



## FLUVANNA COUNTY BOARD OF SUPERVISORS

### REGULAR MEETING AGENDA

Carysbrook Performing Arts Center  
8880 James Madison Hwy, Fork Union, VA 23055

December 21, 2022

Non-Profit Budget Presentations at 5:00 pm

Regular Meeting at 7:00 pm

TAB	AGENDA ITEMS
<b>A</b>	<b>CALL TO ORDER</b>
<b>B</b>	<b>PLEDGE OF ALLEGIANCE AND MOMENT OF SILENCE</b>
<b>C</b>	<b>FY23 NON-PROFIT BUDGET PRESENTATIONS</b> (normally not to exceed 5 minutes each)
	Foothills ACA – Foothills Child Advocacy Center
	Hospice of the Piedmont
	JAUNT – Regional Transportation
	LAJC – Legal Aid Justice Center
	TJPDC – Thomas Jefferson Planning District Commission
	Thomas Jefferson Soil & Water Conservation District
	TJEMS
	Shelter for Help in Emergency
	PVCC – Piedmont Virginia Community College
<b>D</b>	<b>CLOSED MEETING AND DINNER RECESS</b>
	<b>RECESS – DINNER BREAK</b>
	<b>RECONVENE @ 7:00pm</b>
<b>1</b>	<b>CALL TO ORDER</b>
<b>2</b>	<b>PLEDGE OF ALLEGIANCE AND MOMENT OF SILENCE</b>
<b>3</b>	<b>ADOPTION OF AGENDA</b>
<b>4</b>	<b>COUNTY ADMINISTRATOR'S REPORT</b>
<b>5</b>	<b>PUBLIC COMMENTS #1</b> (5 minutes each)
<b>6</b>	<b>PUBLIC HEARING</b>
A	ZMP 22:04 Vaughn Property Group, LLC – Douglas Miles, Community Development Director
B	ZMP 22:05 Vaughn Property Group, LLC – Douglas Miles, Community Development Director
<b>7</b>	<b>ACTION MATTERS</b>
C	FCPS School Board Office CIP FY17 Re-Appropriation of Funds – Don Stribling, FCPS Executive Director
D	Department of Emergency Services Structure, Costs and Position Descriptions – Eric Dahl, County Administrator

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**7A – APPOINTMENTS**

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E Board, Commission, and Committee Appointments – Eric Dahl, County Administrator

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**8 – PRESENTATIONS (normally not to exceed 10 minutes each)**

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F FY22 Annual Comprehensive Financial Report (ACFR) – Eric Dahl, County Administrator; Tori Melton, Director of Finance and David Foley, Robinson, Farmer, Cox Associates

G EDTAC Annual Update – Aaron Spitzer, Director of Parks and Recreation and Jennifer Schmack, Director of Economic Development

H Children’s Services Act Semi-annual Update – Bryan Moeller, CSA Coordinator

I James River Water Authority (JRWA) Update – Eric Dahl, County Administrator

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**9 – CONSENT AGENDA**

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J Minutes of December 7, 2022 – Caitlin Solis, Clerk to the Board

K CRMF - Mold Remediation Commonwealth's Attorney Building – Calvin Hickman, Director of Public Works

L Department of Emergency Services Policy SDP # 013 – Eric Dahl, County Administrator

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**10 – UNFINISHED BUSINESS**

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TBD

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**11 – NEW BUSINESS**

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TBD

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**12 – PUBLIC COMMENTS #2 (5 minutes each)**

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**13 – CLOSED MEETING**

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TBD

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**14 – ADJOURN**

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County Administrator Review

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## PLEDGE OF ALLEGIANCE

I pledge allegiance, to the flag,  
of the United States of America,  
and to the Republic for which it stands,  
one nation, under God, indivisible,  
with liberty and justice for all.

## GENERAL RULES OF ORDER

1. It shall be the duty of the Chairman to maintain order and decorum at meetings. The Chairman shall speak to points of order in preference to all other members.
2. In maintaining decorum and propriety of conduct, the Chairman shall not be challenged and no debate shall be allowed until after the Chairman declares that order has been restored. In the event the Board wishes to debate the matter of the disorder or the bringing of order; the regular business may be suspended by vote of the Board to discuss the matter.
3. No member or citizen shall be allowed to use defamatory or abusive language directed at any member of the Board or other person, to create excessive noise, or in any way incite persons to use such tactics. The Chair shall be the judge of such breaches, however, the Board may by majority vote of the Board members present and voting to overrule the judgment of the Chair.
4. When a person engages in such breaches, the Chairman shall order the person's removal from the building, or may order the person to stand silent, or may, if necessary, order the person removed from the County property.

## RULES OF PROCEDURE FOR PUBLIC HEARINGS

1. PURPOSE
  - The purpose of a public hearing is to receive testimony from the public on certain resolutions, ordinances or amendments prior to taking action.
  - A hearing is not a dialogue or debate. Its express purpose is to receive additional facts, comments and opinion on subject items.
2. SPEAKERS
  - Speakers should approach the lectern so they may be visible and audible to the Board.
  - Each speaker should clearly state his/her name and address.
  - All comments should be directed to the Board.
  - All questions should be directed to the Chairman. Members of the Board are not expected to respond to questions, and response to questions shall be made at the Chairman's discretion.
  - Speakers are encouraged to contact staff regarding unresolved concerns or to receive additional information.
  - Speakers with questions are encouraged to call County staff prior to the public hearing.
  - Speakers should be brief and avoid repetition of previously presented comments.
3. ACTION
  - At the conclusion of the public hearing on each item, the Chairman will close the public hearing.
  - The Board will proceed with its deliberation and will act on or formally postpone action on such item prior to proceeding to other agenda items.
  - Further public comment after the public hearing has been closed generally will not be permitted.

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# FY24 NON-PROFIT AGENCY FUNDING REQUEST

Fluvanna County

Section 1 - AGENCY INFORMATION		FY24 Total Rqst	FY24 COAD	FY24 BOS
<b>Agency:</b>	Foothills Child Advocacy Center	\$ 15,000	\$ -	\$ -
<b>Address:</b>	1106 E High St Charlottesville Va 22902	<b>Contact E-mail:</b>	<a href="mailto:churst@foothullscac.org">churst@foothullscac.org</a>	
<b>Contact:</b>	Cynthia Hurst	<b>Contact Phone:</b>	(O) 434-971-7233 X205 (M) 540-447-6823	
Section 2 - FUNDING REQUESTS BY PROGRAM AREA		FY24 Prog Rqst	FY24 COAD	FY24 BOS
<b>Program 1:</b>		\$ 15,000	\$ -	\$ -
<b>Program 2:</b>			\$ -	\$ -
<b>Program 3:</b>			\$ -	\$ -
<b>Program 4:</b>			\$ -	\$ -
<b>Program 5:</b>			\$ -	\$ -
<b>Program 6:</b>			\$ -	\$ -
<b>Program 7:</b>			\$ -	\$ -
<b>Section 3 - DESCRIPTION AND JUSTIFICATION OF FUNDING NEEDS</b> (Briefly describe how the funding would be used. <u>Bullets preferred.</u> )				

#### ABOUT FOOTHILLS

- Foothills Child Advocacy Center is a non-profit, 501(c)3 agency designed to provide a culturally sensitive, coordinated community response to victims of child abuse in a child-friendly setting. Our goals are to minimize trauma, promote healing, and ensure child safety.
- Foothills coordinates and/or participates in the Fluvanna child abuse Multidisciplinary Team (MDT). The MDT case review meetings increase communication and mutual accountability, reduce duplication of services, and help to ensure that children are safe and that their needs are met. Foothills also conducts coordinated, legally sound forensic interviews that reduce the number of times a child is interviewed and so reduces the child's trauma, while at the same time gathers accurate information that will help to keep the child safe, and provides non-offending caregivers ongoing support to help them provide safe, healing environments for their children and reduce the risk of the child's re-victimization. In addition to forensic interviews, Foothills provides mental health services and forensic medical exams, as well as connecting families to community resources.

#### ABOUT THIS REQUEST

- Since FY 2012, Foothills has been providing services to assist the Fluvanna County Commonwealth's Attorney, Fluvanna County Law Enforcement, and Fluvanna County Child Protective Services (CPS) in child abuse investigations and family support. The children and families are referred to Foothills by Fluvanna County Law Enforcement or CPS. In 2019, we added mental health services and in 2020, we added onsite medical exams through a contract with UVA. In 2021, we hired a Child Abuse Pediatrician.
- In FY 2022 (July 1, 2021, through June 30, 2022), Foothills served 23 new children and 16 caregivers from Fluvanna. The families were served onsite at Foothills' facility due to the pandemic. Foothills has started again serving children at the Department of Social Services office in Fluvanna when it best meets the families' needs. We also continue to serve children at our Charlottesville facility, which seems to be the preferred location for law enforcement due to the child-friendly setting and the ability for families to receive advocacy and medical exams at Foothills as well.

#### JUSTIFICATION OF FUNDING NEEDS

- Foothills is seeking funding from the surrounding counties to help cover the cost of services provided to children and family in those counties. In FY 2022, Foothills served a total of 206 new children from Charlottesville, Albemarle, Buckingham, Fluvanna, Greene, Louisa, Madison, Nelson, and Orange. Twenty-three of these children, or 11%, were residents of Fluvanna County and referred to Foothills by Fluvanna County CPS or Law Enforcement.
- The total projected annual program cost for serving children and their families in FY 2022 is \$683,142. This program cost includes forensic interviewing, family support, mental health, and medical services and operating expenses. Of the total cost, \$380,051 will be funded through a federal *Victims of Crime Act (VOCA) grant. Foothills will fund the remaining \$303,091 through acquiring other grants and private donations. Based on the*

AGENCY INFORMATION		FY23 Total Rqst	FY23 COAD	FY23 BOS
Agency:	Foothills Child Advocacy Center	\$ 15,000	\$ -	\$ -
<b>Section 4 - OTHER FUNDING SOURCES</b> (Please list any other source(s) of funding for the program(s).)				
Other funding sources that will cover the difference in expense for serving children in Fluvanna at Foothills include the renewable VOCA grant, foundation grants, and private donations. Total cost is \$33,340. We are requesting \$15,000 from Fluvanna County. The difference to be covered by other funding sources is \$18,340.				
<b>Section 5 - IMPACT IF NOT FUNDED BY FLUVANNA COUNTY</b> (Briefly explain the impact on each program area if not funded by Fluvanna County.)				
Without Fluvanna County's funding, Foothills will most likely need to reduce services to Fluvanna's children and families impacted by child abuse--significantly reducing the number of child victims and families from Fluvanna who receive the needed services.				
<b>Section 6 - ADDITIONAL INFORMATION</b>				

**Why This Program is Needed in Fluvanna County**

- Foothills' data shows that most of the children from Fluvanna served in FY 2022 had immediate and continuing needs for physical and psychological safety and security: 74% ( 17 of 23) were at medium or high-risk of victimization; 100% (23 of 23) received safety planning services; and 91% (21 of 23) needed well-coordinated competent follow-up and intervention throughout the investigation and prosecution.
- According to national research, children who are sexually abused are at a significantly greater risk for post-traumatic stress, suicide, substance abuse, pregnancy at a young age, and other negative consequences, and they are more likely to become involved in crime, to perform poorly academically, and to have serious health problems as adults (Darkness to Light, 2017).
- The earlier that the abuse is stopped and child victims receive services, the more likely they are to avoid such consequences.
- The Child Advocacy Center (CAC) model, based on trauma-informed care, is considered a best practice for allegations of criminal child maltreatment.
- In communities with a CAC, there are increased joint investigations for police and CPS, increased likelihood of mental health referrals for the child, increased caregiver satisfaction with services, and other positive impacts (Cross et al, 2008).
- Child abuse not only has costly consequences for its victims but also for society, not only in terms of quality of life and community safety but also financially. The Child Advocacy Center Model decreases trauma for child victims and promotes healing, making it less likely that those children will become involved with the juvenile justice or foster care systems – at great expense to the taxpayers.
- In FY17, Foothills successfully underwent a rigorous evaluation during the re-accreditation process by the National Children's Alliance, which signified that it had achieved the highest level of multidisciplinary collaboration and coordinated service delivery to child victims. Foothills has been a fully accredited child advocacy center since 2011. We are currently in the process of our 2023 reaccreditation. All required documents have been submitted, and we successfully completed a site visit with the reviewers, who gave us a verbal indication that we will be passing with flying colors. The final decision will be sent to us in February.

# FY24 NON-PROFIT AGENCY FUNDING REQUEST

Fluvanna County

Section 1 - AGENCY INFORMATION		FY24 Total Rqst	FY24 COAD	FY243 BOS
Agency:	Hospice of the Piedmont	\$ 3,000	\$ -	\$ -
Address:	675 Peter Jefferson Parkway, Ste 300 Charlottesville, VA 22911	Contact E-mail:	<a href="mailto:kathryn.kieffer@hopva.org">kathryn.kieffer@hopva.org</a>	
Contact:	Kathryn Kieffer, Development Officer	Contact Phone:	434.817.6919	
Section 2 - FUNDING REQUESTS BY PROGRAM AREA		FY24 Prog Rqst	FY24 COAD	FY24 BOS
Program 1:	General Operating Support	\$ 3,000	\$ -	\$ -
Program 2:			\$ -	\$ -
Program 3:			\$ -	\$ -
Program 4:			\$ -	\$ -
Program 5:			\$ -	\$ -
Program 6:			\$ -	\$ -
Program 7:			\$ -	\$ -

**Section 3 - DESCRIPTION AND JUSTIFICATION OF FUNDING NEEDS** (Briefly describe how the funding would be used. Bullets preferred.)

- Hospice of the Piedmont relies on generous community philanthropy to provide compassionate and expert hospice and palliative care to our community's patients and their families.
- Funding from the County of Fluvanna Board of Supervisors allows us to provide interdisciplinary care to patients with a team consisting of a Physician, Register Nurse, Social Worker, Chaplain, and Aide. In addition to providing support at end-of-life, HOP also provides palliative medicine which is specialized type of medical care that focuses on improving quality of life while undergoing treatment for advanced illness.
- We provide free bereavement support to our community regardless of if they have an association with HOP, we also provide specialized support for our youngest griever through our Kids' Grief and Healing sessions and day camps.
- HOP has two inpatient care sites our Acute Care Center and Hospice House, neither of which a patient will be turned away from for their ability to pay.
- Hospice of the Piedmont supports the "[We Honor Veterans](#)" program, providing patients who've served with specialized care, education, and advocacy.
- Complementary therapies are offered to our patients, including Touch therapy, pet therapy, supportive music, art therapy, Death Doula services, and 11th Hour Vigil.
- Hospice of the Piedmont provided care to 119 Fluvanna County residents in 2021 totally over 6,297 days of care and our goal to see more patients, see them more often, and increase access to care.

AGENCY INFORMATION		FY23 Total Rqst	FY23 COAD	FY23 BOS
Agency:	Hospice of the Piedmont	\$ 3,000	\$ -	\$ -
<b>Section 4 - OTHER FUNDING SOURCES</b> (Please list any other source(s) of funding for the program(s).)				
<p>Hospice of the Piedmont relies on generous community philanthropy to fulfill our mission to positively transform the way people view and experience serious illness, dying, and grief. We are grateful for individual giving including many Fluvanna County residents. Foundation and Corporate</p>				
<b>Section 5 - IMPACT IF NOT FUNDED BY FLUVANNA COUNTY</b> (Briefly explain the impact on each program area if not funded by Fluvanna County.)				
<p>Without support from Fluvanna County, Hospice of the Piedmont’s capacity to offer specialized programs in Fluvanna County would be diminished significantly. Outside funding provides vital resources to Grief and Healing and Kids' Grief and Healing. These two programs, and many others, are completely funded by philanthropy. As we continue to increase our footprint and offer more services to a greater number of community members in our service area, these resources become more and more vital.</p>				
<b>Section 6 - ADDITIONAL INFORMATION</b>				
<p><a href="https://dailyprogress.com/news/local/camp-helps-grieving-children-heal/article_fbc49216-c344-11ec-99d3-1716ce27fe92.html">https://dailyprogress.com/news/local/camp-helps-grieving-children-heal/article_fbc49216-c344-11ec-99d3-1716ce27fe92.html</a>  <a href="https://www.nbc29.com/2022/10/14/everybody-knows-im-dying-we-dont-hide-fact-death-doulas-hospice-piedmont-provide-comfort-compassion/">https://www.nbc29.com/2022/10/14/everybody-knows-im-dying-we-dont-hide-fact-death-doulas-hospice-piedmont-provide-comfort-compassion/</a>  <a href="https://www.nbc29.com/2022/10/08/hospice-piedmont-hosts-journeys-grief-kids/">https://www.nbc29.com/2022/10/08/hospice-piedmont-hosts-journeys-grief-kids/</a></p>				

# FY24 NON-PROFIT AGENCY FUNDING REQUEST

Fluvanna County

Section 1 - AGENCY INFORMATION		FY24 Total Rqst	FY24 COAD	FY24 BOS
Agency:	Jaunt, Inc.	\$ 117,070	\$ -	\$ -
Address:	104 Keystone Place, Charlottesville, VA 22902	Contact E-mail:	<a href="mailto:tedr@ridejaunt.org">tedr@ridejaunt.org</a>	
Contact:	Ted Rieck	Contact Phone:	(434) 296-3184, ext 101	
Section 2 - FUNDING REQUESTS BY PROGRAM AREA		FY24 Prog Rqst	FY24 COAD	FY24 BOS
Program 1:	Fluvanna County Public Transportation	\$ 87,070	\$ -	\$ -
Program 2:	Service Expansion	\$ 30,000	\$ -	\$ -
Program 3:			\$ -	\$ -
Program 4:			\$ -	\$ -
Program 5:			\$ -	\$ -
Program 6:			\$ -	\$ -
Program 7:			\$ -	\$ -
Section 3 - DESCRIPTION AND JUSTIFICATION OF FUNDING NEEDS (Briefly describe how the funding would be used. <u>Bullets preferred.</u> )				
<p>Jaunt is a Virginia Public Service Company established in 1982 by regional localities, including Fluvanna County, to provide regional rural public transportation. Two Fluvanna County residents, Harold Morgan and Leslie Woodfolk, serve on Jaunt's Board of Directors as representatives for Fluvanna County. For FY 24, Jaunt requests \$87,070 in local funding to match \$182,465 in federal and state grants to provide rural public transportation services.</p> <p>Our FY2024 request is \$14,576 or 20.1 % higher than our FY2023 request for the following reasons:</p> <ul style="list-style-type: none"> <li>•The prior years benefited from historically high levels of Federal and State funding related to the COVID pandemic. Those funds reduced local funding needs for transit while service levels were also depressed. As Federal and State funds return to normal, so does the need for normal local funding.</li> <li>•Please note that there is a favorable return on the local funds where every \$1 in Fluvanna funds translates into over \$3 in service.</li> <li>•FY2024 service hours, due to increased rider demand, are 5 percent above FY2023.</li> <li>•Jaunt's labor costs have increased due to a shortage of bus drivers requiring a 20% increase in wages in April of 2022. Further, fuel costs and other consumables have also increased significantly. In FY2023 the price of fuel was about \$2.50 a gallon. For FY2024 we are planning on \$3.90 a gallon. Finally, the cost of capital equipment is also increasing where the price of a bus has risen over 70% from about \$95,000 a bus to over \$150,000 a bus.</li> <li>•These cost increases are reflected for many of the communities Jaunt serve.</li> </ul> <p>This service is open to all residents of Fluvanna County and does not require a prequalification. Under this service, residents can call a day ahead to request to be picked up at their home to be taken to work, school, and other social activities. Local assistance is required as matching funds to drawdown the federal and state grants. For FY24, Jaunt has increased its request from FY23's \$72,494 apportionment. This funding will allow Jaunt to maintain the existing level of service.</p>				

AGENCY INFORMATION		FY23 Total Rqst	FY23 COAD	FY23 BOS
Agency:	Jaunt, Inc.	\$ 117,070	\$ -	\$ -
<b>Section 4 - OTHER FUNDING SOURCES</b> (Please list any other source(s) of funding for the program(s).)				
<p>With Fluvanna County's local match funding for its public transportation program, Jaunt will be able to match the \$87,070 local funds with \$128,639 in federal/state operating assistance, and up to \$53,826 in federal/state capital assistance. Total cost for services for FY24 is \$269,535, of which the local match of \$72,494 represents 32.3%.</p>				
<b>Section 5 - IMPACT IF NOT FUNDED BY FLUVANNA COUNTY</b> (Briefly explain the impact on each program area if not funded by Fluvanna County.)				
<p>Local Funding is required in order to receive the correlating federal and state funds. If no or less funds are provided, Jaunt will need to eliminate or reduce services to balance the final budget.</p> <p>Jaunt provided safe, reliable service throughout the pandemic providing trips for medical appointments, COVID-19 testing, to vaccination sites, for voting, employment, food, and other important community destinations.</p>				
<b>Section 6 - ADDITIONAL INFORMATION</b>				
<p>A goal for FY2024 will be to continue service and ridership enhancements including exploring the development of a pilot "microtransit" service delivery method.</p>				



# FY24 NON-PROFIT AGENCY FUNDING REQUEST

Fluvanna County

Section 1 - AGENCY INFORMATION		FY24 Total Rqst	FY24 COAD	FY243 BOS
Agency:	Legal Aid Justice Center	\$ 7,500	\$ -	\$ -
Address:		Contact E-mail:		
Contact:		Contact Phone:		
Section 2 - FUNDING REQUESTS BY PROGRAM AREA		FY24 Prog Rqst	FY24 COAD	FY24 BOS
Program 1:	Economic Justice Program	\$ 7,500	\$ -	\$ -
Program 2:			\$ -	\$ -
Program 3:			\$ -	\$ -
Program 4:			\$ -	\$ -
Program 5:			\$ -	\$ -
Program 6:			\$ -	\$ -
Program 7:			\$ -	\$ -
Section 3 - DESCRIPTION AND JUSTIFICATION OF FUNDING NEEDS (Briefly describe how the funding would be used. <u>Bullets preferred.</u> )				
<p>The Legal Aid Justice Center (LAJC) will use these funds to support the wide range of legal services we provide for the county's low-income residents. These services directly address threats to the financial stability and housing security of Fluvanna residents and expand their access to educational supports and affordable medical care and coverage.</p> <ul style="list-style-type: none"> <li>• Employment and Consumer services remove barriers to financial stability by helping residents recover stolen wages, protecting their income from fraudulent debt collection, and helping them access or recover income supports such as social security and SNAP.</li> <li>• Our housing services include providing free legal representation in anti-eviction proceedings, offering workshops on tenant rights and landlord responsibilities (including habitability standards), helping tenants navigate rent relief programs, organize tenant associations, and make repair requests, and advocating for affordable housing.</li> <li>• Our education services help underserved students receive the services they need to thrive in the classroom, including accessing special education services and mental health supports. The special education system can be difficult to navigate and the stakes for involved families are extremely</li> </ul>				

AGENCY INFORMATION		FY23 Total Rqst	FY23 COAD	FY23 BOS
Agency:	Legal Aid Justice Center	\$ 7,500	\$ -	\$ -
<b>Section 4 - OTHER FUNDING SOURCES</b> (Please list any other source(s) of funding for the program(s).)				
<p>We have recurring funding through a number of public and private sources whom we anticipate will provide renewed support. We also allocate a portion of our state funding through the Legal Services Corporation of Virginia and a portion of our unrestricted donations from individuals and law firms to support the services we provide to Fluvanna County.</p>				
<b>Section 5 - IMPACT IF NOT FUNDED BY FLUVANNA COUNTY</b> (Briefly explain the impact on each program area if not funded by Fluvanna County.)				
<p>LAJC serves low-income residents and families throughout Central Virginia. We are committed to providing services to the residents of Fluvanna County, and they will continue at some level regardless of the outcome of this application. However, County funding for our services is integral to our ability to remain flexible and responsive to changes in the environment in which we provide our services. A loss of funding would hurt our ability to pivot to respond to new community challenges and we would have to prioritize our commitment to existing clients and cases. Funding from the County preserves our ability to meet community needs as they arise.</p>				
<b>Section 6 - ADDITIONAL INFORMATION</b>				
<p>In FY22, we closed 26 cases benefiting 62 Fluvanna residents:                      Health-Related Benefits (Medicaid appeals mostly): 12                      Income-Related Benefits (social security/disability): 4                      Housing (RRP navigation, eviction): 21                      Consumer (predatory lending/debt defense): 11                      Education (special education advocacy): 7                      Immigration: (adjustment of status, DACA renewals): 4                      Other: (Individual Rights): 3                      These cases generated \$170,062 in direct economic benefits for our clients and their families.                      These numbers do not include county residents who benefited from our lawsuit against the Virginia Employment Commission (across the state our suit resulted in over a billion dollars in unemployment benefits to 180,000 Virginians)</p>				

## FY24 NON-PROFIT AGENCY FUNDING REQUEST

Fluvanna County

Section 1 - AGENCY INFORMATION		FY24 Total Rqst	FY24 COAD	FY24 BOS
<b>Agency:</b>	Thomas Jefferson Planning District Commission	\$ 41,174	\$ -	\$ -
<b>Address:</b>	401 E. Water Street, Charlottesville, VA 22902	<b>Contact E-mail:</b>	<a href="mailto:cjacobs@tjpd.com">cjacobs@tjpd.com</a>	
<b>Contact:</b>	Christine Jacobs, Executive Director	<b>Contact Phone:</b>	434-979-1597	
Section 2 - FUNDING REQUESTS BY PROGRAM AREA		FY24 Prog Rqst	FY24 COAD	FY24 BOS
<b>Program 1:</b>	TJPDC Per Capita Member Assessment	\$ 17,636	\$ -	\$ -
<b>Program 2:</b>	Legislative Liaison	\$ 11,022	\$ -	\$ -
<b>Program 3:</b>	RideShare	\$ 3,999	\$ -	\$ -
<b>Program 4:</b>	Solid Waste	\$ 1,370	\$ -	\$ -
<b>Program 5:</b>	Rivanna River Basin Commission	\$ 1,897	\$ -	\$ -
<b>Program 6:</b>	Regional Housing Partnership	\$ 5,250	\$ -	\$ -
<b>Program 7:</b>			\$ -	\$ -
<b>Section 3 - DESCRIPTION AND JUSTIFICATION OF FUNDING NEEDS</b> (Briefly describe how the funding would be used. <u>Bullets preferred.</u> )				

- **Per Capita Member Assessments** - Per Capita member assessments are based on the most recent population figures from the Weldon Cooper Center (Fluvanna population: 27,556) and the per capita rate of \$0.64, as approved by the TJPDC Commission in their September 1, 2022 meeting. Member assessments provide the required match for rural transportation and the Chesapeake Bay Watershed Program and fund both regional and direct local assistance for Fluvanna County.
- **Per Capita Member Assessments - Legislative Liason:** The Legislative Liaison assessment is based on the per capita rate of \$0.40, and proportionately funds the regional staff position housed at and supervised by the TJPDC. Through the TJPDC Legislative Services Program, the interests and positions of the region's localities are represented to the state legislature and policymakers. Much of this occurs at the winter session of the General Assembly, but also in the offseason when legislative-related study committees of interest to local governments are monitored, and local officials are provided with regular updates.
- **RideShare:** RideShare is the region's Travel Demand Management (TDM) program. RideShare services provided include carpool and vanpool matching, a toll-free commuter information line, Park & Ride lot marketing/development/inventory, a neighborhood trip reduction program, a Guaranteed Ride Home Program, and customized planning for employers to improve commuter choices for employees. Two of the region's twenty Park & Ride lots are located in Fluvanna.
- **Solide Waste:** The TJPDC prepares, updates, and monitors the Regional Solid Waste Management Plan, and submits the annual recycling report to fulfill state regulations on behalf of localities in the Solid Waste Planning Unit-SWPU (comprised of Albemarle, Fluvanna, and Greene Counties and the City of Charlottesville).
- **Rivanna River Basin Commission (RRBC):** The RRBC provides guidance for the stewardship and enhancement of the water and natural resources of the Rivanna River Basin. The RRBC serves as a forum in which local governments and citizens can discuss issues affecting the Basin's water quality and quantity and other natural resources.
- **Regional Housing Partnership:** The TJPDC staffs the Central Virginia Regional Housing Partnership (RHP), a 21-member advisory board made up of members from the six member jurisdictions, rural and urban nonprofit housing service providers, urban and rural for-profit housing service providers, the University of VA, and representatives from Workforce Development, the Regional Transit Partnership, the Blue Ridge Health District, and a Financial Lender, as well as an urban and rural citizen representative. The RHP facilitates regional coordination to ensure access to housing for all. From 2020 to present, the RHP has been able to leverage more than \$4M in additional housing-related resources for the region (to include administering \$1.8M in Emergency Rent and Mortgage Relief and administering a \$2M VA Housing grant award to develop a minimum of 20 new

AGENCY INFORMATION		FY24 Total Rqst	FY24 COAD	FY24 BOS
Agency:	Thomas Jefferson Planning District Commission	\$ 41,174	\$ -	\$ -
<b>Section 4 - OTHER FUNDING SOURCES</b> (Please list any other source(s) of funding for the program(s).)				
<ul style="list-style-type: none"> <li>• <b>Per Capita Member Assessments</b> - Other per capita member assessments include: Albemarle County - \$\$73,231, City of Charlottesville - \$32,691, Greene County - \$13,459, Louisa County - \$24,553, and Nelson County - \$9,485.</li> <li>• <b>Per Capita Member Assessments - Legislative Liason:</b> This position is funded entirely by the localities at a per capita rate of \$0.40. Other assessments include: Albemarle County - \$45,770, City of Charlottesville - \$20,432, Greene County - \$8,412, Louisa County - \$15,346, and Nelson County - \$5,928.</li> <li>• <b>RideShare:</b> Other funds for RideShare include a \$139,358 grant from the VA Department of Rail and Public Transportation (DRPT) and local match contributions from the other 5 localities to include: Albemarle County - \$15,876, City of Charlottesville - \$7,331, Greene County - \$2,997, Louisa County - \$5,274, and Nelson County - \$2,335.</li> <li>• <b>Solid Waste:</b> Other localities in the Solid Waste Planning Unit provide the following: Albemarle County - \$5,560, City of Charlottesville - \$2,540, and Greene County - \$1,030.</li> <li>• <b>RRBC:</b> Other localities in the RRBC provide the following: Albemarle County - \$6,210, City of Charlottesville - \$1,337, and Greene County - \$1,056.</li> <li>• <b>Regional Housing Partnership:</b> Other local funds for the RHP will be requested from the other 5 localities in Region 10 to include: Albemarle County - \$21,310, City of Charlottesville - \$9,550, Greene County - \$3,905, Louisa County - \$7,110, and Nelson County - \$2,875. Additionally, contributions from private and nonprofit partners totaled \$18,000 in FY22. State and Federal funding for this program are provided on a grant basis.</li> </ul>				
<b>Section 5 - IMPACT IF NOT FUNDED BY FLUVANNA COUNTY</b> (Briefly explain the impact on each program area if not funded by Fluvanna County.)				
<p>Local funds provide required matches for federal and state funding for transportation programs (Rural Transportation and RideShare) and proportionately fund the Solid Waste program, Legislative Liaison, RRBC, and Regional Housing Partnership. A reduction from the requested amount for Fluvanna County would create inequities between the six member localities. The allocation of assessments by population among the six localities is intended to create equitable distribution of costs for TJPDC services. Reduction in funding of the General Per Capita would prevent participation by Fluvanna on the Commission Board per the TJPDC by-laws.</p>				
<b>Section 6 - ADDITIONAL INFORMATION</b>				
<p>The TJPDC administers several regional programs that directly benefit Fluvanna County for which we do not charge an additional assessment. These include the HOME Investment Partnership, HOME-ARP administration, the Housing Preservation Grant, and administration of the Virginia Telecommunications Initiative (VATI) grant program. Further, the TJPDC administers the Blue Ridge Cigarette Tax Board on behalf of the participating jurisdictions, to include Fluvanna County and expects to complete a Regional Comprehensive Economic Development Strategy in FY24.</p>				



# FY24 NON-PROFIT AGENCY FUNDING REQUEST

Fluvanna County

Section 1 - AGENCY INFORMATION		FY24 Total Rqst	FY24 COAD	FY243 BOS
<b>Agency:</b>	Thomas Jefferson Soil & Water Conservation District	\$ 22,279	\$ -	\$ -
<b>Address:</b>	705 Dale Avenue, Charlottesville, VA 22903	<b>Contact E-mail:</b>	anne.coates@tjswcd.org	
<b>Contact:</b>	Anne Coates and Amy Moyer	<b>Contact Phone:</b>	C: 805-455-2820 / O: 434-975-0224 x100	
Section 2 - FUNDING REQUESTS BY PROGRAM AREA		FY24 Prog Rqst	FY24 COAD	FY24 BOS
<b>Program 1:</b>	Non-Point Source Pollution Control Services	\$ 22,279	\$ -	\$ -
<b>Program 2:</b>			\$ -	\$ -
<b>Program 3:</b>			\$ -	\$ -
<b>Program 4:</b>			\$ -	\$ -
<b>Program 5:</b>			\$ -	\$ -
<b>Program 6:</b>			\$ -	\$ -
<b>Program 7:</b>			\$ -	\$ -
Section 3 - DESCRIPTION AND JUSTIFICATION OF FUNDING NEEDS (Briefly describe how the funding would be used. <u>Bullets preferred.</u> )				
<p>100% of the funding from Fluvanna County is used to support staff for the following services within our non-point source pollution control program. (Details provided on "TJSWCD Programs" tab/sheet.) This support is often used as matching contributions for grants awarded to the TJSWCD.</p> <p>Services include:</p> <ul style="list-style-type: none"> <li>- Agricultural technical assistance</li> <li>- Implementation/administration of agricultural cost-share programs</li> <li>- Education &amp; outreach</li> <li>- Support and administrative services for elected Directors</li> <li>- Residential and development-related technical assistance</li> <li>- Implementation/administration of cost-share program for non-agricultural conservation practices</li> <li>- Implementation/administration of TJSWCD Easement Program</li> <li>- General natural resource-related information &amp; technical assistance to citizens, local staff, and public officials</li> </ul>				

AGENCY INFORMATION		FY23 Total Rqst	FY23 COAD	FY23 BOS
Agency:	Thomas Jefferson Soil & Water Conservation District	\$ 22,279	\$ -	\$ -
<b>Section 4 - OTHER FUNDING SOURCES</b> (Please list any other source(s) of funding for the program(s).)				
<p>Virginia Department of Conservation &amp; Recreation: FY23 committed \$934,702 for Operations and Technical Assistance and \$5,234,731 in Cost-Share funding for Agricultural BMPs Implementation.</p> <p>Albemarle County: FY23 committed \$134,128 (includes \$85,938 in-kind staff position), plus contracts for MS4 program support and ACAP.</p> <p>Louisa County: FY23 committed \$52,705, plus contract for ESC plan reviews paid at hourly rate.</p> <p>Nelson County: FY23 committed \$34,067.</p> <p>City of Charlottesville: FY23 committed \$13,440, plus contract for CCAP.</p> <p>Other grants as available.</p>				
<b>Section 5 - IMPACT IF NOT FUNDED BY FLUVANNA COUNTY</b> (Briefly explain the impact on each program area if not funded by Fluvanna County.)				
<p>Fluvanna County's contribution to the District is returned many times over through our success in acquiring funding from other sources such as agricultural cost-share funds and other grants. This funding cannot be utilized effectively without adequate staff to administer and implement these conservation programs. This funding would not be available without local matching contributions. For FY23, we received state cost-share funding to implement agricultural and residential best management practices throughout our SWCD. It is projected that we will continue to receive a high level of funding through FY24. We need sufficient resources to maintain a trained and professional staff to provide landowners with technical and financial assistance. If unfunded or underfunded, we will continue to prioritize our staff resources to best support the services and localities from which we have adequate funding. It should be noted that every locality in Virginia is responsible for a portion of the required improvements to the Chesapeake Bay. With our ability to leverage funds, and with our long-standing technical capabilities, our services are likely the most cost-effective way to achieve these goals on the local level.</p>				
<b>Section 6 - ADDITIONAL INFORMATION</b>				
<p>Agricultural and residential conservation work reduces pollution in runoff flowing to local waterways and, ultimately, to the Chesapeake Bay. Detailed information for all of the services of the TJSWCD and their benefits are described on the "TJSWCD Programs" tab/sheet in this packet. Quantitative summaries of accomplishments from 1998 through FY22 have been included with this budget request. The TJSWCD has been, and will continue to be, a resource for information, technical assistance, and support to citizens, local staff, and public officials regarding the Chesapeake Bay initiatives and other water quality concerns.</p>				



## TJSWCD Program Descriptions

The TJSWCD provides **Conservation Leadership**, serving as a focal point for, and providing coordination to, governmental and nongovernmental organizations involved in water quality issues. Members of the District represent our localities on many local and state steering committees, technical advisory committees, and other community natural resource groups, providing technical expertise and guidance. We work in partnership with local, state, and federal natural resource-related organizations, providing coordination, communication, and cost-efficiencies that the individual organizations alone would not achieve. District representatives serve on DCR's BMP Technical Advisory Committee and the Virginia Association of SWCDs Steering Committee for the Virginia Conservation Assistance Program (see <https://vaswcd.org/vcap> for more information on VCAP). Ten Directors of the TJSWCD Board are elected (two from each locality) and two additional Directors are appointed (one at large and one from the Extension office). Directors serve (without pay) as liaisons between local citizens and local, state, and federal officials.

The TJSWCD is the primary source of natural resource-related **Educational Services** in this area. Local officials, schools, community organizations, and the general public are able to utilize TJSWCD for workshops, "field days," presentations, school events, and technical information. Classroom presentations and teacher workshops support grade-specific Standards of Learning. The District coordinates the National Envirothon Program locally (a nationwide, team-based environmental competition). Each year, the TJSWCD provides funding to send two students to a weeklong Youth Conservation Camp held at VA Tech. The TJSWCD also provides an annual scholarship for individuals wanting to pursue a degree in a natural resource-related field. In addition to online resources, TJSWCD education staff are available for live and/or virtual demonstrations that focus on watersheds, water quality, and **how we all can do better to protect and conserve our nature resources**. The TJSWCD created a document containing links to educational resources and printable materials that was emailed to 3rd, 4th, and 5th grade teachers to be utilized in their classrooms, potentially reaching **685** students.

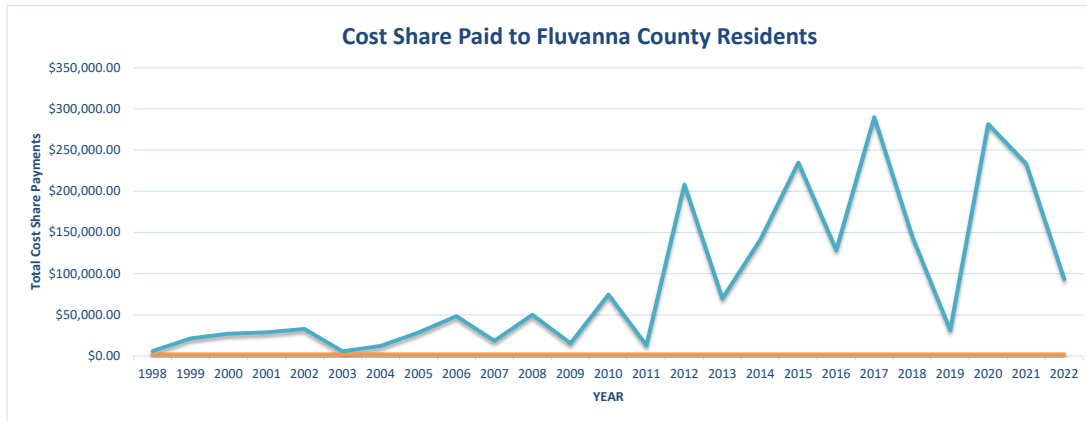
**Agricultural Programs** of the TJSWCD provide financial and technical assistance to the agricultural community. Services include technical assistance to landowners for farm planning and the design and installation of agricultural best management practices (BMPs); financial assistance to landowners for the installation of BMPs; local implementation of the Virginia Agricultural Stewardship Act; and general conservation planning assistance. Historically, the District's agricultural programs focused on traditional "production farming." However, the program has kept pace with changing times to serve smaller "farmettes" and large "estate farms." Since 1998, the TJSWCD provided cost share dollars and tax credits of **over \$2.2 million directly to Fluvanna County farmers**. In addition, **landowners in Fluvanna contributed an additional match of over \$600,000 of their own funds**. An upward trend for **FY24** in conservation work is expected to continue as the Chesapeake Bay Cleanup Program puts increased emphasis on incentive-based programs to help localities meet necessary pollution reductions. **For FY23, as of October 2022 we already have \$303,000 approved and currently under way** in Fluvanna County. Since many projects are required to be maintained for ten years, TJSWCD staff will be continuing to monitor and spot check those projects to ensure the water quality goals are being met (see <https://www.dcr.virginia.gov/soil-and-water/> for more information).

**Residential/Suburban/Urban Services** provide support and technical assistance to the non-agricultural community and to local staffs and public officials. Services include: technical support to some localities for implementation of Erosion and Sediment Control and Stormwater Programs (Fluvanna does not currently utilize this TJSWCD service); technical assistance to the community for the design and installation of "low impact development" practices (such as rainwater harvesting, rain gardens, and riparian buffers); and technical assistance to developers to help them meet local, state, and federal environmental requirements. **The TJSWCD led a statewide effort to acquire funding for a cost-share program to support conservation on non-agricultural lands**. This has now become a popular Bay-wide program in Virginia. The TJSWCD also acquired funding to provide homeowners with financial assistance to repair or replace failing septic systems. The District continues to provide each locality with the specific services it requests to address issues related to water quality and quantity in the built environment. These programs will take on added urgency as the Chesapeake Bay Cleanup initiative will put more emphasis on local administration of these programs. The TJSWCD is positioned to provide the support, information, and technical assistance that is needed in each locality.

The TJSWCD **Easement Program** was developed to provide a means for protecting land areas that contribute to the improvement and protection of water quality. Other easement programs protect land for historic, recreational, or aesthetic purposes, and usually are limited to larger acreages. The TJSWCD program focuses on the acquisition of riparian easements, which protect in perpetuity forest buffers along streams. Many of these easements are granted by developers who utilize it as a cost-effective way to mitigate the water-related impacts of development, and help meet stormwater management requirements. Others are donated voluntarily by landowners wishing to protect the integrity of their streamside areas. The costs of any Easement Program are twofold: (1) short-term costs of providing information and negotiating easements, and (2) long-term costs of custodial responsibilities (monitoring, enforcement). Funds requested from member localities are used to offset the short-term costs. In order to ensure that program resources will be available to meet the long-term responsibilities of holding perpetual easements in perpetuity, the TJSWCD formed a subsidiary 501c3 Foundation (Thomas Jefferson Water Resources Protection Foundation) to administer funds for the long-term costs. The Foundation accepts fees and contributions to ensure that funds will be available to cover the long-term responsibilities. Our most recent easement was placed on a Fluvanna County development (Houchens Place - Habitat for Humanity housing) that utilized our easement program to help meet their stormwater management requirements. The District now holds and monitors five easements on 389 acres and includes the protection of 6,010 feet of forested stream buffers in Fluvanna.

**Please See Extra Tabs at the Bottom for Additional Information**

## TJSWCD Contribution to Fluvanna County 1998-FY2022



### 30 miles of Stream Protected in Fluvanna County since 1998

Total Completed Agriculture Best Management Projects (BMPs) 1998 thru 2022								
Completion FY	Number of BMPs Installed	Total Stream Bank Protected (Feet)	Total Calculated Buffer (Acres)	Total Farm Acres	Total Funding from Partner Agencies	Total Cost Share Payments From TJSWCD	Total Landowner Contribution	Total State Tax Credit Issued
1998	5	10.2	0.02	60.80	\$0.00	\$6,128.60	\$1,017.86	\$382.33
1999	9	22.45	0.04	155.20	\$0.00	\$21,577.35	\$5,473.36	\$989.05
2000	6	3700	5.95	226.27	\$5,540.00	\$27,310.25	\$13,884.81	\$2,477.95
2001	10	4138	6.65	230.30	\$61,122.00	\$28,789.34	\$0.00	\$2,657.41
2002	15	11858.5	31.55	287.40	\$39,767.88	\$32,983.37	\$21,525.50	\$3,006.70
2003	14	771	0.35	349.80	\$34,636.00	\$5,804.65	\$37,523.25	\$8,374.77
2004	16	4832.5	7.77	170.20	\$32,228.20	\$12,413.25	\$35,778.93	\$3,935.42
2005	16	10226.5	16.40	262.40	\$40,174.20	\$28,515.36	\$25,376.87	\$3,935.34
2006	13	9340	19.62	330.90	\$21,155.00	\$48,532.74	\$53,716.37	\$7,468.89
2007	3	107.5	0.17	286.30	\$0.00	\$18,547.31	\$5,588.28	\$1,397.06
2008	17	2577	6.43	453.80	\$8,941.20	\$50,131.80	\$31,346.45	\$4,306.29
2009	6	4199	9.19	324.30	\$28,534.00	\$15,611.21	\$10,531.91	\$1,659.35
2010	18	10906.5	19.73	679.80	\$768.00	\$74,725.22	\$83,544.61	\$6,697.94
2011	3	1296.5	2.08	85.20	\$9,344.00	\$13,237.07	\$8,930.09	\$1,424.72
2012	39	10853	17.56	2,317.40	\$62,473.00	\$208,243.69	\$53,275.95	\$7,353.60
2013	26	490	1.61	1,131.90	\$9,207.00	\$70,166.40	\$12,294.01	\$3,167.92
2014	7	18318.5	85.16	365.40	\$7,739.90	\$141,351.33	\$88,372.14	\$2,921.12
2015	7	13371	27.95	265.20	\$55,955.30	\$234,879.17	\$14,699.39	\$9,036.44
2016	7	4887.5	7.85	423.50	\$7,312.85	\$128,381.19	\$28,315.55	\$0.00
2017	10	13707	22.76	354.10	\$31,935.05	\$289,959.78	\$13,545.55	\$0.00
2018	5	7465	12.59	216.00	\$0.00	\$145,141.68	\$30,076.53	\$5,262.93
2019	8	9545	45.91	510.38	\$41,597.93	\$31,662.32	\$7,757.65	\$1,177.61
2020	13	1200	120.05	415.00	\$29,103.00	\$281,659.50	\$20,060.29	\$226.47
2021	32	12460	126.34	1,541.30	\$12,605.13	\$233,354.31	\$0.00	\$406.17
2022	16	2950	5.10	715.00	\$0.00	\$93,379.09	\$14,809.61	\$1,397.91
<b>Total</b>	<b>321</b>	<b>159,232.65</b>	<b>598.83</b>	<b>12,157.85</b>	<b>\$540,139.64</b>	<b>\$2,242,485.98</b>	<b>\$617,444.96</b>	<b>\$79,663.39</b>

Total Conservation Dollars: **\$3,400,070.58**

FY23 Projects Currently Under Construction					
Current	Number of BMPs Under Construction	Total Stream Bank Protected (Feet)	Total Farm Acres	Total Approved Cost Share Payments From TJSWCD	Total Tax Credit Approved
<b>Total</b>	<b>3</b>	<b>12,545.00</b>	<b>133.1</b>	<b>\$143,104.62</b>	<b>\$1,630.16</b>

FY23 Agronomic Projects Currently Under Construction				
Current	Number of BMPs Under Construction	Total Cropland Acres Benefitted	Total Approved Cost Share Payments From TJSWCD	Total Tax Credit Approved
<b>Total</b>	<b>30</b>	<b>2,153.00</b>	<b>\$160,285.00</b>	<b>\$0.00</b>

Note: Due to continuing updates to state data reporting, figures reported here may differ from prior years. Every effort has been made to reflect the most current and accurate data to date.

# Agriculture in Fluvanna County

Source: 2017 USDA Census of Agriculture

There are 273 farms in Fluvanna County and 99% are family farms.

\*Family farms are defined as any farm organized as a sole proprietorship, partnership, or family corporation.

## Land in Farms by Use and Non-Ag Land



25% or 44,414 acres of land in Fluvanna County is in farmland.

## Demographics of Producers

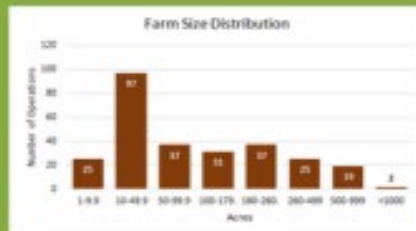


Producer Sex



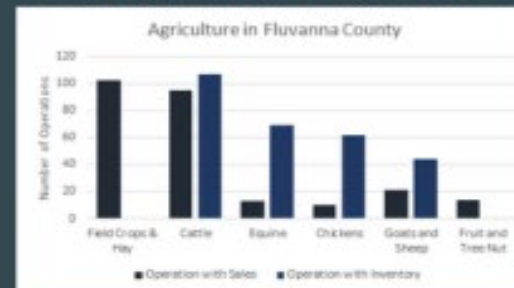
Producer Age

## Size of Farms in Fluvanna County



55% of farm operations are greater than 50 acres. The average farm size is 163 acres.

## Top Agriculture Operations





# Thomas Jefferson Soil & Water Conservation District Classroom Resources



*Not able to go on a field trip this year?  
Check out some of our fun and engaging resources below!*



## Virtual

- **Dipnetting at Camp Albemarle-** Let's get in the Moorman's River to find out what lives beneath the surface. Watch the [video](#), then use the [field guide](#) and [assessment](#) to help us determine the health of the river.
- **Muskrat Mission Choose Your Own Adventure-** Learn about one of our native mammals that depends on healthy water in this fun game. Link [here](#).
- **Bullfrog Life Cycle Choose Your Own Adventure-** How do bullfrogs grow and survive in the wild? Discover their life cycle and learn what makes them special! Link [here](#).
- **Watershed Kahoot-** Test your watershed knowledge in this trivia game. Link [here](#).
- **Charlottesville Stream Health-** Discover the Rivanna River Watershed in this Arc GIS Story Map. Link [here](#).



## Printables

- Watershed Crossword [Puzzle](#) and [Answers](#)
- [Habitat Assessment](#)
- Nature Scavenger Hunt in [English](#) and [Spanish](#)
- Watershed Word Search in [English](#) and [Spanish](#)



## Contact Us

Interested in a Zoom lesson or field trip? Want more activities?  
Let us know!

Contact us anytime at [education@tjswcd.org](mailto:education@tjswcd.org)



# RIVANNA STORMWATER EDUCATION PARTNERSHIP (RSEP)

Since 2003, RSEP has produced effective and far-reaching education programs that have benefited from the variety of expertise and resources each partner offers. By planning and working together, RSEP will continue to provide watershed-focused projects to the community without the redundancy that might result if each partner were carrying out projects on their own.

To meet the challenges of this past year, RSEP made a shift to include a variety outreach strategy to meet the demand for socially distant and safe watershed education opportunities. This included adapting to online workshops and presentation, timely-topic social media posts, and continued promotion of RSEP's "Love Your Watershed" campaign. RSEP partners were able to host several public involvement activities including socially-distanced stream cleanups and stream investigation kits to local schools.



*love your watershed*

**GLOVES & MASKS BELONG IN THE TRASH**

When gloves, masks, and other personal protective equipment (PPE) are dropped on the ground, they can pollute our streams and rivers and eventually, the Chesapeake Bay.

- Used gloves and masks in the streets can be carried by the rain to our local streams.
- Littered protective equipment poses a threat to local wildlife.
- Wear reusable masks to reduce waste.

Learn more: rivanna-stormwater.org

**LEAVE IT OR RAKE IT, BUT DON'T BLOW IT!**

Leaves, grass, and other yard debris are a significant source of stormwater pollution.

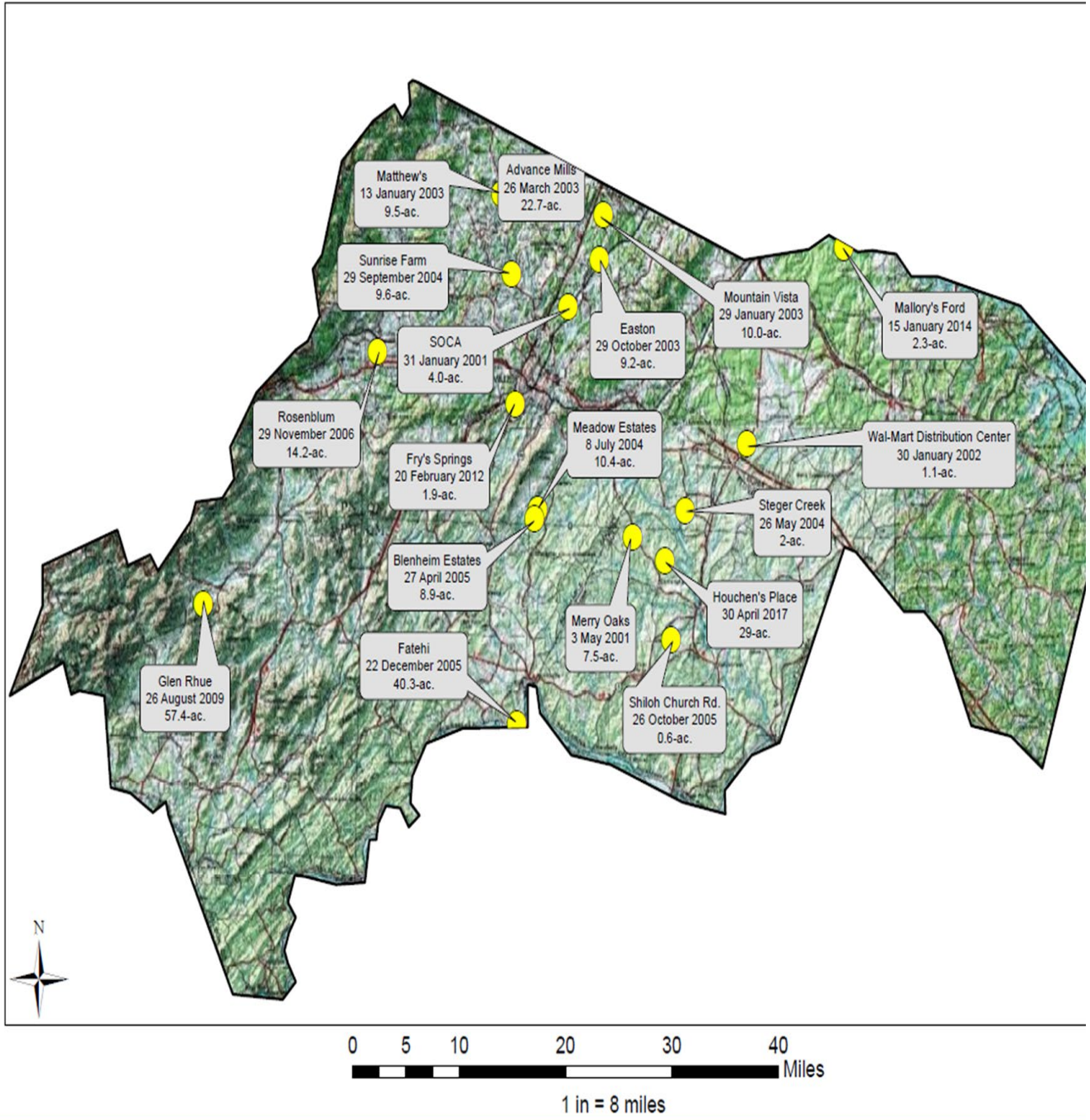
When yard debris ends up in the streets, sidewalks, and storm drains, it will eventually make its way to our creeks and lakes. It can also pose a safety hazard to people using streets and sidewalks and possibly clog the storm drains.

<p><b>WHAT YOU SHOULD DO!</b></p> <ul style="list-style-type: none"> <li>• Leave leaves and grass on your lawn or rake them into a wooded or landscaped area</li> <li>• Compost or mulch</li> <li>• City residents can utilize the loose leaf collection service</li> </ul>	<p><b>WHAT YOU SHOULDN'T DO!</b></p> <ul style="list-style-type: none"> <li>• Put leaves or yard debris down storm drains</li> <li>• Block sidewalks with leaves and yard debris</li> <li>• Throw leaves and yard debris in the trash to be landfilled</li> </ul>
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**LOVE your watershed**  
rivanna-stormwater.org

For more information on ways to love your watershed, visit [rivanna-stormwater.org](http://rivanna-stormwater.org)

# Thomas Jefferson Soil and Water Conservation District Conservation Easement Map







## <https://www.tjswcd.org/resources/>

### TJSWCD's Website has Over 100 Curated Resources



#### Agriculture Resources

Home / Resources / Agriculture Resources

Category  Topic  [Reset](#) Show  per page Search:

Image	Title	Summary	Category	Topic	Source	Date Published
	5 Easy Steps to Compost	Interested in managing your horse's manure through composting? This guide provides information on how to build and use a horse manure composting system. A small download fee applies for this document.	Horses	Manure Management	Horses for Clean Water	2005
	5 management tips for when pastures run low	It's always a good idea to be prepared for water stress with your herd. This article lists ways to handle drought conditions.	Cattle	Grazing Management, Insect Control, Pasture Management	Beef Magazine, University of Minnesota Extension	2021
	A Management Guide for Invasive Plants in Southern Forests	This is a great guide for planning a management strategy for invasive plants in a forested landscape, including management strategies for common invasive plants in the Southeast.	Cattle, Crops, Hay, Horses, Other, Small Ruminants	Invasive Species	FS	2015
	Adding Legumes to Predominantly Grass Pastures	Learn how to incorporate legumes into a predominantly grass pasture; including legume seeding rates.	Cattle	Pasture Management	NRCS	2013



#### Residential Resources

Home / Resources / Residential Resources

Topic  [Reset](#) Show  per page Search:

Image	Title	Summary	Topic	Source	Date Published
	A Virginian's Year-Round Guide to Yard Care	This guide provides information on lawn care such as erosion control, irrigation, fertilization and weed control.	Landscaping, Lawn Care	DCR & CBP	
	Armed and Dangerous Invasive MULTIFLORA ROSE	Multiflora rose is an invasive plant found in Virginia. This factsheet provides information on how to identify, where to look for, and how to control multiflora rose.	Invasive Species	Blue Ridge PRISM	2017
	Assaults Fields, Forests, and Bottomlands CHINESE PRIVET	Chinese privet is an invasive plant found in Virginia. This factsheet provides information on how to identify, where to look for, and how to control Chinese privet.	Invasive Species	Blue Ridge PRISM	2021



# FY24 NON-PROFIT AGENCY FUNDING REQUEST

Fluvanna County

Section 1 - AGENCY INFORMATION		FY24 Total Rqst	FY24 COAD	FY243 BOS
<b>Agency:</b>	Thomas Jefferson EMS Council	\$ 17,745	\$ -	\$ -
<b>Address:</b>	400 Martha Jefferson Drive, Suite 100, Charlottesville, VA 22911	<b>Contact E-mail:</b>	<a href="mailto:pwinchel@vaems.org">pwinchel@vaems.org</a>	
<b>Contact:</b>	RD Peppy Winchel	<b>Contact Phone:</b>	434.295.6146	
Section 2 - FUNDING REQUESTS BY PROGRAM AREA		FY24 Prog Rqst	FY24 COAD	FY24 BOS
<b>Program 1:</b>	Local Government funding of Regional EMS Council	\$ 17,745	\$ -	\$ -
<b>Program 2:</b>			\$ -	\$ -
<b>Program 3:</b>			\$ -	\$ -
<b>Program 4:</b>			\$ -	\$ -
<b>Program 5:</b>			\$ -	\$ -
<b>Program 6:</b>			\$ -	\$ -
<b>Program 7:</b>			\$ -	\$ -
Section 3 - DESCRIPTION AND JUSTIFICATION OF FUNDING NEEDS (Briefly describe how the funding would be used. <u>Bullets preferred.</u> )				
<p>The Thomas Jefferson Emergency Medical Services Council, Inc. (TJEMS) is an integral part of the emergency medical services (EMS) system in Central Virginia –functioning to assess, identify, coordinate, plan and implement an effective and efficient regional EMS delivery system in partnership with the Virginia Office of EMS, the Governor’s EMS Advisory Board and the local EMS and governmental agencies within Planning District 10 and Madison County (Planning District 9). We provide services to over 1500 EMS personnel from the licensed EMS agencies and liaison with hospitals to provide a coordinated emergency care system for the citizens of the region.</p> <p>TJEMS has provided a collaborate environment for regional EMS planning and coordination since 1998, including but not limited to, trauma triage planning, multiple casualty incident/disaster planning, EMS transport destination planning and a performance improvement program for the regional EMS and trauma care system. Additionally, we provide critical incident stress management to EMS providers when needed, activated through 911 dispatch, and both initial and continuing EMS education for the region’s EMS personnel.</p> <p>TJEMS is presenting what TJEMS has contributed in the past, as well as opportunities that TJEMS Executive Director Peppy Winchel is pursuing to benefit TJEMS, Fluvanna County, and the EMS agencies in Fluvanna County and throughout the Thomas Jefferson EMS Region to support our request</p>				

AGENCY INFORMATION		FY23 Total Rqst	FY23 COAD	FY23 BOS
Agency:	Thomas Jefferson EMS Council	\$ 17,745	\$ -	\$ -
<b>Section 4 - OTHER FUNDING SOURCES</b> (Please list any other source(s) of funding for the program(s).)				
<p>All EMS Councils receive funding from the Virginia Office of EMS (OEMS) which, combined with local funding, constitutes the majority of TJEMS operating budget. In FY23, TJEMS was successful in gaining multiple grants which are directed to services provided to EMS agencies in the region. Other funding sources for FY23 are:</p> <ul style="list-style-type: none"> <li>Virginia OEMS: \$229,273</li> <li>TJEMS locality support (excluding Fluvanna County): \$38,711</li> <li>Sentara Cares grant: \$12,000</li> <li>Jefferson Trust Foundation grant: \$2200</li> <li>Thriv Community Organization and Research Institute Partnership grant: \$16,307</li> </ul>				
<b>Section 5 - IMPACT IF NOT FUNDED BY FLUVANNA COUNTY</b> (Briefly explain the impact on each program area if not funded by Fluvanna County.)				
<p>The operation of the TJEMS Council is dependent on support from the localities that it serves. The present fiscal climate continues to be extremely challenging for TJEMS, and the other 10 councils within the Commonwealth. The Council is conducting a comprehensive review of all practices in an effort to assure that we continue to be good stewards of public funds, as well as identify equitable requests from all localities in the region. However, without the existing partnership and continued support of the local governments the present level of service will be increasingly difficult to provide.</p>				
<b>Section 6 - ADDITIONAL INFORMATION</b>				
<p>TJEMS is requesting \$17,745, a 5% increase of funding for FY24. TJEMS has increased its capacity to provide services in FY23, however does not request additional funding beyond the 5%. Current economic conditions necessitate this modest increase. Yet, the additional services that are available are due to the success in gaining funds from grant sources and solicited corporate donations in FY22 and FY23. This enhanced capacity allows TJEMS to provide essential planning and program coordination with EMS Agencies and community partnership collaboration. It is imperative that we receive the continued financial support of the Fluvanna County in order to continue to serve our constituents, the career and volunteer fire and rescue personnel and their agencies, so that they may serve Fluvanna County's citizens and visitors.</p>				

# FY24 NON-PROFIT AGENCY FUNDING REQUEST

Fluvanna County

Section 1 - AGENCY INFORMATION		FY24 Total Rqst	FY24 COAD	FY243 BOS
<b>Agency:</b>	Shelter for Help in Emergency	\$ 11,020	\$ -	\$ -
<b>Address:</b>	PO Box 1013 Charlottesville, VA 22902	<b>Contact E-mail:</b>	<a href="mailto:mshifflett@shelterforhelpinemergency.org">mshifflett@shelterforhelpinemergency.org</a>	
<b>Contact:</b>	Melissa Shifflett	<b>Contact Phone:</b>	434-963-4676, Ext 2	
Section 2 - FUNDING REQUESTS BY PROGRAM AREA		FY24 Prog Rqst	FY24 COAD	FY24 BOS
<b>Program 1:</b>	Residential Client Services	\$ 5,510	\$ -	\$ -
<b>Program 2:</b>	Outreach and Community Services	\$ 5,510	\$ -	\$ -
<b>Program 3:</b>			\$ -	\$ -
<b>Program 4:</b>			\$ -	\$ -
<b>Program 5:</b>			\$ -	\$ -
<b>Program 6:</b>			\$ -	\$ -
<b>Program 7:</b>			\$ -	\$ -
Section 3 - DESCRIPTION AND JUSTIFICATION OF FUNDING NEEDS (Briefly describe how the funding would be used. <u>Bullets preferred.</u> )				
<p>Funding will be used to support the extensive array of Shelter services provided to victims of domestic violence: 24-hour hotline (which serves as a bridge to other Shelter services and is a critical step on a path to a violence-free life), emergency safe shelter in our residential facility, individual and/or group counseling, legal advocacy, court accompaniment, and children's programs. Services focus on healing the damage inflicted by abuse, restoring a victim's sense of self-efficacy and hope, providing safety, encouraging positive relationships and social connection, promoting good physical and emotional health, assisting access to community resources including employment assistance and housing, and ensuring that children feel safe and are able to succeed in school. Our Outreach and Community services team reaches individuals experiencing DV who need supportive services and information, but do not need or request the safety of our residential facility. The Lethality Assessment Program (LAP) works with local police and sheriff departments, connecting high risk victims of DV with a hotline advocate to provide immediate support, safety planning, information and referral at the scene of a DV incident. The Fluvanna County Sheriff's Office actively participates in the LAP program, enabling greater access to services for high risk victims of domestic violence in Fluvanna County. The Prevention Services program reaches into our local schools and youth groups providing education and support to the area's child and teen population, utilizing evidence-based curriculum and activities to engage youth and enable them to identify abusive behaviors &amp; understand that there are alternatives to violence. This program seeks to address the need to educate and support our community to move beyond intervention services into preventative action.</p>				

AGENCY INFORMATION		FY23 Total Rqst	FY23 COAD	FY23 BOS
Agency:	Shelter for Help in Emergency	\$ 11,020	\$ -	\$ -
<b>Section 4 - OTHER FUNDING SOURCES</b> (Please list any other source(s) of funding for the program(s).)				
<p>Our programs are supported with funding from each jurisdiction in Planning District 10: City of Charlottesville, Counties of Albemarle, Fluvanna, Greene, Louisa, and Nelson. We also receive federal &amp; state funding from the Virginia Department of Social Services and the Department of Criminal Justice Services. We apply for and receive a number of small grants from foundations and/or corporations also. Financial support from the community, including individuals, organizations, and corporations, plays a very significant role in our budget as well. Typically we sponsor multiple events and activities each year to raise community awareness of domestic violence and increase funds for our programs by way of donations at these events.</p>				
<b>Section 5 - IMPACT IF NOT FUNDED BY FLUVANNA COUNTY</b> (Briefly explain the impact on each program area if not funded by Fluvanna County.)				
<p>Public health and safety are core, essential provisions for local government. The Shelter is well-positioned to address these for Fluvanna County in a cost-efficient and effective way. Fluvanna County government funds are a critical resource to the Shelter enabling us to extend our programs and services to the whole of Fluvanna County. Domestic violence takes a significant toll on individual lives and the community as a whole not only in terms of well-being, but also with regard to financial burdens and resources. Left unaddressed, the impact of DV in the community spreads across a wide variety of resources. The County experiences cost savings by working with an established group such as the Shelter whose expertise is centered on family safety and well-being. The provision of trauma-informed comprehensive services through the Shelter offers a specialized, cost-effective and affordable response to DV.</p> <p>The Shelter’s program provides both individual and community cost saving benefits on a short and long-term basis. Our Residential Program offers immediate refuge from actual or imminent assault helps women avoid additional assaults and homelessness, reducing the number of DV crimes and resulting injuries that occur. This reduces the need for police, court, corrections and health system interventions. The provision of safe shelter in times of acute crisis and emergency serve to protect against not only repeated abuse and injury, but also from loss of life. For children who witness violence in their homes, our residential program offers a stable and supportive environment where both mother and child can be safe and start a process of healing to halt a cycle of generational violence. Trauma-informed counseling and support offers a significant benefit to both the individual and community by providing support services to low-income residents, who would otherwise be unlikely to obtain these services or be adding to the already substantial mental health waiting list. Shelter services reduce the level of stress and injury that contribute to a substantial loss of work productivity. Decreased productivity ultimately leads to loss of wages and loss of employment, and with it the subsequent decline in tax revenue. Through our rural advocacy and support services, we provide an invaluable resource to victims during court appearances, decreasing reliance on court personnel for information and assistance. Interventions provided through our programs serve to reduce the potential need for later long-term, high-cost services such as mental health interventions, health care, repeat law-enforcement response and juvenile justice interventions. Your support for these services is vital to the Shelter and will ensure a sustained and comprehensive response to victims of domestic violence in Fluvanna County.</p>				
<b>Section 6 - ADDITIONAL INFORMATION</b>				

During FY22, the Shelter received 98 calls to our 24-hour emergency hotline from Fluvanna residents. Emergency shelter was provided to 15 residents of Fluvanna, for a total of 1,021 nights of safety. Support services were provided on an outreach basis to 13 additional clients from Fluvanna who didn't want or need emergency shelter, but did access some of the other Shelter services such as court accompaniment, legal advocacy, counseling, etc. The Lethality Assessment Program (LAP) in Fluvanna resulted in 93% of DV victims being identified as high danger based the LAP screening tool and/or law enforcement concern, which resulted in calls to our 24-hour hotline from the officer and/or victim at the scene of the DV incident.





# FY24 NON-PROFIT AGENCY FUNDING REQUEST

Fluvanna County

Section 1 - AGENCY INFORMATION		FY24 Total Rqst	FY24 COAD	FY24 BOS
<b>Agency:</b>	Piedmont Virginia Community College	\$ -	\$ 6,726	\$ -
<b>Address:</b>	501 College Drive, Charlottesville, VA 22902	<b>Contact E-mail:</b>	<a href="mailto:edavenport@pvcc.edu">edavenport@pvcc.edu</a>	
<b>Contact:</b>	Dr. Ellen Davenport	<b>Contact Phone:</b>	(4343) 961-5207	
Section 2 - FUNDING REQUESTS BY PROGRAM AREA		FY24 Prog Rqst	FY24 COAD	FY24 BOS
<b>Program 1:</b>	Operating Funds Budget		\$ 6,726	\$ -
<b>Program 2:</b>			\$ -	\$ -
<b>Program 3:</b>			\$ -	\$ -
<b>Program 4:</b>			\$ -	\$ -
<b>Program 5:</b>			\$ -	\$ -
<b>Program 6:</b>			\$ -	\$ -
<b>Program 7:</b>			\$ -	\$ -
Section 3 - DESCRIPTION AND JUSTIFICATION OF FUNDING NEEDS (Briefly describe how the funding would be used. <u>Bullets preferred.</u> )				
<p>** Local funds operating budget supports program expenses that are not paid for by the state funds. These include site work expenses, student support activities, informational services, and learning initiatives designed to improve access to citizens in our service delivery area. Local funds are budgeted separate from state funds, and the plan for the expenditure of local funds is subject to the review and approval of the PVCC College Board, which is appointed by the local governments.</p>				
<p>** Funds help to moderate the cost of attending PVCC for area residents because student fees and auxiliary charges would otherwise need to be increased to raise necessary revenue.</p>				
<p>** Amount requested from each locality is proportional to its respective share of enrollment. Fluvanna County currently accounts for 11% of PVCC's service region credit enrollment. Relative to other colleges in the Virginia Community College (VCCS), PVCC ranks slightly below average for all Virginia community colleges in the local appropriation it receives per full-time equivalent (FTE) student.</p>				

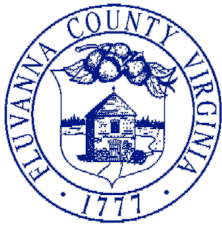
AGENCY INFORMATION		FY23 Total Rqst	FY23 COAD	FY23 BOS
<b>Agency:</b>	Piedmont Virginia Community College	\$ -	\$ 6,726	\$ -
<b>Section 4 - OTHER FUNDING SOURCES</b> (Please list any other source(s) of funding for the program(s).)				
<p>PVCC receives funding from the localities served by the college. For FY24, locality requests are as follows:</p> <p>Albemarle County - \$25,658</p> <p>City of Charlottesville - \$12,006</p> <p>Greene County - \$5,491</p> <p>Louisa County - \$2,513</p> <p>Nelson County - \$1,489</p> <p>Buckingham County - \$5,945</p>				
<b>Section 5 - IMPACT IF NOT FUNDED BY FLUVANNA COUNTY</b> (Briefly explain the impact on each program area if not funded by Fluvanna County.)				
<p>** Local funds help to moderate the cost of attending PVCC for area residents, because student fees and auxiliary charges would otherwise need to be increased to raise the necessary revenue. A reduction in local government funding for operations, however modest, would result in reduced services to students, increased charges to student, or a combination of the two.</p>				
<b>Section 6 - ADDITIONAL INFORMATION</b>				
<p>If you need additional information, please do not hesitate to contact me.</p> <p>Dr. Ellen Davenport, Interim Vice President of Finance &amp; Administrative Services</p> <p>Piedmont Virginia Community College</p>				

**FLUVANNA COUNTY BOARD OF SUPERVISORS  
AGENDA ITEM STAFF REPORT**

**TAB A**

<b>MEETING DATE:</b>	December 21, 2022				
<b>AGENDA TITLE:</b>	ZMP 22:04 Vaughn Property Group, LLC				
<b>MOTION(s):</b>	I move that the Board of Supervisors [Approves / deny / defer] ZMP 22:04, a request to amend the Fluvanna County Zoning Map with respect to approximately 40 +/- acres of Tax Map 11 Section 9 Parcel 1 to conditionally rezone the same from A-1 Agricultural, General to I-1, Industrial, Limited with revised proffered conditions dated December 8, 2022.				
<b>BOS 2 YEAR GOALS?</b>	Yes	No	<b>If yes, list goal(s):</b>		
		X			
<b>AGENDA CATEGORY:</b>	Public Hearing	Action Matter	Presentation	Consent Agenda	Other
	X				
<b>STAFF CONTACT(S):</b>	Douglas Miles, Community Development Director				
<b>PRESENTER(S):</b>	Douglas Miles, Community Development Director				
<b>RECOMMENDATION:</b>	At its meeting on November 9, 2022 the Planning Commission <b>recommended Approval</b> of ZMP 22:04 Vaughn Property Group, LLC with the proffers dated October 18, 2022; Mr. Goad moved to recommend Approval and Mr. Lagomarsino seconded. AYES: Goad, Lagomarsino, Zimmer and Bibb 4-0 Vote.				
<b>TIMING:</b>	Normal Public Hearing review process				
<b>FISCAL IMPACT:</b>	N/A				
<b>POLICY IMPACT:</b>	Regarding ZMP 22:04 Vaughn Property Group, LLC the Board of Supervisors may: <ul style="list-style-type: none"> <li>• Approve this request, allowing the land uses to be constructed; OR</li> <li>• Deny this request, preventing the land uses from being constructed; OR</li> <li>• Defer this request and make a final decision at a later Board meeting date.</li> </ul>				
<b>LEGISLATIVE HISTORY:</b>	Review of a proposed Conditional Rezoning in accordance with Chapter 22 of the Fluvanna County Code Zoning Ordinance. The Planning Commission reviewed this ZMP case request on November 9, 2022 through the Public Hearing review process.				
<b>ENCLOSURES:</b>	Vaughn Property Group, LLC Staff Report and Proffers dated December 8, 2022.				
<b>REVIEWS COMPLETED:</b>	Legal	Finance	Purchasing	HR	Other
	X				





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# COUNTY OF FLUVANNA

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*"Responsive & Responsible Government"*

BOS2022-12-21 p.40/442  
132 Main Street  
P.O. Box 540  
Palmyra, VA 22963  
(434) 591-1910  
Fax (434) 591-1911  
www.fluvannacounty.org

## BOARD OF SUPERVISORS STAFF REPORT

**To:** Fluvanna County Board of Supervisors

**From:** Douglas Miles, AICP, CZA

**Request:** Conditional Rezoning from A-1 to I-1

**District:** Columbia Election District

**General Information:**

This rezoning request will be heard by the Board of Supervisors on Wednesday, December 21, 2022 at 7:00 pm in the Carysbrook Performing Arts Center.

**Applicant:**

Vaughn Property Group, LLC / John Vaughn

**Requested Action:**

**ZMP 22:04 Vaughn Property Group, LLC** – A Conditional Rezoning from the A-1, Agricultural, General to the I-1, Industrial, Limited District on 40 +/- acres of Tax Map 11 Section 9 **Parcel 1**.

The subject property is located along the west line of Route 15, approximately one mile +/- south of the intersection of US Route 15 and US Route 250 and is located in the Zion Crossroads Community Planning Area and the Columbia Election District.

**Existing Zoning:**

A-1, General Agricultural Zoning District

**Proposed Zoning:**

I-1, Limited Industrial Zoning District with proffered conditions

**Existing Land Use:**

Vacant

**Planning Area:**

Zion Crossroads Community Planning Area

**Community Meeting:**

The applicant conducted a community meeting on October 27, 2022 in the Morris Room of the Fluvanna County Administration Building. He discussed the forty (40) acre site located on the west side of Route 15 and approximately one (1) mile south of the intersection of US Route 15 and US Route 50 located in the Zion Crossroads area. The applicant indicated they propose to develop a flex industrial distribution center that includes three (3) buildings with approximately 200,000 square feet for a total of 600,000 square feet of industrial building space. There was a discussion about the required setbacks and buffers and parking and loading space requirements to include a stormwater management pond for on-site retention purposes for the proposed land uses.

### **Site Design Analysis:**

The applicant's consultant, Bowman has prepared a rezoning conceptual layout to illustrate the required site design requirements contained within the Fluvanna County Zoning Ordinance such as an increased forty (40) foot buffer where twenty-five (25) feet is required. There will not be a five (5) foot sidewalk along Route 15 due to the higher posted speed limit. However, there will be a forty (40) foot planted evergreen strip for additional buffering along the main frontage road.

The applicant's consultant, Bowman has prepared a **revised rezoning conceptual layout dated December 5, 2022** that now indicates that Flex / Industrial buildings will average 145,000 square feet, along with designated Truck yard areas. Also an increased buffer area on the east side of Route 15 from a forty (40) foot buffer increased to a sixty (60) foot buffer area by the applicant adjoining the existing homes to the south and east sides for ZMP 22:05 Vaughn Property Group.

Planning Staff has begun to work with applicants to move towards the installation of sidewalks along the collector roads in the Zion Crossroads Community Planning Area to allow for better pedestrian movement or encourage internal sidewalks that would serve this industrial park area. The applicant would be showing sidewalks around the proposed buildings and parking lot areas as a part of both the Sketch Plan stage and the administrative site development plan review stage.

### **Site Screening and Buffer Areas:**

The Fluvanna County Zoning Ordinance contains Landscaping requirements and Tree Protection options that can be selected by the applicant and his site consultant to provide the proper Buffer and Screening requirements while providing for the required VDOT site distance requirements:

#### **Sec. 22-24-4. – MINIMUM STANDARDS**

*(A) The following shall be the minimum size of plant materials for site landscaping installation:*

- |   |   |
|---|---|
| <i>(1) Large shade trees—1.5" caliper</i> | <i>(2) Medium shade trees—1.25" caliper</i> |
| <i>(3) Ornamental trees—1.25" caliper</i> | <i>(4) Evergreen trees—5' in height</i>     |
| <i>(5) Shrubs—18" in height</i>           | <i>(6) Ground cover—1 year plants</i>       |

*(B) All required landscaping shall be planted according to the following standards:*

- (1) All trees to be planted shall meet the American Standard for nursery stock published by the American Nursery and Landscape Association.*
- (2) The planting of trees shall be done in accordance with either the standardized landscape specifications jointly adopted by the Virginia Nursery and Landscape Association and the Virginia Society of Landscape Designers, or the Road and Bridge Specifications of the Virginia Department of Transportation.*
- (3) All required landscaping shall be planted between September 15 and June 30, provided that the ground is not frozen. (Ord. 8-1-12; Ord. 12-16-15)*

Sec. 22-24-7. – SCREENING

*(A) Screening shall be required in the following instances:*

*(1) Commercial and industrial uses shall be screened from view of adjacent properties in residential and agricultural zoning districts, except for commercial and industrial uses allowed by right in said districts.*

*(2) Parking lots, consisting of five (5) spaces or more, shall be screened from view of public roads, rights-of-way, and adjacent properties.*

*(3) Objectionable features, including but not limited to the following, shall be screened from the view of public roads, rights-of-way, and adjacent properties: i. Loading areas. ii. Refuse areas. iii. Storage yards. iv. Dry detention ponds. v. Maintenance areas.*

*(4) If the required screening is consistent with an approved Master Plan and is subject to the requirements of the R-3, Residential Planned Community zoning district.*

*(5) The Zoning Administrator may require the screening of any use, or portion thereof, upon determination that the use would otherwise have a direct negative visual impact on a property designated as historic by its inclusion within the Historic Preservation chapter of the approved Comprehensive Plan.*

*(B) When required, screening shall consist of the new plantings, existing vegetation, an opaque masonry wall or wooden fence, or combination thereof, to the reasonable satisfaction of the Zoning Administrator.*

*Unless otherwise specified within this chapter, one of the following landscaping treatment options shall be utilized to meet the minimum screening requirements:*

*(1) Evergreen Option: Two (2) rows of evergreen trees, shall be planted ten (10) feet on center, and staggered within a planting strip that is twenty-five (25) feet wide; or (Note: The applicant has chosen to increase the twenty-five (25) foot area to a minimum of a forty (40) foot wide area)*

*(2) Berm Option: Two (2) rows of evergreen shrubs shall be planted ten (10) feet on center and staggered. The berm shall be at least thirty (30) inches higher than the finished grade of the surrounding area and shall not have a slope steeper than 2:1. The berm shall be stabilized with groundcover or other vegetation;*

*(3) Mixed Vegetation Option: One (1) large shade tree, one (1) medium shade tree, one (1) evergreen tree, and three (3) evergreen shrubs for each twenty (20) linear feet, within a planting strip that is twenty-five (25) feet wide; or*

*(4) Woodlands Preservation Option: Existing woody vegetation shall be preserved as a buffer strip with a minimum width of seventy-five (75) feet. Additional tree or shrub plantings may be required by the Zoning Administrator. The woodlands preservation area shall be placed in a*

*landscape easement, and the landscape plan shall demonstrate the techniques to be used for removing underbrush, pruning, and protecting the existing trees from any damage during site development;*

*(5) Structural Option: A wall or fence, no shorter than six (6) feet in height, shall be provided and one (1) evergreen tree or shrub shall be planted every ten (10) feet along the side of any such wall or fence facing a public street or use for which the screening shall benefit.*

*(C) Within commercial, industrial, and multi-family residential developments, dumpsters and other refuse areas visible from public roads, rights-of-way, adjacent properties, and parking areas shall be completely screened from view by a wall or fence constructed using architectural block, brick, stone, vinyl, wood or a similar material that is compatible with the architecture of the principal structure. The use of durable, low-maintenance materials is encouraged.*

*(D) Parking lots of five (5) spaces or more shall be screened in accordance with Section 22-24-6 of this article. (Ord. 8-1-12)*

The applicant and his site consultant have worked with the Zoning Administrator to incorporate the evergreen, mixed vegetation and structural options or combination thereof on the premises to provide the required buffers and screening but also to allow for economic development visibility.

The proposed light industrial park development will be required to screen any outside dumpsters and other refuse areas from adjacent properties and public roads and the parking areas shall be screened from view by site landscaping, fence or a wall compatible with the principal buildings.

### **Transportation Analysis:**

James Madison Highway (Route 15) is classified by VDOT as a Minor Arterial Road with access to Interstate 64 approximately 2 miles to the north. A trip generation study was performed by EPR on November 2, 2022 at the request of the applicant for Fluvanna County and VDOT. The Route 15 through traffic volumes were based on the Starlite Park peak hour traffic volumes found in the Zion Crossroads Small Area Study. These volumes are from 2019, but they are greater than the most recent VDOT counts from 2021 for Route 15 in this area. The proposed site conceptual layout is expected to generate 2,881 daily trips, 438 morning peak hour trips and 385 afternoon peak hour trips. With full build out of both proposed site conceptual layouts, and each with 591,600 square feet of flex industrial space, the traffic study document has determined: *a 300 foot northbound left turn lane, with a 200 foot taper and a 100 foot southbound right turn lane with a 200 foot taper will be warranted on US Route 15 at the proposed site entrance areas.*

### **Proffered Conditions:**

The purpose of the I-1, Limited Industrial Zoning District, is *“to permit certain light industries. The limitations ... are imposed to protect and foster adjacent residential property while permitting certain light industries to locate near a labor supply.”* The applicant has proffered out these I-1 by right land uses as a part of their conditional rezoning of the subject properties:



Commercial Uses: Flea Markets, Self-storage facilities, Car washes and Shooting ranges, indoors.

Industrial Uses: Solid Waste collection facilities

Miscellaneous Uses: Wood storage, temporary

The applicant has **revised his Statement of Proffers dated December 8, 2022** to include:

Conceptual Rezoning Exhibit:

An Illustrative Exhibit is attached as Exhibit A. This exhibit is conceptual in nature and is shown in consideration of the rezoning request ZMP 22:04 and ZMP 22:05. The final site plan shall establish the ultimate site layout and shall provide for the safe and convenient vehicular circulation within the site.

Screening:

The property shall be screened from view in substantial conformance with the illustrative Exhibit submitted December 7, 2022 as prepared by Bowman, along with the requirements of Section 22-24-7 of the Fluvanna Zoning Ordinance. The developer will maintain a forty foot buffer along the shared property boundaries. (of ZMP 22:04)

Construction Entrance:

The VDOT approved construction entrance(s) for the property, including primary ingress and egress for any logging operations, shall be established from Route 617. (Little Creek Road) The developer shall notify VDOT and Fluvanna County prior to commencing any construction and logging activity.

**Comprehensive Plan:**

**Land Use Chapter:**

The Comprehensive Plan designates this property as within the Zion Crossroads Community Planning Area. According to this chapter, *“Zion Crossroads is envisioned to be the most intensely developed part of the county, consisting of regional mixed-use, regional employment, and neighborhood mixed-use developments. This area is the county’s primary regional economic development area and is targeted as a regional employment center with primarily mixed-use, mixed-income development.”* The applicant and his consultant have worked with County Staff to better align with the comprehensive plan’s goals and objectives in order to further implement them by bring forward a well thought out site design for future office and industrial employment.

**Economic Development Chapter:**

According to this chapter, *“the primary infrastructure service areas will be the Zion Crossroads, Lake Monticello, and Fork Union community planning areas”* and *“Zion Crossroads is considered the most viable area to attract light industrial, technology businesses, medical*

*facilities, and retail.”* The subject property is located in close proximity to other light industrial land uses near US 250 and it is adjacent to single-family homes which provides an available pool of potential employees for some of these by right I-1, Limited Industrial zoning district land uses.

### **Planning Commission:**

The Planning Commission conducted a Public Hearing on November 9, 2022 where adjacent and area property owners expressed their concerns on the potential for increased truck traffic from the proposed requests that are on either side of Route 15. There were two (2) property owners that reside on Jackson Road located to the south of ZMP 22:05 that met with the applicant in order to work on the potential of increasing the forty (40) foot buffer area. The applicant has submitted a sixty (60) foot buffer area and he has relocated the Truck yard area from the south side to the east side along with a sixty (60) foot buffer area. The Planning Commission recommended Approval of ZMP 22:04 and then separately recommended Approval of ZMP 22:05 both by 4-0 votes along with the proffers excluding certain I-1 land uses. The applicant indicated that additional proffers would be forthcoming for the conceptual layouts, screening and construction entrances.

### **Conclusion:**

The 2015 Comprehensive Plan states *“it is not sufficient for an applicant to receive approval for a rezoning simply because a property is within a community planning area. Each application is considered by the county to see if the proposed development is well planned within the context of the surrounding community.”* Planning Staff has worked with the applicant and his consultant to come up with potential land uses that could be located within the proposed industrial buildings. We feel that the proposed I-1, Light Industrial conditional zoning case request is in compliance with the Zion Crossroads Community Planning Area goals and objectives for new industrial uses.

### **Suggested Motion:**

I move that the Board of Supervisors [Approve / deny / defer] ZMP 22:04, a request to amend the Fluvanna County Zoning Map with respect to approximately 40 +/- acres of Tax Map 11 Section 9 Parcel 1 to conditionally rezone the same from A-1 Agricultural, General to I-1, Industrial, Limited with revised proffered conditions dated December 8, 2022.

### **Attachments:**

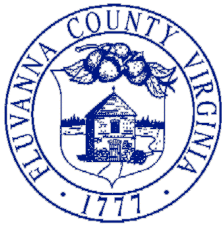
Rezoning Application and Statement of Proffers  
Bowman Conceptual Layout Plan dated 12/5/22  
Community Meeting and County APO Letters

**FLUVANNA COUNTY BOARD OF SUPERVISORS  
AGENDA ITEM STAFF REPORT**

**TAB B**

<b>MEETING DATE:</b>	December 21, 2022				
<b>AGENDA TITLE:</b>	ZMP 22:05 Vaughn Property Group, LLC				
<b>MOTION(s):</b>	I move that the Board of Supervisors [Approves / deny / defer] ZMP 22:05, a request to amend the Fluvanna County Zoning Map with respect to approximately 40 +/- acres of Tax Map 11 Section 9 Parcel 2 to conditionally rezone the same from A-1 Agricultural, General to I-1, Industrial, Limited with revised proffered conditions dated December 8, 2022.				
<b>STRATEGIC INITIATIVE?</b>	Yes	No	<b>If yes, list initiative(s):</b>		
		X			
<b>AGENDA CATEGORY:</b>	Public Hearing	Action Matter	Presentation	Consent Agenda	Other
	X				
<b>STAFF CONTACT(S):</b>	Douglas Miles, Community Development Director				
<b>PRESENTER(S):</b>	Douglas Miles, Community Development Director				
<b>RECOMMENDATION:</b>	At its meeting on November 9, 2022 the Planning Commission <b>recommended Approval</b> of ZMP 22:05 Vaughn Property Group, LLC with the proffers dated October 18, 2022; Mr. Goad moved to recommend Approval and Mr. Lagomarsino seconded. AYES: Goad, Lagomarsino, Zimmer and Bibb 4-0 Vote.				
<b>TIMING:</b>	Normal Public Hearing review process				
<b>FISCAL IMPACT:</b>	N/A				
<b>POLICY IMPACT:</b>	Regarding ZMP 22:05 Vaughn Property Group, LLC the Board of Supervisors may: <ul style="list-style-type: none"> <li>• Approve this request, allowing the land uses to be constructed; OR</li> <li>• Deny this request, preventing the land uses from being constructed; OR</li> <li>• Defer this request and make a final decision at a later Board meeting date.</li> </ul>				
<b>LEGISLATIVE HISTORY:</b>	Review of a proposed Conditional Rezoning in accordance with Chapter 22 of the Fluvanna County Code Zoning Ordinance. The Planning Commission reviewed this ZMP case request on November 9, 2022 through the Public Hearing review process.				
<b>ENCLOSURES:</b>	Vaughn Property Group, LLC Staff Report and Proffers dated December 8, 2022.				
<b>REVIEWS COMPLETED:</b>	Legal	Finance	Purchasing	HR	Other
	X				





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# COUNTY OF FLUVANNA

---

*"Responsive & Responsible Government"*

BOS2022-12-21 p.49/442  
132 Main Street  
P.O. Box 540  
Palmyra, VA 22963  
(434) 591-1910  
Fax (434) 591-1911  
www.fluvannacounty.org

## BOARD OF SUPERVISORS STAFF REPORT

**To:** Fluvanna County Board of Supervisors  
**Request:** Conditional Rezoning from A-1 to I-1

**From:** Douglas Miles, AICP, CZA  
**District:** Columbia Election District

**General Information:** This rezoning request will be heard by the Board of Supervisors on Wednesday, December 21, 2022 at 7:00 pm in the Carysbrook Performing Arts Center.

**Applicant:** Vaughn Property Group, LLC / John Vaughn

**Requested Action:** **ZMP 22:05 Vaughn Property Group, LLC** – A Conditional Rezoning from the A-1, Agricultural, General to the I-1, Industrial, Limited District on 40 +/- acres of Tax Map 11 Section 9 **Parcel 2**.

The subject property is located along the west line of Route 15, approximately one mile +/- south of the intersection of US Route 15 and US Route 250 and is located in the Zion Crossroads Community Planning Area and the Columbia Election District.

**Existing Zoning:** A-1, General Agricultural Zoning District

**Proposed Zoning:** I-1, Limited Industrial Zoning District with proffered conditions

**Existing Land Use:** Vacant

**Planning Area:** Zion Crossroads Community Planning Area

**Community Meeting:**

The applicant conducted a community meeting on October 27, 2022 in the Morris Room of the Fluvanna County Administration Building. He discussed the forty (40) acre site located on the west side of Route 15 and approximately one (1) mile south of the intersection of US Route 15 and US Route 50 located in the Zion Crossroads area. The applicant indicated they propose to develop a flex industrial distribution center that includes three (3) buildings with approximately 200,000 square feet for a total of 600,000 square feet of industrial building space. There was a discussion about the required setbacks and buffers and parking and loading space requirements to include a stormwater management pond for on-site retention purposes for the proposed land uses.

**Site Design Analysis:**

The applicant's consultant, Bowman has prepared a rezoning conceptual layout to illustrate the required site design requirements contained within the Fluvanna County Zoning Ordinance such as an increased forty (40) foot buffer where twenty-five (25) feet is required. There will not be a five (5) foot sidewalk along Route 15 due to the higher posted speed limit. However, there will be a forty (40) foot planted evergreen strip for additional buffering along the main frontage road.

The applicant's consultant, Bowman has prepared a **revised rezoning conceptual layout dated December 5, 2022** that now indicates that Flex / Industrial buildings will average 145,000 square feet, along with designated Truck yard areas. Also an increased buffer area on the east side of Route 15 from a forty (40) foot buffer increased to a sixty (60) foot buffer area by the applicant adjoining the existing homes to the south and east sides for ZMP 22:05 Vaughn Property Group.

Planning Staff has begun to work with applicants to move towards the installation of sidewalks along the collector roads in the Zion Crossroads Community Planning Area to allow for better pedestrian movement or encourage internal sidewalks that would serve this industrial park area. The applicant would be showing sidewalks around the proposed buildings and parking lot areas as a part of both the Sketch Plan stage and the administrative site development plan review stage.

**Site Screening and Buffer Areas:**

The Fluvanna County Zoning Ordinance contains Landscaping requirements and Tree Protection options that can be selected by the applicant and his site consultant to provide the proper Buffer and Screening requirements while providing for the required VDOT site distance requirements:

**Sec. 22-24-4. – MINIMUM STANDARDS**

*(A) The following shall be the minimum size of plant materials for site landscaping installation:*

- |   |   |
|---|---|
| <i>(1) Large shade trees—1.5" caliper</i> | <i>(2) Medium shade trees—1.25" caliper</i> |
| <i>(3) Ornamental trees—1.25" caliper</i> | <i>(4) Evergreen trees—5' in height</i>     |
| <i>(5) Shrubs—18" in height</i>           | <i>(6) Ground cover—1 year plants</i>       |

*(B) All required landscaping shall be planted according to the following standards:*

- (1) All trees to be planted shall meet the American Standard for nursery stock published by the American Nursery and Landscape Association.*
- (2) The planting of trees shall be done in accordance with either the standardized landscape specifications jointly adopted by the Virginia Nursery and Landscape Association and the Virginia Society of Landscape Designers, or the Road and Bridge Specifications of the Virginia Department of Transportation.*
- (3) All required landscaping shall be planted between September 15 and June 30, provided that the ground is not frozen. (Ord. 8-1-12; Ord. 12-16-15)*

**Sec. 22-24-7. – SCREENING**

*(A) Screening shall be required in the following instances:*

*(1) Commercial and industrial uses shall be screened from view of adjacent properties in residential and agricultural zoning districts, except for commercial and industrial uses allowed by right in said districts.*

*(2) Parking lots, consisting of five (5) spaces or more, shall be screened from view of public roads, rights-of-way, and adjacent properties.*

*(3) Objectionable features, including but not limited to the following, shall be screened from the view of public roads, rights-of-way, and adjacent properties: i. Loading areas. ii. Refuse areas. iii. Storage yards. iv. Dry detention ponds. v. Maintenance areas.*

*(4) If the required screening is consistent with an approved Master Plan and is subject to the requirements of the R-3, Residential Planned Community zoning district.*

*(5) The Zoning Administrator may require the screening of any use, or portion thereof, upon determination that the use would otherwise have a direct negative visual impact on a property designated as historic by its inclusion within the Historic Preservation chapter of the approved Comprehensive Plan.*

*(B) When required, screening shall consist of the new plantings, existing vegetation, an opaque masonry wall or wooden fence, or combination thereof, to the reasonable satisfaction of the Zoning Administrator.*

*Unless otherwise specified within this chapter, one of the following landscaping treatment options shall be utilized to meet the minimum screening requirements:*

*(1) Evergreen Option: Two (2) rows of evergreen trees, shall be planted ten (10) feet on center, and staggered within a planting strip that is twenty-five (25) feet wide; or (Note: The applicant has chosen to increase the twenty-five (25) foot area to a minimum of a forty (40) foot wide area)*

*(2) Berm Option: Two (2) rows of evergreen shrubs shall be planted ten (10) feet on center and staggered. The berm shall be at least thirty (30) inches higher than the finished grade of the surrounding area and shall not have a slope steeper than 2:1. The berm shall be stabilized with groundcover or other vegetation;*

*(3) Mixed Vegetation Option: One (1) large shade tree, one (1) medium shade tree, one (1) evergreen tree, and three (3) evergreen shrubs for each twenty (20) linear feet, within a planting strip that is twenty-five (25) feet wide; or*

*(4) Woodlands Preservation Option: Existing woody vegetation shall be preserved as a buffer strip with a minimum width of seventy-five (75) feet. Additional tree or shrub plantings may be required by the Zoning Administrator. The woodlands preservation area shall be placed in a landscape easement, and the landscape plan shall demonstrate the techniques to be used for*

*removing underbrush, pruning, and protecting the existing trees from any damage during site development;*

*(5) Structural Option: A wall or fence, no shorter than six (6) feet in height, shall be provided and one (1) evergreen tree or shrub shall be planted every ten (10) feet along the side of any such wall or fence facing a public street or use for which the screening shall benefit.*

*(C) Within commercial, industrial, and multi-family residential developments, dumpsters and other refuse areas visible from public roads, rights-of-way, adjacent properties, and parking areas shall be completely screened from view by a wall or fence constructed using architectural block, brick, stone, vinyl, wood or a similar material that is compatible with the architecture of the principal structure. The use of durable, low-maintenance materials is encouraged.*

*(D) Parking lots of five (5) spaces or more shall be screened in accordance with Section 22-24-6 of this article. (Ord. 8-1-12)*

The applicant and his site consultant have worked with the Zoning Administrator to incorporate the evergreen, mixed vegetation and structural options or combination thereof on the premises to provide the required buffers and screening but also to allow for economic development visibility.

The proposed light industrial park development will be required to screen any outside dumpsters and other refuse areas from adjacent properties and public roads and the parking areas shall be screened from view by site landscaping, fence or a wall compatible with the principal buildings.

### **Transportation Analysis:**

James Madison Highway (Route 15) is classified by VDOT as a Minor Arterial Road with access to Interstate 64 approximately 2 miles to the north. A trip generation study was performed by EPR on November 2, 2022 at the request of the applicant for Fluvanna County and VDOT. The Route 15 through traffic volumes were based on the Starlite Park peak hour traffic volumes found in the Zion Crossroads Small Area Study. These volumes are from 2019, but they are greater than the most recent VDOT counts from 2021 for Route 15 in this area. The proposed site conceptual layout is expected to generate 2,881 daily trips, 438 morning peak hour trips and 385 afternoon peak hour trips. With full build out of both proposed site conceptual layouts, and each with 591,600 square feet of flex industrial space, the traffic study document has determined: *a 300 foot northbound left turn lane, with a 200 foot taper and a 100 foot southbound right turn lane with a 200 foot taper will be warranted on US Route 15 at the proposed site entrance areas.*

### **Proffered Conditions:**

The purpose of the I-1, Limited Industrial Zoning District, is *“to permit certain light industries. The limitations ... are imposed to protect and foster adjacent residential property while permitting certain light industries to locate near a labor supply.”* The applicant has proffered out these I-1 by right land uses as a part of their conditional rezoning of the subject properties:



Commercial Uses: Flea Markets, Self-storage facilities, Car washes and Shooting ranges, indoors.

Industrial Uses: Solid Waste collection facilities

Miscellaneous Uses: Wood storage, temporary

The applicant has **revised his Statement of Proffers dated December 8, 2022** to include:

Conceptual Rezoning Exhibit:

An Illustrative Exhibit is attached as Exhibit A. This exhibit is conceptual in nature and is shown in consideration of the rezoning request ZMP 22:04 and ZMP 22:05. The final site plan shall establish the ultimate site layout and shall provide for the safe and convenient vehicular circulation within the site.

Screening:

The property shall be screened from view in substantial conformance with the illustrative Exhibit submitted December 7, 2022 as prepared by Bowman, along with the requirements of Section 22-24-7 of the Fluvanna Zoning Ordinance. The developer will maintain a forty foot buffer along the shared property boundaries. (of ZMP 22:04)

Construction Entrance:

The VDOT approved construction entrance(s) for the property, including primary ingress and egress for any logging operations, shall be established from Route 617. (Little Creek Road) The developer shall notify VDOT and Fluvanna County prior to commencing any construction and logging activity.

**Comprehensive Plan:**

**Land Use Chapter:**

The Comprehensive Plan designates this property as within the Zion Crossroads Community Planning Area. According to this chapter, *“Zion Crossroads is envisioned to be the most intensely developed part of the county, consisting of regional mixed-use, regional employment, and neighborhood mixed-use developments. This area is the county’s primary regional economic development area and is targeted as a regional employment center with primarily mixed-use, mixed-income development.”* The applicant and his consultant have worked with County Staff to better align with the comprehensive plan’s goals and objectives in order to further implement them by bring forward a well thought out site design for future office and industrial employment.

**Economic Development Chapter:**

According to this chapter, *“the primary infrastructure service areas will be the Zion Crossroads, Lake Monticello, and Fork Union community planning areas”* and *“Zion Crossroads is considered the most viable area to attract light industrial, technology businesses, medical*

*facilities, and retail.”* The subject property is located in close proximity to other light industrial land uses near US 250 and it is adjacent to single-family homes which provides an available pool of potential employees for some of these by right I-1, Limited Industrial zoning district land uses.

### **Planning Commission:**

The Planning Commission conducted a Public Hearing on November 9, 2022 where adjacent and area property owners expressed their concerns on the potential for increased truck traffic from the proposed requests that are on either side of Route 15. There were two (2) property owners that reside on Jackson Road located to the south of ZMP 22:05 that met with the applicant in order to work on the potential of increasing the forty (40) foot buffer area. The applicant has submitted a sixty (60) foot buffer area and he has relocated the Truck yard area from the south side to the east side along with a sixty (60) foot buffer area. The Planning Commission recommended Approval of ZMP 22:04 and then separately recommended Approval of ZMP 22:05 both by 4-0 votes along with the proffers excluding certain I-1 land uses. The applicant indicated that additional proffers would be forthcoming for the conceptual layouts, screening and construction entrances.

### **Conclusion:**

The 2015 Comprehensive Plan states *“it is not sufficient for an applicant to receive approval for a rezoning simply because a property is within a community planning area. Each application is considered by the county to see if the proposed development is well planned within the context of the surrounding community.”* Planning Staff has worked with the applicant and his consultant to come up with potential land uses that could be located within the proposed industrial buildings. We feel that the proposed I-1, Light Industrial conditional zoning case request is in compliance with the Zion Crossroads Community Planning Area goals and objectives for new industrial uses.

### **Suggested Motion:**

I move that the Board of Supervisors [Approve / deny / defer] ZMP 22:05, a request to amend the Fluvanna County Zoning Map with respect to approximately 40 +/- acres of Tax Map 11 Section 9 Parcel 2 to conditionally rezone the same from A-1 Agricultural, General to I-1, Industrial, Limited with revised proffered conditions dated December 8, 2022.

### **Attachments:**

Rezoning Application and Statement of Proffers  
Bowman Conceptual Layout Plan dated 12/5/22  
Community Meeting and County APO Letters



RECEIVED BOS2022-12-21 p.55/442

COMMONWEALTH OF VIRGINIA
COUNTY OF FLUVANNA
Application for Rezoning

OCT 03 2022

Fluvanna County
Planning Dept

Owner of Record: Ruth Oliver
Applicant of Record: John Vaughn
Address: 3961 Pomeroy Drive Winston-Salem NC 27105
Address: 44124 Eastgate View Dr Chantilly VA 20152
Phone: 336-767-6196
Phone: 202-415-0221
Email: jvaughn@vaughnpropertiesllc.com

Representative:
Address:
Phone:
Fax:
Email:

Note: If applicant is anyone other than the owner of record, written authorization by the owner designating the applicant as the authorized agent for all matters concerning the request shall be filed with this application.

If property is in an Agricultural Forestal District, or Conservation Easement, please list information here:

Tax Map and Parcel(s) 11-9-1
Acreage 40
Current Zoning A-1

Is parcel in Land Use Valuation Program? No Yes

Location of Parcel:

Deed Book and Page:

If any Deed Restrictions, please attach a copy

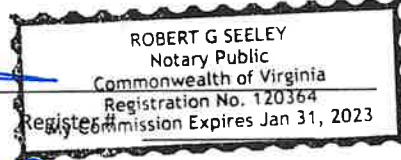
Requested Zoning I-1 Proposed Use of Property Flex Industrial

Affidavit to Accompany Petition for Rezoning

By signing this application, the undersigned owner/applicant authorizes entry onto the property by County Employees, the Planning Commission, and the Board of Supervisors during the normal discharge of their duties in regard to this request.

I/We, being duly sworn, depose and say that we are Owner/Contract Owner of the property involved in this application and that we have familiarized ourselves with the rules and regulations of the Zoning Ordinance with respect to preparing and filing this application, and that the foregoing statements and answers herein contained and the information on the attached map to the best of our ability present the argument on behalf of the application herewith requested and that the statements and information above referred to are in all respects true and correct to the best of our knowledge.

Date: 10/2/2022 Signature of Owner/Applicant:
Subscribed and sworn to before me this 2 day of OCT, 2022
My commission expires: 1-31-23 Notary Public: Robert G Seeley



All plats must be folded prior to submission to the Planning Department for review. Rolled plats will not be accepted.

Table with columns for Planning Commission and Board of Supervisors. Rows include: Office Use Only, Date Received (10/3/22), Pre-Application Meeting, PH Sign Deposit Received (10/3/22), Application # (ZMP 22:04), \$1,000 fee paid (check 1266), Mailing Costs (\$20.00 per Adjacent Property Owner after first 15, Certified. Paid:), Proffer or Master Plan Amendment (\$750.00 plus mailing costs. Paid:), Election District (Columbia), Planning Area (Zions Crossroads Community), Advertisement Dates, APO Notification, Date of Hearing, Decision.



COMMONWEALTH OF VIRGINIA  
COUNTY OF FLUVANNA  
Public Hearing Sign Deposit

Fluvanna County  
Planning Dept

Name: John Vaughn  
Address: 44129 Eastgate View Drive  
City: Chantilly  
State: VA Zip Code: 20152

I hereby certify that the sign issued to me is my responsibility while in my possession. Incidents which cause damage, theft, or destruction of these signs will cause a partial or full forfeiture of this deposit.

[Handwritten Signature]  
Applicant Signature

10/2/2022  
Date

\*Number of signs depends on number of roadways property adjoins.

Office Use Only	
Application #: BZA _____ : CPA _____ : SUP _____ : ZMP _____ : ZTA _____ :	
\$90 deposit paid per sign*:	Approximate date to be returned:

OCT 03 2022

Fluvanna County  
Planning Dept

**RUTH C. OLIVER**  
**3961 Pomeroy Drive**  
**Winston-Salem, North Carolina 27105**  
**(336) 767-6196**

June 6, 2022

To: Planning and Zoning Department Fluvanna County Virginia

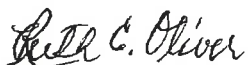
**RE: Authority to Discuss Potential Rezoning of map #11-9-1 and 11-9-2**

Dear Sir or Madam:

I am one of the owners and serve as Power of Attorney on behalf of the other owners of the properties located at map numbers 11-9-1 and 11-9-2.

We have been in discussions with the John Vaughn and Vaughn Property Group , LLC for the purchase of these parcels. The terms have not been agreed upon, but we do authorize John Vaughn to speak with your office regarding the potential rezoning of the property.

Very truly yours,



Ruth C. Oliver



RECEIVED

BOS2022-12-21 p.58/442

OCT 03 2022

COMMONWEALTH OF VIRGINIA  
COUNTY OF FLUVANNA  
Application for Rezoning

Fluvanna County  
Planning Dept

**Owner of Record:** Ruth Oliver **Applicant of Record:** John Vaughn

Address: 3961 Pomeroy Dr. Winston-Salem NC 27105 Address: 44129 Eastgate View Drive Chertilly VA 20152

Phone: 336-767-6196 Fax: \_\_\_\_\_ Phone: 202-415-0221 Fax: \_\_\_\_\_

Email: \_\_\_\_\_ Email: JVaughn@VaughnPropertiesllc.com

**Representative:** \_\_\_\_\_

Address: \_\_\_\_\_

Phone: \_\_\_\_\_ Fax: \_\_\_\_\_

Email: \_\_\_\_\_

**Tax Map and Parcel(s)** 11-9-2

**Acreage** 40 **Current Zoning** A-1

**Location of Parcel:** \_\_\_\_\_

**Requested Zoning** I-1 **Proposed Use of Property** Flex Industrial

Note: If applicant is anyone other than the owner of record, written authorization by the owner designating the applicant as the authorized agent for all matters concerning the request shall be filed with this application.

If property is in an Agricultural Forestal District, or Conservation Easement, please list information here:

Is parcel in Land Use Valuation Program?  No  Yes

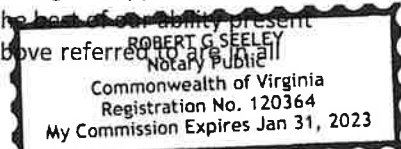
Deed Book and Page: \_\_\_\_\_

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By signing this application, the undersigned owner/applicant authorizes entry onto the property by County Employees, the Planning Commission, and the Board of Supervisors during the normal discharge of their duties in regard to this request.

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Date: 10/2/2022 Signature of Owner/Applicant: \_\_\_\_\_

Subscribed and sworn to before me this 2 day of OCT, 2022 Register # 120364

My commission expires: 1-31-23 Notary Public: \_\_\_\_\_

All plats must be folded prior to submission to the Planning Department for review. Rolled plats will not be accepted.

**Office Use Only**

Date Received: 10/3/22 Pre-Application Meeting: \_\_\_\_\_ PH Sign Deposit Received: 10/3/22 Application #: ZMP 22:05

\$1,000 fee paid: Check 1265 Mailing Costs: \$20.00 per Adjacent Property Owner after first 15, Certified. Paid: \_\_\_\_\_

Proffer or Master Plan Amendment: \$750.00 plus mailing costs. Paid: \_\_\_\_\_

Election District: Columbia Planning Area: Zions Crossroads Community

**Public Hearings**

Planning Commission	Board of Supervisors
Advertisement Dates: _____	Advertisement Dates: _____
APO Notification: _____	APO Notification: _____
Date of Hearing: _____	Date of Hearing: _____
Decision: _____	Decision: _____





COMMONWEALTH OF VIRGINIA  
COUNTY OF FLUVANNA  
Public Hearing Sign Deposit

RECEIVED

OCT 03 2022

Fluvanna County  
Planning Dept

Name: John Vaughn  
Address: 44129 Eastgate View Drive  
City: Charlottesville  
State: VA Zip Code: 20152

I hereby certify that the sign issued to me is my responsibility while in my possession. Incidents which cause damage, theft, or destruction of these signs will cause a partial or full forfeiture of this deposit.

[Signature]  
Applicant Signature

10/2/2022  
Date

\*Number of signs depends on number of roadways property adjoins.

Office Use Only	
Application #: BZA _____ : CPA _____ : SUP _____ : ZMP <u>22</u> : <u>05</u> ZTA _____ :	
\$90 deposit paid per sign* <u>Check 1268</u>	Approximate date to be returned:

RECEIVED

OCT 03 2022

Fluvanna County  
Planning Dept

**RUTH C. OLIVER**  
**3961 Pomeroy Drive**  
**Winston-Salem, North Carolina 27105**  
**(336) 767-6196**

June 6, 2022

To: Planning and Zoning Department Fluvanna County Virginia

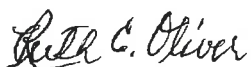
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Dear Sir or Madam:

I am one of the owners and serve as Power of Attorney on behalf of the other owners of the properties located at map numbers 11-9-1 and 11-9-2.

We have been in discussions with the John Vaughn and Vaughn Property Group , LLC for the purchase of these parcels. The terms have not been agreed upon, but we do authorize John Vaughn to speak with your office regarding the potential rezoning of the property.

Very truly yours,



Ruth C. Oliver





## Zion Crossroads Flex Industrial Distribution & Data Center Project Vaughn Property Group

RECEIVED

OCT 03 2022

Fluvanna County  
Planning Dept

### Property Information

Parcel: 11-9-2

Area: 39.92 Ac

Zone: A-1

Palmyra Magisterial District

Vaughn Property Group, LLC is the contract purchaser of the above-referenced Property and is serving as the applicant for the proposed rezoning application. This application requests a rezoning to establish a new, flex industrial center as described below.

The Property comprises approximately 40 acres and is currently zoned A-1 Agricultural General zoning district pursuant to the Fluvanna County Zoning Guidelines. The Property is located in the Palmyra Magisterial District, and within the Zion Crossroads Community Planning Areas (CPA) as defined in the Fluvanna County Comprehensive Plan. These areas are designated to receive higher densities of residential and commercial growth. In addition, the Zion Crossroads Community Planning Area is envisioned to provide Regional Employment and expand and diversify local tax revenue by encouraging higher intensity commercial development, encouraging businesses and retail that are locally-based, and providing additional opportunity to expand light industry development.

The property is located along Route 15 approximately 1.1 miles south of the intersection of US Route 15 and US Route 250. It has approximately 2,260 linear feet of frontage along US Route 15 and proposes to provide access to the property in the form of an entrance along Route 15. The proposed development will enhance existing transportation elements and will provide improvements which comprise of right and left turn lanes with tapers in accordance with VDOT standards. The property is also located in close proximity to Central Water System – Fluvanna County Public Utilities and has access to power.

The Applicant proposes to develop a flex industrial distribution/data center project which includes 3 buildings with approximately 200,000 square feet each for a total of 600,000 square feet. In addition to the Route 15 roadway improvements, the development will include internal circulation patterns, required setbacks and buffers, parking, loading and associated infrastructure, including a stormwater management pond. In order to achieve this vision, the Applicant proposes to rezone the property to Industrial General I-2.





**F. Appraisal Contingency.** This Contract  is contingent (addendum attached) **OR**  is not contingent on Appraisal. If this Contract is contingent on financing and/or Appraisal, Seller will provide Appraiser(s) reasonable access to Property for Appraisal purposes. If this Contract is not contingent on financing and/or Appraisal; Seller  will **OR**  will not provide Appraiser(s) reasonable access for Appraisal purposes.

If this Contract is not contingent on Appraisal, Buyer will proceed to Settlement without regard to Appraisal. Seller and Buyer authorize Broker to release Sales Price to Appraiser(s) who contacts them to obtain the information. Nothing in this subparagraph creates a financing contingency not otherwise agreed to by the Parties. Listing Brokerage and Cooperating Brokerage are hereby authorized to release the Sales Price to any Appraiser who contacts them to obtain the information.

- 4. DEPOSIT.** Buyer's deposit ("Deposit") in the amount of  \$ [REDACTED] check/bank-wired funds and/or  \$ \_\_\_\_\_ by note due and payable on \_\_\_\_\_ will be held in escrow by the following Escrow Agent:  Settlement Agent **OR**  Cooperating Broker **OR**  Other ATG Title- Fairfax. Buyer  has delivered the Deposit to Escrow Agent **OR**  will deliver the Deposit to Escrow Agent by 3 days after Date of Ratification. If Buyer fails to timely deliver Deposit to Escrow Agent as provided herein, Seller may at Seller's option Deliver to Buyer Notice to Void this Contract. Upon Delivery of Seller Notice to Void Contract, all respective rights and obligations of the Parties arising under this Contract will terminate. Buyer may cure Default by Delivering Deposit to Escrow Agent prior to Seller Delivery of Notice Voiding this Contract.

Deposit will be deposited by Escrow Agent into an escrow account in accordance with applicable state and federal law. This account may be interest bearing and all Parties waive any claim to interest resulting from Deposit. Deposit will be held in escrow until: (i) credited toward Sales Price at Settlement; (ii) all Parties have agreed in writing as to its disposition; (iii) a court of competent jurisdiction orders disbursement and all appeal periods have expired; or (iv) disposed of in any other manner authorized by law. Seller and Buyer agree that no Escrow Agent will have any liability to any party on account of disbursement of Deposit or on account of failure to disburse Deposit, except only in the event of Escrow Agent's gross negligence or willful misconduct. Seller and Buyer further agree that Escrow Agent will not be liable for the failure of any depository in which Deposit is placed and that Seller and Buyer each will indemnify, defend and save harmless Escrow Agent from any loss or expense arising out of the holding, disbursement or failure to disburse Deposit, except in the case of Escrow Agent's gross negligence or willful misconduct.

- 5. SETTLEMENT, POSSESSION.** Seller and Buyer will make full settlement in accordance with the terms of this Contract on, or with mutual consent before, 1/17/2023 ("Settlement Date") except as otherwise provided in this Contract. If Settlement Date falls on a Saturday, Sunday, or legal holiday, then Settlement will be on the prior business day.

**NOTICE TO BUYER REGARDING THE REAL ESTATE SETTLEMENT AGENTS ACT ("RESAA")** Choice of Settlement Agent: You have the right to select a settlement agent to handle the closing of this transaction. The settlement agent's role in closing your transaction involves the coordination of numerous administrative and clerical functions relating to the collection of documents and the collection and disbursement of funds required to carry out the terms of the contract between the parties. If part of the purchase price is financed, your lender will instruct the settlement agent as to the signing and recording of loan documents and the disbursement of loan proceeds. No settlement agent can provide legal advice to any party to the transaction except a settlement agent who is engaged in the private practice of law in



Virginia and who has been retained or engaged by a party to the transaction for the purpose of providing legal services to that party.

**Variation by agreement:** The provisions of the Real Estate Settlement Agents Act may not be varied by agreement, and rights conferred by this chapter may not be waived. The seller may not require the use of a particular settlement agent as a condition of the sale of the property.

**Escrow, closing and settlement service guidelines:** The Virginia State Bar issues guidelines to help settlement agents avoid and prevent the unauthorized practice of law in connection with furnishing escrow, settlement or closing services. As a party to a real estate transaction, you are entitled to receive a copy of these guidelines from your settlement agent, upon request, in accordance with the provisions of the Real Estate Settlement Agents Act.

Buyer designates ATG Title-Fairfax ("Settlement Agent").

Buyer agrees to contact Settlement Agent within ten (10) Days of Date of Ratification to schedule Settlement. Settlement Agent will order the title exam and survey if required. Pursuant to Virginia law, Settlement Agent is the sole agent responsible for conducting the Settlement as defined in Virginia Code §55.1-900, *et seq.* ("Settlement"). Delivery of the required funds and executed documents to the Settlement Agent will constitute sufficient tender of performance. Funds from this transaction at Settlement may be used to pay off any existing liens and encumbrances, including interest, as required by lender(s) or lienholders.

To facilitate Settlement Agent's preparation of various closing documents, including any Closing Disclosure, Buyer hereby authorizes Settlement Agent to send such Closing Disclosure to Buyer by electronic means and agrees to provide Settlement Agent Buyer's electronic mail address for that purpose only.

6. **DOWN PAYMENT.** The balance of the down payment will be paid on or before Settlement Date by certified or cashier's check or by bank-wired funds. An assignment of funds will not be used without prior written consent of Seller.
7. **BROKERAGE FEE, SETTLEMENT STATEMENTS.** Seller and Buyer authorize and direct the Settlement Agent to disburse to Listing Brokerage and/or Cooperating Brokerage from the settlement proceeds their respective portions of the brokerage fee payable as a result of this sale and closing under the Contract. Each Listing Brokerage and/or Cooperating Brokerage will deliver to Settlement Agent, prior to Settlement, a signed written statement setting forth the fee to which such brokerage is entitled and stating how such fee and any additional sales incentives are to be disbursed. Seller and Buyer authorize and direct Settlement Agent to provide to each of Seller, Buyer, Listing Brokerage and Cooperating Brokerage a copy of the unified settlement statement for the transaction.
8. **FEES, ADJUSTMENTS.** Seller will pay for Deed preparation, costs to release any existing encumbrances, Grantor's tax, as well as any Regional Congestion Relief Fee and Regional WMATA Capital Fee (applicable in Alexandria City, Arlington, Fairfax, Loudoun and Prince William Counties and all cities contained within). Buyer will pay for the title exam, survey, and recording charges for Deed and any purchase money trusts. Third-party fees charged to Buyer and/or Seller, including but not limited to, legal fees and Settlement Agent fees, will be reasonable and customary for the jurisdiction in which Property is located. All taxes, assessments, interest, rent escrow deposits, and other ownership fees, if any, will be adjusted as of Settlement Date.
9. **LAND USE ASSESSMENT/ROLLBACK TAXES.** Seller represents that the Property  is OR  is not currently enrolled in the Land Use Assessment Program. If, by the actions of the Seller,



Property is deemed unqualified for the Land Use Assessment Program, Seller will be liable for the rollback taxes.

If Buyer declines to continue Property in the program, or fails to renew or revalidate Property in the program after Settlement, within the time frame required by the local regulatory authority, Seller will not be liable for rollback taxes.

- 10. STUDY PERIOD CONTINGENCY.** This Contract is contingent for 130 days after Date of Ratification (“Study Period Deadline”) for Buyer to determine whether Property is suitable for Buyer’s intended use through feasibility, soil, utilities, percolation study(ies), or any other study(ies) or test(s) deemed necessary by Buyer (“Study Period”). Such study(ies) or test(s) will be pursued diligently and in good faith. If Buyer, in Buyer’s sole judgment, determines that Buyer’s intended use of Property is not permissible or practicable, Buyer will have the right to void this Contract, in which event Deposit will be returned to Buyer and the parties will have no further liability or obligations hereunder, except as set forth herein. In such event, Buyer  will **OR**  will not deliver to Seller all documents related to the test(s) and/or study(ies) conducted during the Study Period.

**If Buyer does not void the Contract by the Study Period Deadline, this Contract will remain in full force and effect with no Study Period Contingency.**

All engineering, surveying, topographic maps, site plans, special use permits, soil testing data, and any other technical information affecting Property in the possession of Seller  will be made available to Buyer within 7 days from Date of Ratification **OR**  will not be made available to Buyer.

- 11. ACCESS.** Buyer and Buyer’s agents, inspectors, and engineers will have the right to access Property at all reasonable times prior to Settlement for purposes of engineering, surveying, title or other work, so long as such studies do not result in a permanent change in the character or topography of Property. Access by easement must be acceptable to lender. Buyer will not interfere with Seller’s use of Property, and Buyer, at Buyer’s expense, will promptly restore Property to its prior condition upon completion of Buyer’s studies or work. Buyer will keep Property free and clear from all liens resulting from its work, studies, investigations or other activities performed pursuant to this Contract and will indemnify and hold Seller harmless against any loss or liability to person or property resulting from Buyer’s presence or activities on Property. This obligation will survive Settlement and transfer of title and possession to Property.
- 12. HAZARDOUS MATERIALS.** Seller hereby expressly represents and warrants to Buyer that during the period of Seller’s ownership of Property, Seller has not used and Seller had no actual knowledge of others using Property or any portion for landfill, dumping, or other disposal activities, or operation including storage of raw materials, products, or waste of hazardous nature, or for any other use which might give rise to the existence of hazardous materials as defined by but not limited to the Resource Conservation and Recovery Act, the Comprehensive Environmental Response, Compensation and Liability Act, or by any local ordinances on Property which could create liability for Buyer. Seller agrees to indemnify and hold Buyer harmless from and against any and all costs, expenses, and liabilities which may be incurred by Buyer (including, without limitation, court costs, reasonable attorney’s fees, and claims by any governmental agencies) as a result of any breach of the representations and warranties in this paragraph. Seller and Buyer will not hold Broker liable for any breach of this paragraph.



**13. RISK OF LOSS.** The risk of damage or loss to the Property by fire, act of God, or other casualty remains with Seller until the execution and delivery of the Deed to Buyer at Settlement. In the event of substantial loss or damage to Property before Settlement, Buyer will have the option of either (i) terminating this Contract and recovering Deposit, or (ii) affirming this Contract, in which event Seller will assign to Buyer all of Seller's rights under any policy or policies of insurance applicable to Property.

**14. TITLE.** Buyer will promptly order a title report, as well as any required or desired survey. Fee simple title to Property, and everything that conveys with it, will be sold free of liens except for any loans assumed by Buyer. Seller will convey title that is good, marketable and insurable with no additional risk premium to Buyer or non-standard exceptions. In case action is required to perfect the title, such action must be taken promptly by Seller at Seller's expense. Title may be subject to easements, covenants, conditions and restrictions of record, if any, as of Date of Ratification.

Seller will convey Property by general warranty deed with English covenants of title ("Deed"). The manner of taking title may have significant legal and tax consequences. Buyer is advised to seek the appropriate professional advice concerning the manner of taking title. Seller will sign such affidavits, lien waivers, tax certifications, and other documents as may be required by the lender, title insurance company, Settlement Agent, or government authority, and authorizes Settlement Agent to obtain pay-off or assumption information from any existing lenders. Unless otherwise agreed to in writing, Seller will pay any special assessments and will comply with all orders or notices of violations of any county or local authority, condominium unit owners' association, homeowners' or property owners' association or actions in any court on account thereof, against or affecting Property on Settlement Date. Broker is hereby expressly released from all liability for damages by reason of any defect in the title.

**15. DELIVERY.** This paragraph specifies the general delivery requirements under this Contract. For delivery of property owner's association documents see the VIRGINIA PROPERTY OWNERS' ASSOCIATION ACT paragraph of this Contract.

Delivery ("Delivery", "delivery", or "delivered") methods may include hand-carried, sent by professional courier service, by United States mail, or by facsimile or email transmission. The parties agree that Delivery will be deemed to have occurred: on the day delivered by hand, on the day delivered by a professional courier service (including overnight delivery service), or by United States mail, return receipt requested, or on the day sent by facsimile or email transmission, either of which produces a tangible record of the transmission.

Deliveries will be sent to the following:

A. Addressed to Seller by  United States mail, hand delivery or courier service **OR**  fax **OR**  email (check all that apply):

To Seller: \_\_\_\_\_

B. Addressed to Buyer by  United States mail, hand delivery or courier service **OR**  fax **OR**  email (check all that apply):

To Buyer: Jvaughn@vaughnpropertiesllc.com

No party to this Contract will refuse Delivery in order to delay or extend any deadline established in the Contract.

**16. VIRGINIA RESIDENTIAL PROPERTY DISCLOSURE ACT.** If Property is subject to the Virginia Residential Property Disclosure Act (§ 55.1-700 et seq. of the Code of Virginia), Seller is



required to deliver a disclosure statement prior to the acceptance of this Contract unless the transfer of Property is exempt. The law requires Seller, on a disclosure statement provided by the Real Estate Board, to state that Seller makes no representations or warranties concerning the physical condition of the Property and to sell the Property “as is,” except as otherwise provided in this Contract.

**17. VIRGINIA PROPERTY OWNERS’ ASSOCIATION ACT.** Seller represents that the Property  is OR  is not located within a development that is subject to the Virginia Property Owners’ Association Act (“POA Act” or “Act” solely in this Paragraph).

**A.** §55.1-1808(B) requires the following contract language:

Subject to the provisions of subsection A of §55.1-1814, an owner selling a lot will disclose in the contract that (i) the lot is located within a development that is subject to the Virginia Property Owners’ Association Act (§55.1-1800 et seq.); (ii) the Property Owners’ Association Act (§55.1-1800 et seq.) requires the seller to obtain from the property owners’ association an association disclosure packet and provide it to the purchaser; (iii) the purchaser may cancel the contract within three days, or up to seven days if extended by the ratified real estate contract, after receiving the association disclosure packet or being notified that the association disclosure packet will not be available; (iv) if the purchaser has received the association disclosure packet, the purchaser has a right to request an update of such disclosure packet in accordance with subsection H of §55.1-1810 or subsection D of §55.1-1811, as appropriate; and (v) the right to receive the association disclosure packet and the right to cancel the contract are waived conclusively if not exercised before settlement.

Pursuant to §55.1-1808 and for purposes of this Paragraph, “ratified real estate contract” includes any addenda to this Contract.

**B.** For delivery of the Packet or the Notice of non-availability of the Packet, Buyer prefers delivery at \_\_\_\_\_ if electronic or \_\_\_\_\_ if hard copy.

**17. IRS/FIRPTA – WITHHOLDING TAXES FOR FOREIGN SELLER.** Seller  is OR  is not a “Foreign Person,” as defined by the Foreign Investment in Real Property Tax Act (FIRPTA). If Seller is a Foreign Person, Buyer may be required to withhold and pay to the Internal Revenue Service (IRS) up to fifteen percent (15%) of the Sales Price on behalf of the Seller and file an IRS form which includes both Seller and Buyer tax identification numbers. The parties agree to cooperate with each other and Settlement Agent to effectuate the legal requirements. If Seller’s proceeds are not sufficient to cover the withholding obligations under FIRPTA, Seller may be required to pay at Settlement such additional certified funds necessary for the purpose of making such withholding payment.

**18. NOTICE OF POSSIBLE FILING OF MECHANICS’ LIEN.** Virginia law (§43-1 et seq.) permits persons who have performed labor or furnished materials for the construction, removal, repair or improvement of any building or structure to file a lien against the property. This lien may be filed at any time after the work is commenced or the material is furnished, but not later than the earlier of (a) 90 Days from the last day of the month in which the lienor last performed work or furnished materials or (b) 90 Days from the time the construction, removal, repair or improvement is terminated. AN EFFECTIVE LIEN FOR WORK PERFORMED PRIOR TO THE DATE OF SETTLEMENT MAY BE FILED AFTER SETTLEMENT. LEGAL COUNSEL SHOULD BE CONSULTED.



- 19. MEGAN'S LAW DISCLOSURE.** Buyer should exercise whatever due diligence Buyer deems necessary with respect to information on sexual offenders registered under Chapter 9 of Title 9.1 of the Code of Virginia. Such information may be obtained by contacting your local police department or the Department of State Police, Central Records Exchange at (804) 674-2000 or <http://sex-offender.vsp.virginia.gov/sor/>.
- 20. DEFAULT.** If Buyer fails to complete Settlement for any reason other than Default by Seller, Buyer will be in Default and, at the option of Seller, Deposit may be forfeited to Seller as liquidated damages and not as a penalty. In such event, Buyer will be relieved from further liability to Seller. If Seller does not elect to accept Deposit as liquidated damages, Deposit may not be the limit of Buyer's liability in the event of a Default. Buyer and Seller knowingly, freely and voluntarily waive any defense as to the validity of liquidated damages under this Contract, including Seller's option to elect liquidated damages or pursue actual damages, or that such liquidated damages are void as penalties or are not reasonably related to actual damages.
- If Seller fails to perform or comply with any of the terms and conditions of this Contract or fails to complete Settlement for any reason other than Default by Buyer, Seller will be in Default and Buyer will have the right to pursue all legal or equitable remedies, including specific performance and/or damages. If either Buyer or Seller is in Default, then in addition to all other damages, the defaulting party will immediately pay the costs incurred for title examination, Appraisal, survey and Broker's Fee in full.
- If either Seller or Buyer refuses to execute a release of Deposit ("Release") when requested to do so in writing and a court finds that such party should have executed the Release, the party who so refused to execute the Release will pay the expenses, including, without limitation, reasonable attorney's fees, incurred by the other party in the litigation.
- 21. ASSIGNABILITY.** This Contract may be assigned. In the event it is assigned, the original parties to the Contract remain obligated hereunder until Settlement.
- 22. DEFINITIONS.**
- A. "Date of Ratification" means the date of Delivery of the final acceptance in writing by Buyer and Seller, of all the terms of this Contract (not the date of expiration or removal of any contingencies).
  - B. "Appraisal" means a written appraised valuation of Property, conducted by a Virginia-licensed appraiser ("Appraiser").
  - C. "Day(s)" or "day(s)" means calendar day(s) unless otherwise specified in this Contract.
  - D. All reference to time of day will refer to the time of day in the Eastern Time Zone of the United States.
  - E. For the purpose of computing time periods, the first Day will be the Day following Delivery and the time period will end at 9:00 p.m. on the Day specified. If the Settlement Date falls on a Saturday, Sunday, or legal holiday, then the Settlement will be on the prior business day.
  - F. The masculine includes the feminine and the singular includes the plural.
  - G. "Legal Expenses" means attorney fees, court costs, and litigation expenses, if any, including, but not limited to, expert witness fees and court reporter fees.
  - H. Notice ("Notice", "notice", or "notify") means a unilateral communication from one party to another. All Notices required under this Contract will be in writing and will be effective as of Delivery. For the purposes of computing time periods, the first Day will be the Day following



Delivery and the time period will end at 9:00 p.m. on the Day specified. Written acknowledgment of receipt of Notice is a courtesy but is not a requirement.

- I. "Buyer" and "Purchaser" may be used interchangeably in this Contract and any accompanying addenda or notices.
- J. "Seller Subsidy" is a payment from Seller towards Buyer's charges (including but not limited to loan origination fees, discount points, buy down or subsidy fees, prepaids or other charges) as allowed by lender(s), if any. It is Buyer's responsibility to confirm with any lender(s) that the entire credit provided herein may be utilized. If lender(s) prohibits Seller from the payment of any portion of this credit, then said credit will be reduced to the amount allowed by lender(s).

**23. VOID CONTRACT.** If this Contract becomes void and of no further force and effect, without Default by either party, both parties will immediately execute a release directing that the Deposit, if any, be refunded in full to Buyer according to the terms of the DEPOSIT paragraph.

**24. TIME IS OF THE ESSENCE AS TO ALL TERMS OF THIS AGREEMENT.**

**25. REAL ESTATE LICENSED PARTIES.** Broker may from time to time engage in general insurance, title insurance, mortgage loan, real estate settlement, home warranty and other real estate-related businesses and services, from which they may receive compensation during the course of this transaction, in addition to real estate brokerage fees. The parties acknowledge that Broker is retained for their real estate brokerage expertise, and neither has been retained as an attorney, tax advisor, appraiser, title advisor, home inspector, engineer, surveyor, or other professional service provider. The parties acknowledge that John Vaughn is an  active or  inactive licensed real estate agent in  VA and  Other \_\_\_\_\_ and is either the  Buyer  Seller or  is related to one of the parties in this transaction.

**26. ENTIRE AGREEMENT.** This Contract will be binding upon the Parties and each of their respective heirs, executors, administrators, successors, and permitted assigns. The provisions not satisfied at Settlement will survive the delivery of the deed and will not be merged therein. This Contract, unless amended in writing, contains the final and entire agreement of the Parties and the Parties will not be bound by any terms, conditions, oral statements, warranties or representations not herein contained. The interpretation of this Contract will be governed by the laws of the Commonwealth of Virginia. This Contract may be signed in one or more counterparts, each of which is deemed to be an original, and all of which together constitute one and the same instrument. Documents obtained via facsimile machines will also be considered as originals. Typewritten or handwritten provisions included in this Contract will control all pre-printed provisions in conflict.

**27. ADDITIONS** The following forms, if ratified and attached, are made a part of this Contract. (This list is not all inclusive of addenda that may need to be attached).

- Yes       No      Contingencies/Clauses Addendum
- Yes       No      Financing Contingency Addendum \_\_\_\_\_
- Yes       No      Appraisal Contingency All Cash
- Yes       No      Other (specify): \_\_\_\_\_

<b>Date of Ratification (see DEFINITIONS)</b>
_____

**SELLER:**

8/19/2022 / Ruth Oliver  
Date Signature

\_\_\_\_\_/\_\_\_\_\_  
Date Signature

\_\_\_\_\_/\_\_\_\_\_  
Date Signature

\_\_\_\_\_/\_\_\_\_\_  
Date Signature

**BUYER:**

8/17/2022/ / John Vaughn  
Date Signature

\_\_\_\_\_/\_\_\_\_\_  
Date Signature

\_\_\_\_\_/\_\_\_\_\_  
Date Signature

\_\_\_\_\_/\_\_\_\_\_  
Date Signature

\*\*\*\*\*

**For information purposes only:**

Listing Brokerage's Name and Address:

Commonwealth Realty

Brokerage Phone #: \_\_\_\_\_

Bright MLS Broker Code: \_\_\_\_\_

VA Firm License #: \_\_\_\_\_

Agent Name: Norman K Brooks

Agent Email: \_\_\_\_\_

Agent Phone #: \_\_\_\_\_

MLS Agent ID # \_\_\_\_\_

VA Agent License #: \_\_\_\_\_

Team Leader Name: \_\_\_\_\_

Cooperating Brokerage's Name and Address:

Vaughn Property Group, LLC.

PO BOX 221252, Chantilly, VA 20153

Brokerage Phone #: (202) 615-0221

Bright MLS Broker Code: VAUGP1

VA Firm License #: \_\_\_\_\_

Agent Name: JOHN VAUGHN

Agent Email: jvaughn@vaughnpropertiesllc.com

Agent Phone #: \_\_\_\_\_

MLS Agent ID # 3055837

VA Agent License #: \_\_\_\_\_

Team Leader Name: \_\_\_\_\_

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**ADDENDUM - SALE**

This Addendum is made on 8/17/2022, to a sales contract ("Contract") offered on 8/11/2022, between Vaughn Property Group LLC, and/or assigns ("Buyer") and Ruth Oliver, POA ("Seller") for the purchase and sale of Property: 11-9-1, 11-9-2 Fluvanna County, Virginia

The parties agree that this Contract is modified as follows:

Fluvanna Properties 11-9-1 & 11-9-2  
 Buyer will make an initial [redacted] (per property) emd upon contract ratification. Of which [redacted] (per property) will be non-refundable at the time of contract ratification.  
 Buyer retains right to extend study period 30 days in the event of delays from the county government during the rezoning process.  
 Buyer will provide additional [redacted] (per property) deposit within 48 hours of extension approval from sellers if an extension is needed. Of which [redacted] (per property) will be non-refundable within 48 hours from the time of extension approval.  
 Contract is not contingent on buyer financing or appraisal

This Addendum shall not alter, modify, or change in any other respect this Contract, and except as modified herein, all of the terms and provisions of this Contract are expressly ratified and confirmed and shall remain in full force and effect.

**SELLER:**

8/19/2022 / Ruth Oliver  
 Date Signature

\_\_\_\_\_/\_\_\_\_\_  
 Date Signature

\_\_\_\_\_/\_\_\_\_\_  
 Date Signature

\_\_\_\_\_/\_\_\_\_\_  
 Date Signature

**BUYER:**

8/17/2022 / John Vaughn  
 Date Signature

\_\_\_\_\_/\_\_\_\_\_  
 Date Signature

\_\_\_\_\_/\_\_\_\_\_  
 Date Signature

\_\_\_\_\_/\_\_\_\_\_  
 Date Signature



## Statement of Proffers

Pursuant to Section 15.2-2296 of the Code of Virginia and Section 22-17-9 of the Fluvanna County Zoning Ordinance, John Vaughn, does hereby voluntarily proffer, as the agent for the contract purchaser of the property (the "Property") respectively, which is subject of this conditional rezoning request, that the development of the property shall be in strict accordance with the following conditions set forth in this submission:

We present this statement of proffers for Tax Map 11 Section 9 Parcel 2:

### 1. Conceptual Rezoning Exhibit:

An Illustrative Exhibit is attached as Exhibit B. This exhibit is conceptual in nature and is shown in consideration of the rezoning request ZMP 22:05. The final site plan shall establish the ultimate site layout and shall provide for the safe and convenient vehicular circulation within the site.

### 2. Screening

The property shall be screened from view in substantial conformance with the Illustrative Exhibit, submitted December 7, 2022 as prepared by Bowman, along with the requirements of Section 22-24-7 of the Fluvanna Zoning Ordinance. The developer will maintain a sixty (60) foot vegetative buffer along the shared property boundaries.

### 3. Construction Entrance

The VDOT approved construction entrance(s) for the property, including primary ingress and egress for any logging operations, shall be established from Route 15. The developer shall notify VDOT and Fluvanna County prior to commencing any construction or logging activity.

### 4. Excluded Uses:

The following permitted by right land uses shall be excluded from the Property under I-1 Zoning Section 22-11-2.1:

# Bowman

Commercial Uses: Flea Markets, Self-storage facilities, Car washes, Shooting ranges indoor.

Industrial Uses: Solid waste collection facilities.

Miscellaneous Uses: Wood storage, temporary

I hereby acknowledge as the Property Developer that the Conditional Rezoning of the Property gives rise to the need for these conditions and that these conditions are reasonable.

 Owner  
VAUGHN PROPERTY GROUP, LLC

12/8/2022  
Date

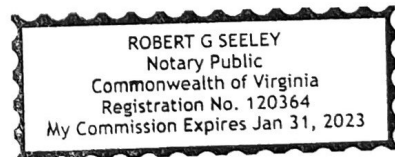
COMMOWEALTH OF VIRGINIA  
CITY/COUNTY FAIRFAX

I ROBERT G Seeley, a Notary for the State of Virginia

Do verify that the foregoing instrument was signed before me this the 8 day of Dec, 2022

My commission expires: 1-31-23

  
Notary Public



## Statement of Proffers

Pursuant to Section 15.2-2296 of the Code of Virginia and Section 22-17-9 of the Fluvanna County Zoning Ordinance, John Vaughn, does hereby voluntarily proffer, as the agent for the contract purchaser of the property (the "Property") respectively, which is subject of this conditional rezoning request, that the development of the property shall be in strict accordance with the following conditions set forth in this submission:

We present this statement of proffers for Tax Map 11 Section 9 Parcel 1:

### 1. Conceptual Rezoning Exhibit:

An Illustrative Exhibit is attached as Exhibit A. This exhibit is conceptual in nature and is shown in consideration of the rezoning request ZMP 22:04. The final site plan shall establish the ultimate site layout and shall provide for the safe and convenient vehicular circulation within the site.

### 2. Screening

The property shall be screened from view in substantial conformance with the Illustrative Exhibit, submitted December 7, 2022 as prepared by Bowman, along with the requirements of Section 22-24-7 of the Fluvanna Zoning Ordinance. The developer will maintain a forty (40) foot vegetative buffer along the shared property boundaries.

### 3. Construction Entrance

The VDOT approved construction entrance(s) for the property, including primary ingress and egress for any logging operations, shall be established from Route 617. The developer shall notify VDOT and Fluvanna County prior to commencing any construction or logging activity.

### 4. Excluded Uses:

The following permitted by right land uses shall be excluded from the Property under I-1 Zoning Section 22-11-2.1:

# Bowman

Commercial Uses: Flea Markets, Self-storage facilities, Car washes, Shooting ranges indoor.

Industrial Uses: Solid waste collection facilities.

Miscellaneous Uses: Wood storage, temporary

I hereby acknowledge as the Property Developer that the Conditional Rezoning of the Property gives rise to the need for these conditions and that these conditions are reasonable.

 , Owner  
VAUGHN PROPERTY GROUP, LLC

12/8/2022  
Date

COMMOWEALTH OF VIRGINIA

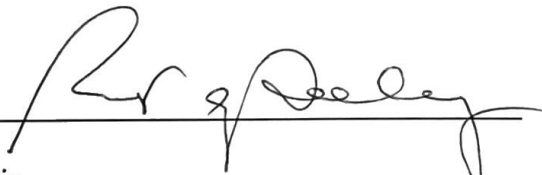
CITY/COUNTY

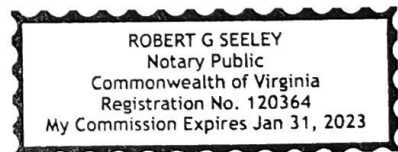
I ROBERT Seeley, a Notary for the State of Virginia

Do verify that the foregoing instrument was signed before me this the 8 day of

DEC, 2022

My commission expires: 1-31-23

  
Notary Public





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# COUNTY OF FLUVANNA

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*"Responsive & Responsible Government"*

BOS2022-12-21 p.76/442  
132 Main Street  
P.O. Box 540  
Palmyra, VA 22963  
(434) 591-1910  
Fax (434) 591-1911  
[www.fluvannacounty.org](http://www.fluvannacounty.org)

## MEMORANDUM

**Date:** December 14, 2022  
**From:** Valencia Porter  
**To:** Douglas Miles  
**Subject:** APO Memo Complete

Please be advised the attached letter went out to the attached list of Adjacent Property Owners for the December 21, 2022 Board of Supervisors meeting.





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# COUNTY OF FLUVANNA

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*"Responsive & Responsible Government"*

BOS2022-12-21 p.77/442  
132 Main Street  
P.O. Box 540  
Palmyra, VA 22963  
(434) 591-1910  
Fax (434) 591-1911  
[www.fluvannacounty.org](http://www.fluvannacounty.org)

## PUBLIC HEARING NOTICE

**December 12, 2022**

### **ZMP 22:04 & ZMP 22:05 Vaughn Property Group LLC / Tax Map 11 Section 9 Parcels 1 and 2**

This is to notify you that the Fluvanna County Board of Supervisors will hold public hearings on:

**Meeting:** Board of Supervisors Regular Meeting  
**Date:** **Wednesday, December 21, 2022 at 7:00 pm**  
**Location:** Carysbrook Performing Arts Center  
8880 James Madison Highway Fork Union, VA 23055

**ZMP 22:04 Vaughn Property Group, LLC** – A Conditional Rezoning from the A-1, Agricultural, General to the I-1, Industrial, Limited District on 40 +/- acres of Tax Map 11 Section 9 Parcel 1. The subject property is located along the west line of Route 15, approximately one mile +/- south of the intersection of US Route 15 and US Route 250 and is located in the Zion Crossroads Community Planning Area and the Columbia Election District.

**ZMP 22:05 Vaughn Property Group, LLC** – A Conditional Rezoning from the A-1, Agricultural, General to the I-1, Industrial, Limited District on 40 +/- acres of Tax Map 11 Section 9 Parcel 2. The subject property is located along the east line of Route 15, approximately one mile +/- south of the intersection of US Route 15 and US Route 250 and is located in the Zion Crossroads Community Planning Area and the Columbia Election District.

Please be advised that you can attend the meeting in person, join the meeting via Zoom or by a phone call where you will have an opportunity to provide any Public comments. Instructions for participation in the Public Hearings will be available on the County's website along with the Meeting Agenda and Staff Reports.

You can contact the Fluvanna County Planning & Community Development Department, 8:00 am – 5:00 pm, Monday through Friday. If you have any questions regarding these applications or the scheduled public hearings, then please contact me at [dmiles@fluvannacounty.org](mailto:dmiles@fluvannacounty.org) or call me at 434.591.1910 with questions. We have provided the two (2) proposed conceptual layout plans.

Sincerely,

*Douglas Miles*

Douglas Miles, AICP, CZA  
Community Development Director











**ZION X-ROAD**  
 FLUVANNA COUNTY  
 CONCEPTUAL LAYOUT

Date: 12-5-2022



0 100 200 400 Feet







**ZION X-ROAD I**  
 FLUVANNA COUNTY  
 CONCEPTUAL LAYOUT

Date: 12-5-2022



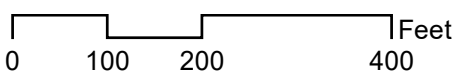




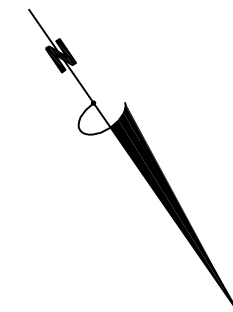
# ZION X-ROAD II

FLUVANNA COUNTY  
CONCEPTUAL LAYOUT

Date: 12-5-2022







PLAN STATUS	
DATE	DESCRIPTION
GB	GB
DESIGN	DRAWN
SCALE:	H: 1" = 50'
JOB NO.:	130184-01-001
DATE:	11/04/2022
FILE NO.:	

PROJECT NUMBER

## ZION CROSSROADS WATER AND SEWER EXTENSION CONCEPT LAYOUT

COLUMBIA ELECTION DISTRICT      FLUVANNA COUNTY, VIRGINIA

Bowman Consulting Group Ltd  
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 Leesburg, VA 20175  
 Phone: (703) 443-2400  
 Fax: (703) 443-2425  
 www.bowman.com  
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MEMORANDUM

TO: JOHN VAUGHN

FROM: JEANIE ALEXANDER, P.E.

ORGANIZATION: VAUGHN PROPERTY GROUP, LLC

DATE: NOVEMBER 2, 2022

PHONE NUMBER: 202.615.0221

SENDER'S REFERENCE NUMBER:

RE: ZION CROSSROADS I: ZMP 22-04

YOUR REFERENCE NUMBER:

URGENT     FOR YOUR USE     PLEASE COMMENT     PLEASE REPLY     PLEASE RECYCLE

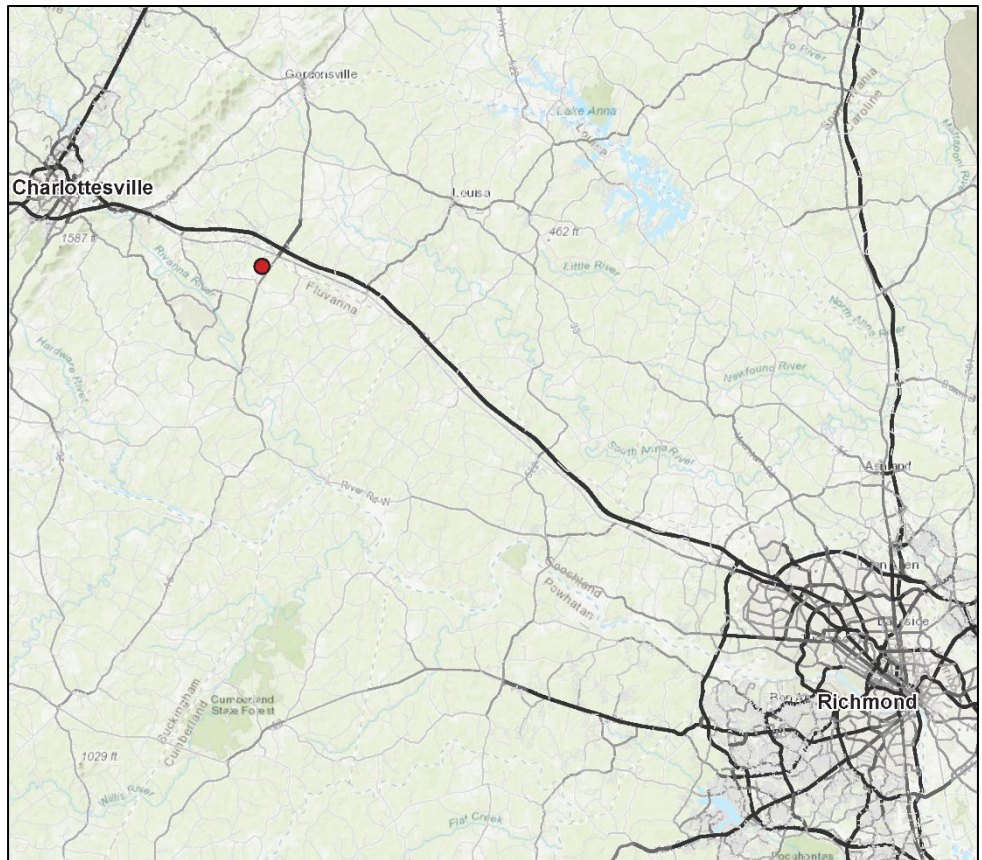
Introduction and Background

A trip generation study was requested by Fluvanna County and VDOT staff to understand the potential traffic impacts of the Zion Crossroads I industrial development rezoning. The project is located on the west side of Route 15 approximately 1.3 miles south of Route 250 (Richmond Road). **Figure 1** illustrates the project location within the regional context and **Figure 2** within the local context.

The project includes 591,600 square feet of flex industrial space. The primary access is proposed on Route 15 and a secondary emergency access is proposed on Little Creek Road. **Figure 3** illustrates the conceptual plan for the site created by Bowman Engineering.

Immediately opposite the site, on the east side of Route 15, an identical 591,600 square-foot flex industrial space is proposed, Zion Crossroads II. This memo focuses on the Zion Crossroads I site. However, the turn lane warrant analyses include the traffic to be generated by Zion Crossroads I and II sites.

Figure 1: Project Location within Regional Context



This memo summarizes the trip generation and turn lane warrant analyses for the Zion Crossroads I site.



Figure 2: Project Location within Local Context

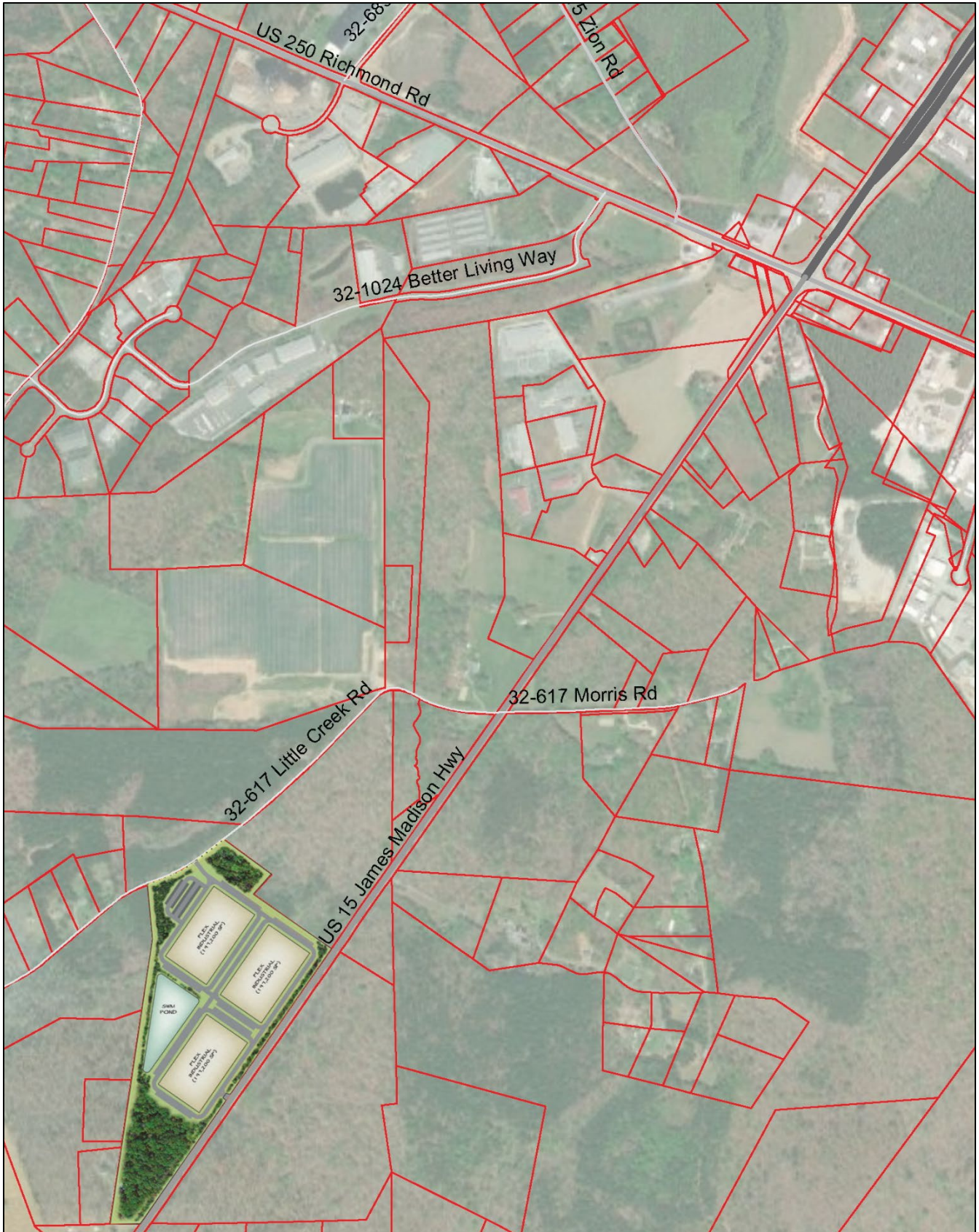
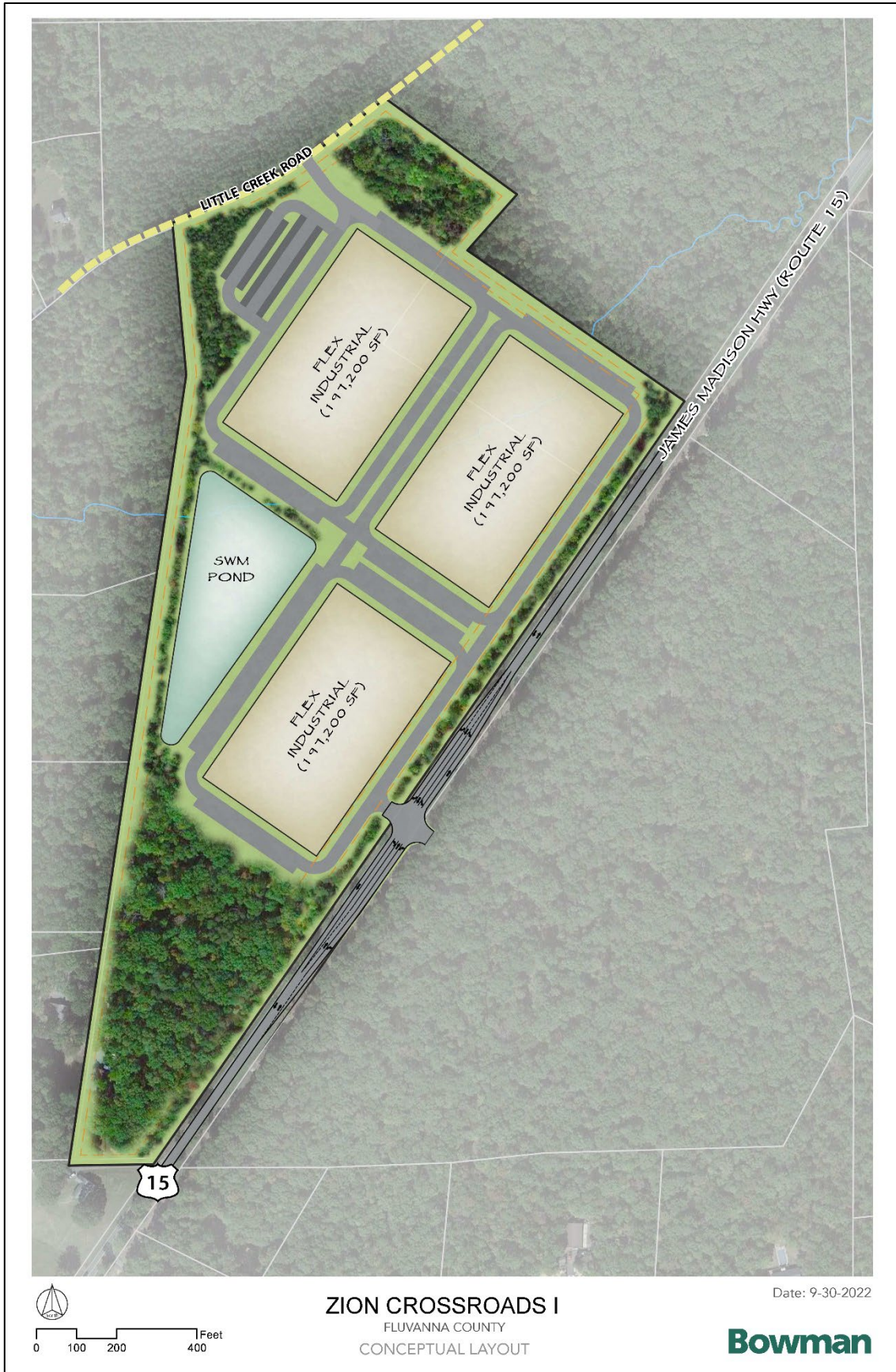




Figure 3: Conceptual Site Plan



### Trip Generation

The proposed site includes 591,600 square feet of flex industrial space. The *ITE Trip Generation Manual 11<sup>th</sup> Edition* was used to estimate the trips generated by the proposed development. **Table 1** summarizes the land use description, ITE land use code, size, and anticipated trips for the project.

**Table 1: Site Trip Generation**

use	LU code	unit	qty	daily	AM			PM		
					in	out	total	in	out	total
Light Industrial	110	sf	591,600	2,881	385	53	438	54	331	385

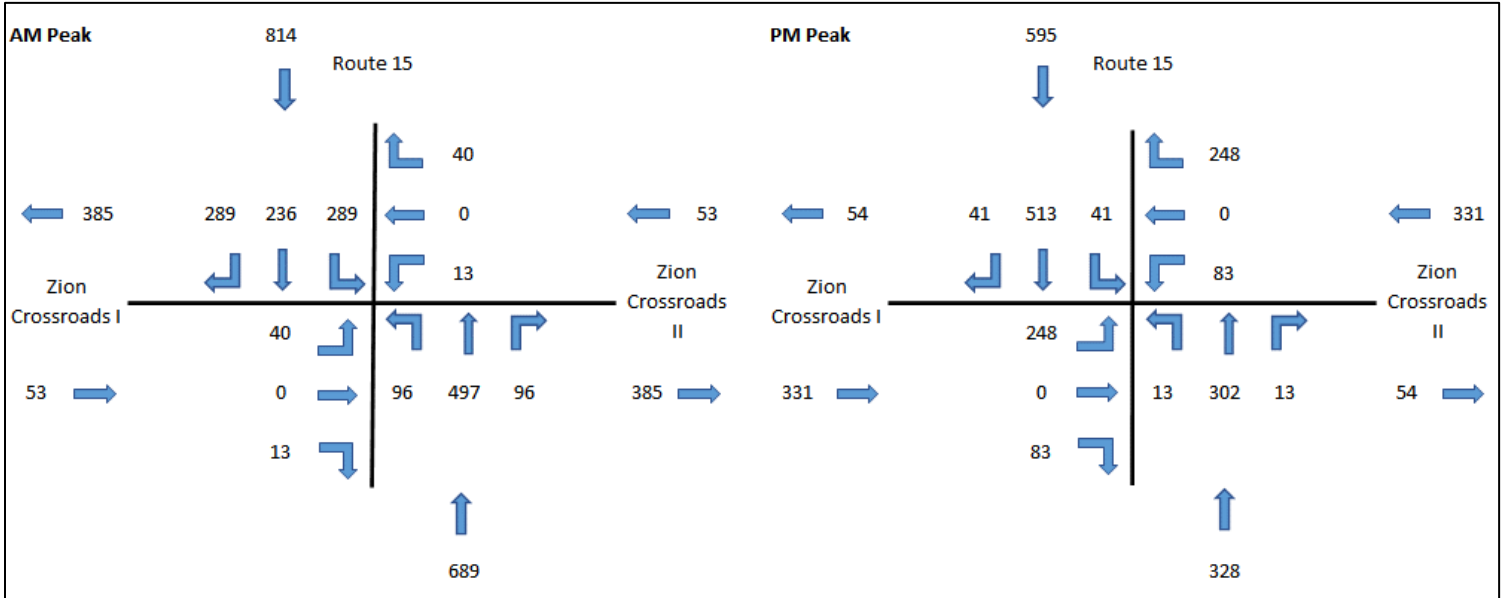
As indicated in Table 1, the development is expected to generate 2,881 daily trips, 438 morning peak hour trips, and 385 afternoon peak hour trips.

### Turn Lane Warrant Analysis

A turn lane warrant analysis per the *VDOT Roadway Design Manual* was performed at the primary site entrance on Route 15. Turn lanes were not considered for the Little Creek Road entrance as this is to be used for emergencies. The traffic volumes used as the basis of the turn lane warrant analyses are shown in **Figure 4** and were based on the following assumptions:

- Trip generation shown in Table 1.
- 75% of the site traffic is oriented to/from the north.
- Site traffic consists of 80% trucks during the AM peak and 70% trucks during the PM peak. These percentages are based on the Walmart Distribution Center volumes from the *Zion Crossroads Small Area Study*. The Route 15 and Walmart Distribution Center intersection count sheets and summaries are included in **Attachment A**.
- Recommended turn lane truck adjustments are from the *VDOT Roadway Design Manual* Appendix F, Page F-71, Table 3-2.
- Route 15 through traffic volumes are based on the Starlite Park peak hour traffic volumes in the *Zion Crossroads Small Area Study*. These volumes are from 2019 but are greater than the most recent VDOT counts (2021) for Route 15 in this area. The Route 15 and Starlit Park intersection count sheets and summaries are included in **Attachment B**.
- Zion Crossroads II site is fully developed.

Figure 4: Turn Lane Warrant Traffic Volumes



The results of the turn lane warrant analysis are shown in **Table 2** and the warrant forms are included in **Attachment C**.

Table 2: Site Trip Generation

Approach and Movement	Turn Lanes Warranted		Recommendation
	AM	PM	
Northbound Left Turn	300-foot lane	300-foot lane	300-foot turn lane with 200-foot taper
Southbound Right Turn	turn lane and taper	turn lane and taper	100-foot turn lane with 200-foot taper

As shown in Table 2, with full build out of the site, both a right turn lane and left turn lane are warranted at the Route 15 site entrance.

### Findings and Recommendations

Based on the analyses summarized in this memorandum, the principal findings are:

- The Zion Crossroads I site is expected to generate 2,881 daily trips, 438 morning peak hour trips, and 385 afternoon peak hour trips.
- With full build out of the Zion Crossroads I and II sites, a 300-foot northbound left turn lane with a 200-foot taper will be warranted and a 100-foot southbound right turn lane with a 200-foot taper will be warranted.

### End of Memorandum

### Attachments

- A: Walmart Distribution Center Traffic Volumes
- B: Starlite Park Traffic Volumes

- C: Turn Lane Warrant Forms

# Attachments

# Attachment A

## Walmart Distribution Center Traffic Volumes





Walmart Distribution Center Truck Percentages from Zion Crossroads Small Area Study

Vehicle Type	AM Truck Peak Hour 7:45-8:45				
	SB Left	WB Right	WB Left	NB Right	Total Enter/Exit
Trucks	8	2	26	33	69
Total Vehicles	10	3	29	42	84
	80%	67%	90%	79%	<b>82%</b>

Vehicle Type	PM Truck Peak Hour 4:15-5:15				
	SB Left	WB Right	WB Left	NB Right	Total Enter/Exit
Trucks	3	5	16	16	40
Total Vehicles	3	8	25	23	59
	100%	63%	64%	70%	<b>68%</b>

Vehicle Type	AM Combined Peak Hour 7-8				
	SB Left	WB Right	WB Left	NB Right	Total Enter/Exit
Trucks	6	3	26	26	61
Total Vehicles	7	3	30	39	79
	86%	100%	87%	67%	<b>77%</b>

Vehicle Type	PM Combined Peak Hour 4:45-5:45				
	SB Left	WB Right	WB Left	NB Right	Total Enter/Exit
Trucks	3	2	16	16	37
Total Vehicles	3	7	24	20	54
	100%	29%	67%	80%	<b>69%</b>

Vehicle Type	AM Car Peak Period 6-9				
	SB Left	WB Right	WB Left	NB Right	Total Enter/Exit
Trucks	13	6	68	81	168
Total Vehicles	18	9	79	107	213
	72%	67%	86%	76%	<b>79%</b>

Vehicle Type	PM Car Peak Period 4-7				
	SB Left	WB Right	WB Left	NB Right	Total Enter/Exit
Trucks	8	8	45	54	115
Total Vehicles	11	16	71	74	172
	73%	50%	63%	73%	<b>67%</b>

Study assumes 80% trucks in AM peak

Study assumes 70% trucks in PM peak



**Peggy Malone & Associates**  
(888) 247-8602

BOS2022-12-21 p.95/442

File Name : 3-Rt 15 and Liberty Trail\_Walmart AM  
Site Code :  
Start Date : 10/3/2019  
Page No : 1

**Groups Printed- Car**

Start Time	Route 15 Southbound				Liberty Trail/Walmart Westbound				Route 15 Northbound				Int. Total
	Thru	Left	Peds	App. Total	Right	Left	Peds	App. Total	Right	Thru	Peds	App. Total	
06:00 AM	61	1	0	62	0	0	1	1	1	27	0	28	91
06:15 AM	75	0	0	75	0	0	0	0	1	50	0	51	126
06:30 AM	87	1	0	88	1	1	0	2	3	62	0	65	155
06:45 AM	112	1	0	113	0	0	0	0	2	58	0	60	173
<b>Total</b>	<b>335</b>	<b>3</b>	<b>0</b>	<b>338</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>3</b>	<b>7</b>	<b>197</b>	<b>0</b>	<b>204</b>	<b>545</b>
07:00 AM	113	0	0	113	0	2	0	2	5	78	0	83	198
07:15 AM	142	1	0	143	0	2	0	2	1	60	0	61	206
07:30 AM	144	0	0	144	0	0	0	0	3	78	0	81	225
07:45 AM	126	0	0	126	0	0	0	0	4	75	0	79	205
<b>Total</b>	<b>525</b>	<b>1</b>	<b>0</b>	<b>526</b>	<b>0</b>	<b>4</b>	<b>0</b>	<b>4</b>	<b>13</b>	<b>291</b>	<b>0</b>	<b>304</b>	<b>834</b>
08:00 AM	96	0	0	96	1	1	0	2	1	70	0	71	169
08:15 AM	110	1	0	111	0	1	0	1	2	81	0	83	195
08:30 AM	91	0	0	91	0	1	0	1	2	60	0	62	154
08:45 AM	73	0	0	73	1	3	0	4	1	48	0	49	126
<b>Total</b>	<b>370</b>	<b>1</b>	<b>0</b>	<b>371</b>	<b>2</b>	<b>6</b>	<b>0</b>	<b>8</b>	<b>6</b>	<b>259</b>	<b>0</b>	<b>265</b>	<b>644</b>
<b>Grand Total</b>	<b>1230</b>	<b>5</b>	<b>0</b>	<b>1235</b>	<b>3</b>	<b>11</b>	<b>1</b>	<b>15</b>	<b>26</b>	<b>747</b>	<b>0</b>	<b>773</b>	<b>2023</b>
Apprch %	99.6	0.4	0		20	73.3	6.7		3.4	96.6	0		
Total %	60.8	0.2	0	61	0.1	0.5	0	0.7	1.3	36.9	0	38.2	

Start Time	Route 15 Southbound			Liberty Trail/Walmart Westbound			Route 15 Northbound			Int. Total
	Thru	Left	App. Total	Right	Left	App. Total	Right	Thru	App. Total	
07:00 AM	113	0	113	0	2	2	5	78	83	198
07:15 AM	142	1	143	0	2	2	1	60	61	206
07:30 AM	<b>144</b>	0	<b>144</b>	0	0	0	3	78	81	<b>225</b>
07:45 AM	126	0	126	0	0	0	4	75	79	205
<b>Total Volume</b>	<b>525</b>	<b>1</b>	<b>526</b>	<b>0</b>	<b>4</b>	<b>4</b>	<b>13</b>	<b>291</b>	<b>304</b>	<b>834</b>
% App. Total	99.8	0.2		0	100		4.3	95.7		
PHF	.911	.250	.913	.000	.500	.500	.650	.933	.916	.927

Peak Hour Analysis From 06:00 AM to 08:45 AM - Peak 1 of 1

Peak Hour for Entire Intersection Begins at 07:00 AM

File Name : 3-Rt 15 and Liberty Trail\_Walmart AM  
 Site Code :  
 Start Date : 10/3/2019  
 Page No : 1

**Groups Printed- Truck**

Start Time	Route 15 Southbound				Liberty Trail/Walmart Westbound				Route 15 Northbound				Int. Total
	Thru	Left	Peds	App. Total	Right	Left	Peds	App. Total	Right	Thru	Peds	App. Total	
06:00 AM	2	1	0	3	1	3	0	4	7	6	0	13	20
06:15 AM	3	1	0	4	0	8	0	8	6	6	0	12	24
06:30 AM	2	0	0	2	0	4	0	4	6	8	0	14	20
06:45 AM	2	0	0	2	2	4	0	6	10	9	0	19	27
<b>Total</b>	<b>9</b>	<b>2</b>	<b>0</b>	<b>11</b>	<b>3</b>	<b>19</b>	<b>0</b>	<b>22</b>	<b>29</b>	<b>29</b>	<b>0</b>	<b>58</b>	<b>91</b>
07:00 AM	4	1	0	5	1	4	0	5	6	8	0	14	24
07:15 AM	4	0	0	4	0	3	0	3	6	12	0	18	25
07:30 AM	7	1	0	8	0	11	0	11	2	3	0	5	24
07:45 AM	11	4	0	15	2	8	0	10	12	9	0	21	46
<b>Total</b>	<b>26</b>	<b>6</b>	<b>0</b>	<b>32</b>	<b>3</b>	<b>26</b>	<b>0</b>	<b>29</b>	<b>26</b>	<b>32</b>	<b>0</b>	<b>58</b>	<b>119</b>
08:00 AM	10	1	0	11	0	7	0	7	8	14	0	22	40
08:15 AM	11	3	0	14	0	6	0	6	5	11	0	16	36
08:30 AM	12	0	0	12	0	5	0	5	8	6	0	14	31
08:45 AM	9	1	0	10	0	5	0	5	5	9	0	14	29
<b>Total</b>	<b>42</b>	<b>5</b>	<b>0</b>	<b>47</b>	<b>0</b>	<b>23</b>	<b>0</b>	<b>23</b>	<b>26</b>	<b>40</b>	<b>0</b>	<b>66</b>	<b>136</b>
<b>Grand Total</b>	<b>77</b>	<b>13</b>	<b>0</b>	<b>90</b>	<b>6</b>	<b>68</b>	<b>0</b>	<b>74</b>	<b>81</b>	<b>101</b>	<b>0</b>	<b>182</b>	<b>346</b>
Apprch %	85.6	14.4	0		8.1	91.9	0		44.5	55.5	0		
Total %	22.3	3.8	0	26	1.7	19.7	0	21.4	23.4	29.2	0	52.6	

Start Time	Route 15 Southbound			Liberty Trail/Walmart Westbound			Route 15 Northbound			Int. Total
	Thru	Left	App. Total	Right	Left	App. Total	Right	Thru	App. Total	
07:45 AM	11	4	15	2	8	10	12	9	21	46
08:00 AM	10	1	11	0	7	7	8	14	22	40
08:15 AM	11	3	14	0	6	6	5	11	16	36
08:30 AM	12	0	12	0	5	5	8	6	14	31
Total Volume	44	8	52	2	26	28	33	40	73	153
% App. Total	84.6	15.4		7.1	92.9		45.2	54.8		
PHF	.917	.500	.867	.250	.813	.700	.688	.714	.830	.832

Peak Hour Analysis From 06:00 AM to 08:45 AM - Peak 1 of 1  
 Peak Hour for Entire Intersection Begins at 07:45 AM

**Peggy Malone & Associates**  
(888) 247-8602

BOS2022-12-21 p.97/442

File Name : 3-Rt 15 and Liberty Trail\_Walmart AM  
Site Code :  
Start Date : 10/3/2019  
Page No : 1

**Groups Printed- Combined**

Start Time	Route 15 Southbound				Liberty Trail/Walmart Westbound				Route 15 Northbound				Int. Total
	Thru	Left	Peds	App. Total	Right	Left	Peds	App. Total	Right	Thru	Peds	App. Total	
06:00 AM	63	2	0	65	1	3	1	5	8	33	0	41	111
06:15 AM	78	1	0	79	0	8	0	8	7	56	0	63	150
06:30 AM	89	1	0	90	1	5	0	6	9	70	0	79	175
06:45 AM	114	1	0	115	2	4	0	6	12	67	0	79	200
<b>Total</b>	<b>344</b>	<b>5</b>	<b>0</b>	<b>349</b>	<b>4</b>	<b>20</b>	<b>1</b>	<b>25</b>	<b>36</b>	<b>226</b>	<b>0</b>	<b>262</b>	<b>636</b>
07:00 AM	117	1	0	118	1	6	0	7	11	86	0	97	222
07:15 AM	146	1	0	147	0	5	0	5	7	72	0	79	231
07:30 AM	151	1	0	152	0	11	0	11	5	81	0	86	249
07:45 AM	137	4	0	141	2	8	0	10	16	84	0	100	251
<b>Total</b>	<b>551</b>	<b>7</b>	<b>0</b>	<b>558</b>	<b>3</b>	<b>30</b>	<b>0</b>	<b>33</b>	<b>39</b>	<b>323</b>	<b>0</b>	<b>362</b>	<b>953</b>
08:00 AM	106	1	0	107	1	8	0	9	9	84	0	93	209
08:15 AM	121	4	0	125	0	7	0	7	7	92	0	99	231
08:30 AM	103	0	0	103	0	6	0	6	10	66	0	76	185
08:45 AM	82	1	0	83	1	8	0	9	6	57	0	63	155
<b>Total</b>	<b>412</b>	<b>6</b>	<b>0</b>	<b>418</b>	<b>2</b>	<b>29</b>	<b>0</b>	<b>31</b>	<b>32</b>	<b>299</b>	<b>0</b>	<b>331</b>	<b>780</b>
<b>Grand Total</b>	<b>1307</b>	<b>18</b>	<b>0</b>	<b>1325</b>	<b>9</b>	<b>79</b>	<b>1</b>	<b>89</b>	<b>107</b>	<b>848</b>	<b>0</b>	<b>955</b>	<b>2369</b>
Apprch %	98.6	1.4	0		10.1	88.8	1.1		11.2	88.8	0		
Total %	55.2	0.8	0	55.9	0.4	3.3	0	3.8	4.5	35.8	0	40.3	

Start Time	Route 15 Southbound			Liberty Trail/Walmart Westbound			Route 15 Northbound			Int. Total
	Thru	Left	App. Total	Right	Left	App. Total	Right	Thru	App. Total	
Peak Hour Analysis From 06:00 AM to 08:45 AM - Peak 1 of 1										
Peak Hour for Entire Intersection Begins at 07:00 AM										
07:00 AM	117	1	118	1	6	7	11	<b>86</b>	97	222
07:15 AM	146	1	147	0	5	5	7	72	79	231
07:30 AM	<b>151</b>	1	<b>152</b>	0	<b>11</b>	<b>11</b>	5	81	86	249
07:45 AM	137	<b>4</b>	141	<b>2</b>	8	10	<b>16</b>	84	<b>100</b>	<b>251</b>
Total Volume	551	7	558	3	30	33	39	323	362	953
% App. Total	98.7	1.3		9.1	90.9		10.8	89.2		
PHF	.912	.438	.918	.375	.682	.750	.609	.939	.905	.949

File Name : 3- Rt. 15 & Liberty Trail\_Walmart PM  
Site Code :  
Start Date : 10/16/2019  
Page No : 1

**Groups Printed- Cars**

Start Time	Rt 15 Southbound				Liberty Trail_Walmart Westbound				Rt 15 Northbound				Int. Total
	Thru	Left	Peds	App. Total	Right	Left	Peds	App. Total	Right	Thru	Peds	App. Total	
04:00 PM	85	0	0	85	1	5	0	6	2	108	0	110	201
04:15 PM	84	0	0	84	0	5	0	5	4	102	0	106	195
04:30 PM	71	0	0	71	0	1	0	1	2	124	0	126	198
04:45 PM	115	0	0	115	0	1	0	1	1	124	0	125	241
<b>Total</b>	<b>355</b>	<b>0</b>	<b>0</b>	<b>355</b>	<b>1</b>	<b>12</b>	<b>0</b>	<b>13</b>	<b>9</b>	<b>458</b>	<b>0</b>	<b>467</b>	<b>835</b>
05:00 PM	102	0	0	102	3	2	0	5	0	139	0	139	246
05:15 PM	85	0	0	85	1	3	0	4	2	122	0	124	213
05:30 PM	78	0	0	78	1	2	0	3	1	137	0	138	219
05:45 PM	74	2	0	76	0	0	0	0	2	85	0	87	163
<b>Total</b>	<b>339</b>	<b>2</b>	<b>0</b>	<b>341</b>	<b>5</b>	<b>7</b>	<b>0</b>	<b>12</b>	<b>5</b>	<b>483</b>	<b>0</b>	<b>488</b>	<b>841</b>
06:00 PM	71	0	0	71	0	1	0	1	1	118	0	119	191
06:15 PM	59	1	0	60	1	3	0	4	1	92	0	93	157
06:30 PM	67	0	0	67	1	1	0	2	1	85	0	86	155
06:45 PM	61	0	0	61	0	2	0	2	3	75	0	78	141
<b>Total</b>	<b>258</b>	<b>1</b>	<b>0</b>	<b>259</b>	<b>2</b>	<b>7</b>	<b>0</b>	<b>9</b>	<b>6</b>	<b>370</b>	<b>0</b>	<b>376</b>	<b>644</b>
<b>Grand Total</b>	<b>952</b>	<b>3</b>	<b>0</b>	<b>955</b>	<b>8</b>	<b>26</b>	<b>0</b>	<b>34</b>	<b>20</b>	<b>1311</b>	<b>0</b>	<b>1331</b>	<b>2320</b>
Apprch %	99.7	0.3	0		23.5	76.5	0		1.5	98.5	0		
Total %	41	0.1	0	41.2	0.3	1.1	0	1.5	0.9	56.5	0	57.4	

Start Time	Rt 15 Southbound			Liberty Trail_Walmart Westbound			Rt 15 Northbound			Int. Total
	Thru	Left	App. Total	Right	Left	App. Total	Right	Thru	App. Total	
Peak Hour Analysis From 04:00 PM to 06:45 PM - Peak 1 of 1										
Peak Hour for Entire Intersection Begins at 04:45 PM										
04:45 PM	115	0	115	0	1	1	1	124	125	241
05:00 PM	102	0	102	3	2	5	0	139	139	246
05:15 PM	85	0	85	1	3	4	2	122	124	213
05:30 PM	78	0	78	1	2	3	1	137	138	219
<b>Total Volume</b>	<b>380</b>	<b>0</b>	<b>380</b>	<b>5</b>	<b>8</b>	<b>13</b>	<b>4</b>	<b>522</b>	<b>526</b>	<b>919</b>
<b>% App. Total</b>	<b>100</b>	<b>0</b>		<b>38.5</b>	<b>61.5</b>		<b>0.8</b>	<b>99.2</b>		
PHF	.826	.000	.826	.417	.667	.650	.500	.939	.946	.934



File Name : 3- Rt. 15 & Liberty Trail\_Walmart PM  
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**Groups Printed- Trucks**

Start Time	Rt 15 Southbound				Liberty Trail_Walmart Westbound				Rt 15 Northbound				Int. Total
	Thru	Left	Peds	App. Total	Right	Left	Peds	App. Total	Right	Thru	Peds	App. Total	
04:00 PM	7	0	0	7	0	5	0	5	4	3	0	7	19
04:15 PM	5	0	0	5	1	4	0	5	1	5	0	6	16
04:30 PM	5	1	0	6	2	1	0	3	3	6	0	9	18
04:45 PM	5	0	0	5	2	4	0	6	8	5	0	13	24
<b>Total</b>	<b>22</b>	<b>1</b>	<b>0</b>	<b>23</b>	<b>5</b>	<b>14</b>	<b>0</b>	<b>19</b>	<b>16</b>	<b>19</b>	<b>0</b>	<b>35</b>	<b>77</b>
05:00 PM	8	2	0	10	0	7	0	7	4	4	0	8	25
05:15 PM	9	0	0	9	0	2	0	2	3	1	0	4	15
05:30 PM	4	1	0	5	0	3	0	3	1	2	0	3	11
05:45 PM	3	1	0	4	0	2	0	2	5	1	0	6	12
<b>Total</b>	<b>24</b>	<b>4</b>	<b>0</b>	<b>28</b>	<b>0</b>	<b>14</b>	<b>0</b>	<b>14</b>	<b>13</b>	<b>8</b>	<b>0</b>	<b>21</b>	<b>63</b>
06:00 PM	4	1	0	5	0	1	0	1	6	2	0	8	14
06:15 PM	8	0	0	8	1	7	0	8	6	5	0	11	27
06:30 PM	4	2	0	6	2	3	0	5	4	1	0	5	16
06:45 PM	5	0	0	5	0	6	0	6	9	0	0	9	20
<b>Total</b>	<b>21</b>	<b>3</b>	<b>0</b>	<b>24</b>	<b>3</b>	<b>17</b>	<b>0</b>	<b>20</b>	<b>25</b>	<b>8</b>	<b>0</b>	<b>33</b>	<b>77</b>
<b>Grand Total</b>	<b>67</b>	<b>8</b>	<b>0</b>	<b>75</b>	<b>8</b>	<b>45</b>	<b>0</b>	<b>53</b>	<b>54</b>	<b>35</b>	<b>0</b>	<b>89</b>	<b>217</b>
Apprch %	89.3	10.7	0		15.1	84.9	0		60.7	39.3	0		
Total %	30.9	3.7	0	34.6	3.7	20.7	0	24.4	24.9	16.1	0	41	

Start Time	Rt 15 Southbound			Liberty Trail_Walmart Westbound			Rt 15 Northbound			Int. Total
	Thru	Left	App. Total	Right	Left	App. Total	Right	Thru	App. Total	
Peak Hour Analysis From 04:00 PM to 06:45 PM - Peak 1 of 1										
Peak Hour for Entire Intersection Begins at 04:15 PM										
04:15 PM	5	0	5	1	4	5	1	5	6	16
04:30 PM	5	1	6	2	1	3	3	6	9	18
04:45 PM	5	0	5	2	4	6	8	5	13	24
05:00 PM	8	2	10	0	7	7	4	4	8	25
<b>Total Volume</b>	<b>23</b>	<b>3</b>	<b>26</b>	<b>5</b>	<b>16</b>	<b>21</b>	<b>16</b>	<b>20</b>	<b>36</b>	<b>83</b>
<b>% App. Total</b>	<b>88.5</b>	<b>11.5</b>		<b>23.8</b>	<b>76.2</b>		<b>44.4</b>	<b>55.6</b>		
PHF	.719	.375	.650	.625	.571	.750	.500	.833	.692	.830

File Name : 3- Rt. 15 & Liberty Trail\_Walmart PM  
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**Groups Printed- Combined**

Start Time	Rt 15 Southbound				Liberty Trail_Walmart Westbound				Rt 15 Northbound				Int. Total
	Thru	Left	Peds	App. Total	Right	Left	Peds	App. Total	Right	Thru	Peds	App. Total	
04:00 PM	92	0	0	92	1	10	0	11	6	111	0	117	220
04:15 PM	89	0	0	89	1	9	0	10	5	107	0	112	211
04:30 PM	76	1	0	77	2	2	0	4	5	130	0	135	216
04:45 PM	120	0	0	120	2	5	0	7	9	129	0	138	265
<b>Total</b>	<b>377</b>	<b>1</b>	<b>0</b>	<b>378</b>	<b>6</b>	<b>26</b>	<b>0</b>	<b>32</b>	<b>25</b>	<b>477</b>	<b>0</b>	<b>502</b>	<b>912</b>
05:00 PM	110	2	0	112	3	9	0	12	4	143	0	147	271
05:15 PM	94	0	0	94	1	5	0	6	5	123	0	128	228
05:30 PM	82	1	0	83	1	5	0	6	2	139	0	141	230
05:45 PM	77	3	0	80	0	2	0	2	7	86	0	93	175
<b>Total</b>	<b>363</b>	<b>6</b>	<b>0</b>	<b>369</b>	<b>5</b>	<b>21</b>	<b>0</b>	<b>26</b>	<b>18</b>	<b>491</b>	<b>0</b>	<b>509</b>	<b>904</b>
06:00 PM	75	1	0	76	0	2	0	2	7	120	0	127	205
06:15 PM	67	1	0	68	2	10	0	12	7	97	0	104	184
06:30 PM	71	2	0	73	3	4	0	7	5	86	0	91	171
06:45 PM	66	0	0	66	0	8	0	8	12	75	0	87	161
<b>Total</b>	<b>279</b>	<b>4</b>	<b>0</b>	<b>283</b>	<b>5</b>	<b>24</b>	<b>0</b>	<b>29</b>	<b>31</b>	<b>378</b>	<b>0</b>	<b>409</b>	<b>721</b>
<b>Grand Total</b>	<b>1019</b>	<b>11</b>	<b>0</b>	<b>1030</b>	<b>16</b>	<b>71</b>	<b>0</b>	<b>87</b>	<b>74</b>	<b>1346</b>	<b>0</b>	<b>1420</b>	<b>2537</b>
Apprch %	98.9	1.1	0		18.4	81.6	0		5.2	94.8	0		
Total %	40.2	0.4	0	40.6	0.6	2.8	0	3.4	2.9	53.1	0	56	

Start Time	Rt 15 Southbound			Liberty Trail_Walmart Westbound			Rt 15 Northbound			Int. Total
	Thru	Left	App. Total	Right	Left	App. Total	Right	Thru	App. Total	
Peak Hour Analysis From 04:00 PM to 06:45 PM - Peak 1 of 1										
Peak Hour for Entire Intersection Begins at 04:45 PM										
04:45 PM	<b>120</b>	0	<b>120</b>	2	5	7	<b>9</b>	129	138	265
05:00 PM	110	2	112	3	9	12	4	<b>143</b>	<b>147</b>	<b>271</b>
05:15 PM	94	0	94	1	5	6	5	123	128	228
05:30 PM	82	1	83	1	5	6	2	139	141	230
Total Volume	406	3	409	7	24	31	20	534	554	994
% App. Total	99.3	0.7		22.6	77.4		3.6	96.4		
PHF	.846	.375	.852	.583	.667	.646	.556	.934	.942	.917

# Attachment B

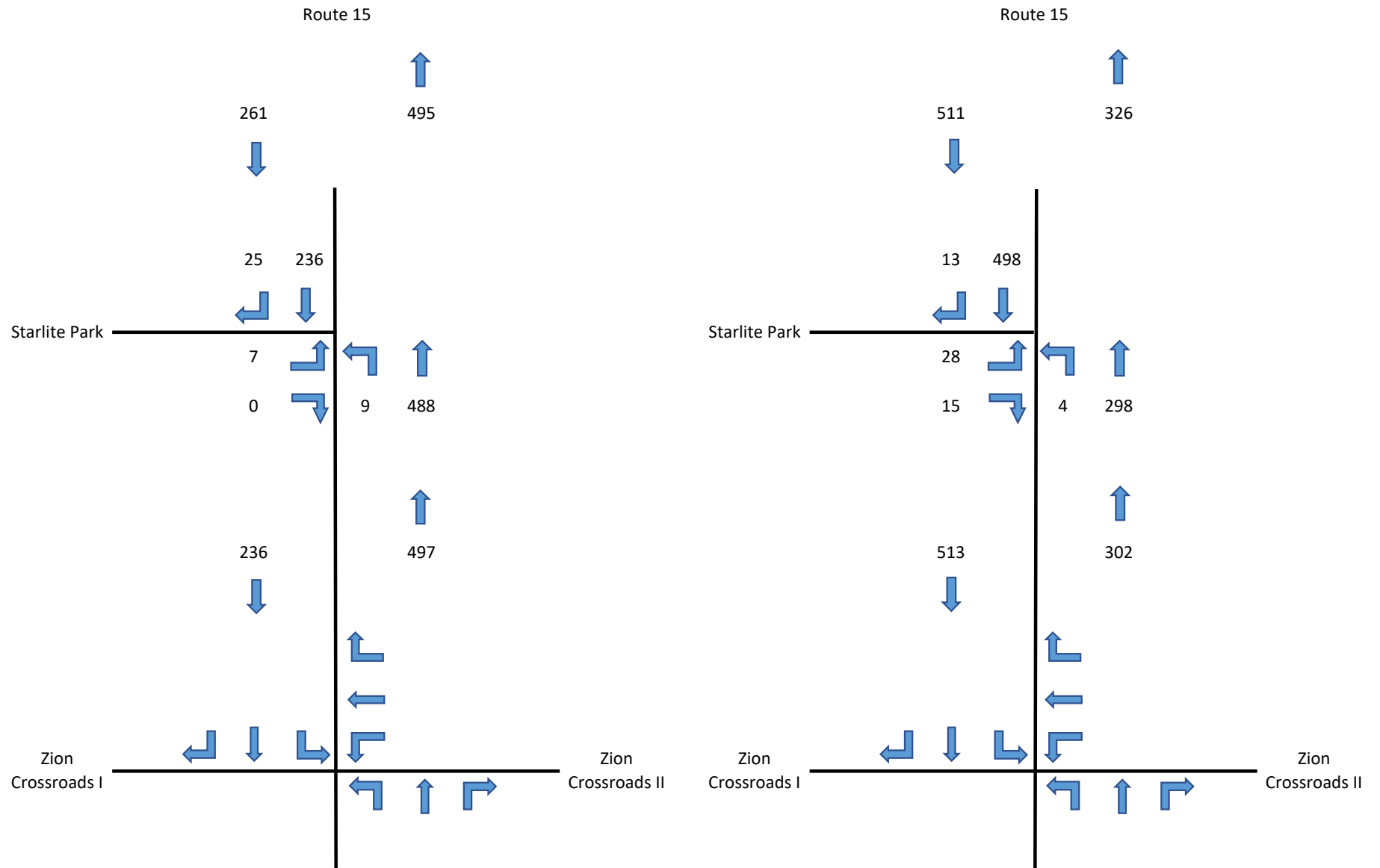
## Starlite Park Traffic Volumes



### Starlite Park and Route 15 Traffic Volumes from Zions Crossroads Study Combined Cars and Trucks

Weekday AM: 7:00-8:00

Weekday PM:4:45-5:45







File Name : 13-Rt 15 and Starlite Park AM  
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Groups Printed- Car

Start Time	Route 15 Southbound				Route 15 Northbound				Starlite Park Eastbound				Int. Total
	Right	Thru	Peds	App. Total	Thru	Left	Peds	App. Total	Right	Left	Peds	App. Total	
06:00 AM	2	17	0	19	62	4	0	66	0	1	0	1	86
06:15 AM	0	23	0	23	95	2	0	97	0	0	0	0	120
06:30 AM	3	30	0	33	99	0	0	99	0	0	0	0	132
06:45 AM	1	43	0	44	121	1	0	122	0	3	0	3	169
<b>Total</b>	<b>6</b>	<b>113</b>	<b>0</b>	<b>119</b>	<b>377</b>	<b>7</b>	<b>0</b>	<b>384</b>	<b>0</b>	<b>4</b>	<b>0</b>	<b>4</b>	<b>507</b>
07:00 AM	6	41	0	47	119	2	0	121	0	1	0	1	169
07:15 AM	5	64	0	69	117	1	0	118	0	0	0	0	187
07:30 AM	7	51	0	58	118	1	0	119	0	1	0	1	178
07:45 AM	6	57	0	63	107	4	0	111	0	2	0	2	176
<b>Total</b>	<b>24</b>	<b>213</b>	<b>0</b>	<b>237</b>	<b>461</b>	<b>8</b>	<b>0</b>	<b>469</b>	<b>0</b>	<b>4</b>	<b>0</b>	<b>4</b>	<b>710</b>
08:00 AM	4	47	0	51	90	1	0	91	1	2	0	3	145
08:15 AM	3	45	0	48	96	0	0	96	0	2	0	2	146
08:30 AM	4	62	0	66	95	0	0	95	1	4	0	5	166
08:45 AM	6	45	0	51	66	1	0	67	0	4	0	4	122
<b>Total</b>	<b>17</b>	<b>199</b>	<b>0</b>	<b>216</b>	<b>347</b>	<b>2</b>	<b>0</b>	<b>349</b>	<b>2</b>	<b>12</b>	<b>0</b>	<b>14</b>	<b>579</b>
<b>Grand Total</b>	<b>47</b>	<b>525</b>	<b>0</b>	<b>572</b>	<b>1185</b>	<b>17</b>	<b>0</b>	<b>1202</b>	<b>2</b>	<b>20</b>	<b>0</b>	<b>22</b>	<b>1796</b>
Apprch %	8.2	91.8	0		98.6	1.4	0		9.1	90.9	0		
Total %	2.6	29.2	0	31.8	66	0.9	0	66.9	0.1	1.1	0	1.2	

Start Time	Route 15 Southbound			Route 15 Northbound			Starlite Park Eastbound			Int. Total
	Right	Thru	App. Total	Thru	Left	App. Total	Right	Left	App. Total	
Peak Hour Analysis From 06:00 AM to 08:45 AM - Peak 1 of 1										
Peak Hour for Entire Intersection Begins at 07:00 AM										
07:00 AM	6	41	47	<b>119</b>	2	<b>121</b>	0	1	1	169
07:15 AM	5	<b>64</b>	<b>69</b>	117	1	118	0	0	0	<b>187</b>
07:30 AM	<b>7</b>	51	58	118	1	119	0	1	1	178
07:45 AM	6	57	63	107	<b>4</b>	111	0	<b>2</b>	<b>2</b>	176
Total Volume	24	213	237	461	8	469	0	4	4	710
% App. Total	10.1	89.9		98.3	1.7		0	100		
PHF	.857	.832	.859	.968	.500	.969	.000	.500	.500	.949

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**Groups Printed- Truck**

Start Time	Route 15 Southbound				Route 15 Northbound				Starlite Park Eastbound				Int. Total
	Right	Thru	Peds	App. Total	Thru	Left	Peds	App. Total	Right	Left	Peds	App. Total	
06:00 AM	0	6	0	6	3	0	0	3	0	0	0	0	9
06:15 AM	1	4	0	5	3	0	0	3	0	1	0	1	9
06:30 AM	0	4	0	4	8	0	0	8	0	0	0	0	12
06:45 AM	0	8	0	8	6	0	0	6	0	5	0	5	19
<b>Total</b>	<b>1</b>	<b>22</b>	<b>0</b>	<b>23</b>	<b>20</b>	<b>0</b>	<b>0</b>	<b>20</b>	<b>0</b>	<b>6</b>	<b>0</b>	<b>6</b>	<b>49</b>
07:00 AM	0	6	0	6	4	0	0	4	0	0	0	0	10
07:15 AM	1	3	0	4	3	1	0	4	0	0	0	0	8
07:30 AM	0	1	0	1	13	0	0	13	0	1	0	1	15
07:45 AM	0	13	0	13	7	0	0	7	0	2	0	2	22
<b>Total</b>	<b>1</b>	<b>23</b>	<b>0</b>	<b>24</b>	<b>27</b>	<b>1</b>	<b>0</b>	<b>28</b>	<b>0</b>	<b>3</b>	<b>0</b>	<b>3</b>	<b>55</b>
08:00 AM	0	7	0	7	6	0	0	6	0	0	0	0	13
08:15 AM	0	6	0	6	2	0	0	2	0	0	0	0	8
08:30 AM	0	5	0	5	8	0	0	8	1	2	0	3	16
08:45 AM	1	3	0	4	5	0	0	5	1	0	0	1	10
<b>Total</b>	<b>1</b>	<b>21</b>	<b>0</b>	<b>22</b>	<b>21</b>	<b>0</b>	<b>0</b>	<b>21</b>	<b>2</b>	<b>2</b>	<b>0</b>	<b>4</b>	<b>47</b>
<b>Grand Total</b>	<b>3</b>	<b>66</b>	<b>0</b>	<b>69</b>	<b>68</b>	<b>1</b>	<b>0</b>	<b>69</b>	<b>2</b>	<b>11</b>	<b>0</b>	<b>13</b>	<b>151</b>
Apprch %	4.3	95.7	0		98.6	1.4	0		15.4	84.6	0		
Total %	2	43.7	0	45.7	45	0.7	0	45.7	1.3	7.3	0	8.6	

Start Time	Route 15 Southbound			Route 15 Northbound			Starlite Park Eastbound			Int. Total
	Right	Thru	App. Total	Thru	Left	App. Total	Right	Left	App. Total	
07:45 AM	0	13	13	7	0	7	0	2	2	22
08:00 AM	0	7	7	6	0	6	0	0	0	13
08:15 AM	0	6	6	2	0	2	0	0	0	8
08:30 AM	0	5	5	8	0	8	1	2	3	16
<b>Total Volume</b>	<b>0</b>	<b>31</b>	<b>31</b>	<b>23</b>	<b>0</b>	<b>23</b>	<b>1</b>	<b>4</b>	<b>5</b>	<b>59</b>
<b>% App. Total</b>	<b>0</b>	<b>100</b>		<b>100</b>	<b>0</b>		<b>20</b>	<b>80</b>		
PHF	.000	.596	.596	.719	.000	.719	.250	.500	.417	.670

Peak Hour Analysis From 06:00 AM to 08:45 AM - Peak 1 of 1  
 Peak Hour for Entire Intersection Begins at 07:45 AM

File Name : 13-Rt 15 and Starlite Park AM  
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**Groups Printed- Combined**

Start Time	Route 15 Southbound				Route 15 Northbound				Starlite Park Eastbound				Int. Total
	Right	Thru	Peds	App. Total	Thru	Left	Peds	App. Total	Right	Left	Peds	App. Total	
06:00 AM	2	23	0	25	65	4	0	69	0	1	0	1	95
06:15 AM	1	27	0	28	98	2	0	100	0	1	0	1	129
06:30 AM	3	34	0	37	107	0	0	107	0	0	0	0	144
06:45 AM	1	51	0	52	127	1	0	128	0	8	0	8	188
<b>Total</b>	<b>7</b>	<b>135</b>	<b>0</b>	<b>142</b>	<b>397</b>	<b>7</b>	<b>0</b>	<b>404</b>	<b>0</b>	<b>10</b>	<b>0</b>	<b>10</b>	<b>556</b>
07:00 AM	6	47	0	53	123	2	0	125	0	1	0	1	179
07:15 AM	6	67	0	73	120	2	0	122	0	0	0	0	195
07:30 AM	7	52	0	59	131	1	0	132	0	2	0	2	193
07:45 AM	6	70	0	76	114	4	0	118	0	4	0	4	198
<b>Total</b>	<b>25</b>	<b>236</b>	<b>0</b>	<b>261</b>	<b>488</b>	<b>9</b>	<b>0</b>	<b>497</b>	<b>0</b>	<b>7</b>	<b>0</b>	<b>7</b>	<b>765</b>
08:00 AM	4	54	0	58	96	1	0	97	1	2	0	3	158
08:15 AM	3	51	0	54	98	0	0	98	0	2	0	2	154
08:30 AM	4	67	0	71	103	0	0	103	2	6	0	8	182
08:45 AM	7	48	0	55	71	1	0	72	1	4	0	5	132
<b>Total</b>	<b>18</b>	<b>220</b>	<b>0</b>	<b>238</b>	<b>368</b>	<b>2</b>	<b>0</b>	<b>370</b>	<b>4</b>	<b>14</b>	<b>0</b>	<b>18</b>	<b>626</b>
<b>Grand Total</b>	<b>50</b>	<b>591</b>	<b>0</b>	<b>641</b>	<b>1253</b>	<b>18</b>	<b>0</b>	<b>1271</b>	<b>4</b>	<b>31</b>	<b>0</b>	<b>35</b>	<b>1947</b>
Apprch %	7.8	92.2	0		98.6	1.4	0		11.4	88.6	0		
Total %	2.6	30.4	0	32.9	64.4	0.9	0	65.3	0.2	1.6	0	1.8	

Start Time	Route 15 Southbound			Route 15 Northbound			Starlite Park Eastbound			Int. Total
	Right	Thru	App. Total	Thru	Left	App. Total	Right	Left	App. Total	
Peak Hour Analysis From 06:00 AM to 08:45 AM - Peak 1 of 1										
Peak Hour for Entire Intersection Begins at 07:00 AM										
07:00 AM	6	47	53	123	2	125	0	1	1	179
07:15 AM	6	67	73	120	2	122	0	0	0	195
07:30 AM	7	52	59	131	1	132	0	2	2	193
07:45 AM	6	70	76	114	4	118	0	4	4	198
<b>Total Volume</b>	<b>25</b>	<b>236</b>	<b>261</b>	<b>488</b>	<b>9</b>	<b>497</b>	<b>0</b>	<b>7</b>	<b>7</b>	<b>765</b>
<b>% App. Total</b>	<b>9.6</b>	<b>90.4</b>		<b>98.2</b>	<b>1.8</b>		<b>0</b>	<b>100</b>		
PHF	.893	.843	.859	.931	.563	.941	.000	.438	.438	.966

File Name : 13- Rt. 15 & Starlite Park PM  
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**Groups Printed- Cars**

Start Time	Rt 15 Southbound				Rt 15 Northbound				Starlite Park Eastbound				Int. Total
	Right	Thru	Peds	App. Total	Thru	Left	Peds	App. Total	Right	Left	Peds	App. Total	
04:00 PM	2	97	0	99	65	0	0	65	6	6	0	12	176
04:15 PM	0	102	0	102	77	2	0	79	2	4	0	6	187
04:30 PM	1	101	0	102	69	0	0	69	0	1	0	1	172
04:45 PM	0	117	0	117	71	3	0	74	3	3	0	6	197
<b>Total</b>	<b>3</b>	<b>417</b>	<b>0</b>	<b>420</b>	<b>282</b>	<b>5</b>	<b>0</b>	<b>287</b>	<b>11</b>	<b>14</b>	<b>0</b>	<b>25</b>	<b>732</b>
05:00 PM	2	118	0	120	57	0	0	57	6	10	0	16	193
05:15 PM	6	134	0	140	65	1	0	66	1	6	0	7	213
05:30 PM	1	118	0	119	90	0	0	90	3	8	0	11	220
05:45 PM	5	78	0	83	57	1	0	58	1	5	0	6	147
<b>Total</b>	<b>14</b>	<b>448</b>	<b>0</b>	<b>462</b>	<b>269</b>	<b>2</b>	<b>0</b>	<b>271</b>	<b>11</b>	<b>29</b>	<b>0</b>	<b>40</b>	<b>773</b>
06:00 PM	3	99	0	102	65	2	0	67	3	10	0	13	182
06:15 PM	1	95	0	96	56	0	0	56	1	3	0	4	156
06:30 PM	0	89	0	89	37	0	0	37	2	0	0	2	128
06:45 PM	0	88	0	88	39	0	0	39	0	1	0	1	128
<b>Total</b>	<b>4</b>	<b>371</b>	<b>0</b>	<b>375</b>	<b>197</b>	<b>2</b>	<b>0</b>	<b>199</b>	<b>6</b>	<b>14</b>	<b>0</b>	<b>20</b>	<b>594</b>
<b>Grand Total</b>	<b>21</b>	<b>1236</b>	<b>0</b>	<b>1257</b>	<b>748</b>	<b>9</b>	<b>0</b>	<b>757</b>	<b>28</b>	<b>57</b>	<b>0</b>	<b>85</b>	<b>2099</b>
Apprch %	1.7	98.3	0		98.8	1.2	0		32.9	67.1	0		
Total %	1	58.9	0	59.9	35.6	0.4	0	36.1	1.3	2.7	0	4	

Start Time	Rt 15 Southbound			Rt 15 Northbound			Starlite Park Eastbound			Int. Total
	Right	Thru	App. Total	Thru	Left	App. Total	Right	Left	App. Total	
Peak Hour Analysis From 04:00 PM to 06:45 PM - Peak 1 of 1										
Peak Hour for Entire Intersection Begins at 04:45 PM										
04:45 PM	0	117	117	71	<b>3</b>	74	3	3	6	197
05:00 PM	2	118	120	57	0	57	<b>6</b>	<b>10</b>	<b>16</b>	193
05:15 PM	<b>6</b>	<b>134</b>	<b>140</b>	65	1	66	1	6	7	213
05:30 PM	1	118	119	<b>90</b>	0	<b>90</b>	3	8	11	<b>220</b>
Total Volume	9	487	496	283	4	287	13	27	40	823
% App. Total	1.8	98.2		98.6	1.4		32.5	67.5		
PHF	.375	.909	.886	.786	.333	.797	.542	.675	.625	.935

File Name : 13- Rt. 15 & Starlite Park PM  
 Site Code :  
 Start Date : 10/16/2019  
 Page No : 1

**Groups Printed- Trucks**

Start Time	Rt 15 Southbound				Rt 15 Northbound				Starlite Park Eastbound				Int. Total	
	Right	Thru	Peds	App. Total	Thru	Left	Peds	App. Total	Right	Left	Peds	App. Total		
04:00 PM	1	3	0	4	3	0	0	3	0	0	0	0	0	7
04:15 PM	0	3	0	3	4	0	0	4	0	0	0	0	0	7
04:30 PM	1	3	0	4	3	0	0	3	0	0	0	0	0	7
04:45 PM	1	2	0	3	5	0	0	5	0	0	0	0	0	8
<b>Total</b>	<b>3</b>	<b>11</b>	<b>0</b>	<b>14</b>	<b>15</b>	<b>0</b>	<b>0</b>	<b>15</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>29</b>
05:00 PM	1	4	0	5	3	0	0	3	1	1	0	2	0	10
05:15 PM	2	3	0	5	5	0	0	5	0	0	0	0	0	10
05:30 PM	0	2	0	2	2	0	0	2	1	0	0	1	1	5
05:45 PM	0	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>Total</b>	<b>3</b>	<b>9</b>	<b>0</b>	<b>12</b>	<b>10</b>	<b>0</b>	<b>0</b>	<b>10</b>	<b>2</b>	<b>1</b>	<b>0</b>	<b>3</b>	<b>3</b>	<b>25</b>
06:00 PM	1	4	0	5	2	0	0	2	0	0	0	0	0	7
06:15 PM	0	2	0	2	2	0	0	2	1	0	0	1	1	5
06:30 PM	0	0	0	0	1	0	0	1	0	0	0	0	0	1
06:45 PM	0	2	0	2	1	0	0	1	0	0	0	0	0	3
<b>Total</b>	<b>1</b>	<b>8</b>	<b>0</b>	<b>9</b>	<b>6</b>	<b>0</b>	<b>0</b>	<b>6</b>	<b>1</b>	<b>0</b>	<b>0</b>	<b>1</b>	<b>1</b>	<b>16</b>
<b>Grand Total</b>	<b>7</b>	<b>28</b>	<b>0</b>	<b>35</b>	<b>31</b>	<b>0</b>	<b>0</b>	<b>31</b>	<b>3</b>	<b>1</b>	<b>0</b>	<b>4</b>	<b>4</b>	<b>70</b>
Apprch %	20	80	0		100	0	0		75	25	0			
Total %	10	40	0	50	44.3	0	0	44.3	4.3	1.4	0	5.7		

Start Time	Rt 15 Southbound			Rt 15 Northbound			Starlite Park Eastbound			Int. Total
	Right	Thru	App. Total	Thru	Left	App. Total	Right	Left	App. Total	
Peak Hour Analysis From 04:00 PM to 06:45 PM - Peak 1 of 1										
Peak Hour for Entire Intersection Begins at 04:30 PM										
04:30 PM	1	3	4	3	0	3	0	0	0	7
04:45 PM	1	2	3	5	0	5	0	0	0	8
05:00 PM	1	4	5	3	0	3	1	1	2	10
05:15 PM	2	3	5	5	0	5	0	0	0	10
<b>Total Volume</b>	<b>5</b>	<b>12</b>	<b>17</b>	<b>16</b>	<b>0</b>	<b>16</b>	<b>1</b>	<b>1</b>	<b>2</b>	<b>35</b>
<b>% App. Total</b>	<b>29.4</b>	<b>70.6</b>		<b>100</b>	<b>0</b>		<b>50</b>	<b>50</b>		
PHF	.625	.750	.850	.800	.000	.800	.250	.250	.250	.875



File Name : 13- Rt. 15 & Starlite Park PM  
Site Code :  
Start Date : 10/16/2019  
Page No : 1

**Groups Printed- Combined**

Start Time	Rt 15 Southbound				Rt 15 Northbound				Starlite Park Eastbound				Int. Total
	Right	Thru	Peds	App. Total	Thru	Left	Peds	App. Total	Right	Left	Peds	App. Total	
04:00 PM	3	100	0	103	68	0	0	68	6	6	0	12	183
04:15 PM	0	105	0	105	81	2	0	83	2	4	0	6	194
04:30 PM	2	104	0	106	72	0	0	72	0	1	0	1	179
04:45 PM	1	119	0	120	76	3	0	79	3	3	0	6	205
<b>Total</b>	<b>6</b>	<b>428</b>	<b>0</b>	<b>434</b>	<b>297</b>	<b>5</b>	<b>0</b>	<b>302</b>	<b>11</b>	<b>14</b>	<b>0</b>	<b>25</b>	<b>761</b>
05:00 PM	3	122	0	125	60	0	0	60	7	11	0	18	203
05:15 PM	8	137	0	145	70	1	0	71	1	6	0	7	223
05:30 PM	1	120	0	121	92	0	0	92	4	8	0	12	225
05:45 PM	5	78	0	83	57	1	0	58	1	5	0	6	147
<b>Total</b>	<b>17</b>	<b>457</b>	<b>0</b>	<b>474</b>	<b>279</b>	<b>2</b>	<b>0</b>	<b>281</b>	<b>13</b>	<b>30</b>	<b>0</b>	<b>43</b>	<b>798</b>
06:00 PM	4	103	0	107	67	2	0	69	3	10	0	13	189
06:15 PM	1	97	0	98	58	0	0	58	2	3	0	5	161
06:30 PM	0	89	0	89	38	0	0	38	2	0	0	2	129
06:45 PM	0	90	0	90	40	0	0	40	0	1	0	1	131
<b>Total</b>	<b>5</b>	<b>379</b>	<b>0</b>	<b>384</b>	<b>203</b>	<b>2</b>	<b>0</b>	<b>205</b>	<b>7</b>	<b>14</b>	<b>0</b>	<b>21</b>	<b>610</b>
<b>Grand Total</b>	<b>28</b>	<b>1264</b>	<b>0</b>	<b>1292</b>	<b>779</b>	<b>9</b>	<b>0</b>	<b>788</b>	<b>31</b>	<b>58</b>	<b>0</b>	<b>89</b>	<b>2169</b>
Apprch %	2.2	97.8	0		98.9	1.1	0		34.8	65.2	0		
Total %	1.3	58.3	0	59.6	35.9	0.4	0	36.3	1.4	2.7	0	4.1	

Start Time	Rt 15 Southbound			Rt 15 Northbound			Starlite Park Eastbound			Int. Total
	Right	Thru	App. Total	Thru	Left	App. Total	Right	Left	App. Total	
Peak Hour Analysis From 04:00 PM to 06:45 PM - Peak 1 of 1										
Peak Hour for Entire Intersection Begins at 04:45 PM										
04:45 PM	1	119	120	76	3	79	3	3	6	205
05:00 PM	3	122	125	60	0	60	7	11	18	203
05:15 PM	8	137	145	70	1	71	1	6	7	223
05:30 PM	1	120	121	92	0	92	4	8	12	225
<b>Total Volume</b>	<b>13</b>	<b>498</b>	<b>511</b>	<b>298</b>	<b>4</b>	<b>302</b>	<b>15</b>	<b>28</b>	<b>43</b>	<b>856</b>
<b>% App. Total</b>	<b>2.5</b>	<b>97.5</b>		<b>98.7</b>	<b>1.3</b>		<b>34.9</b>	<b>65.1</b>		
PHF	.406	.909	.881	.810	.333	.821	.536	.636	.597	.951

# Attachment C

## Turn Lane Warrant Forms

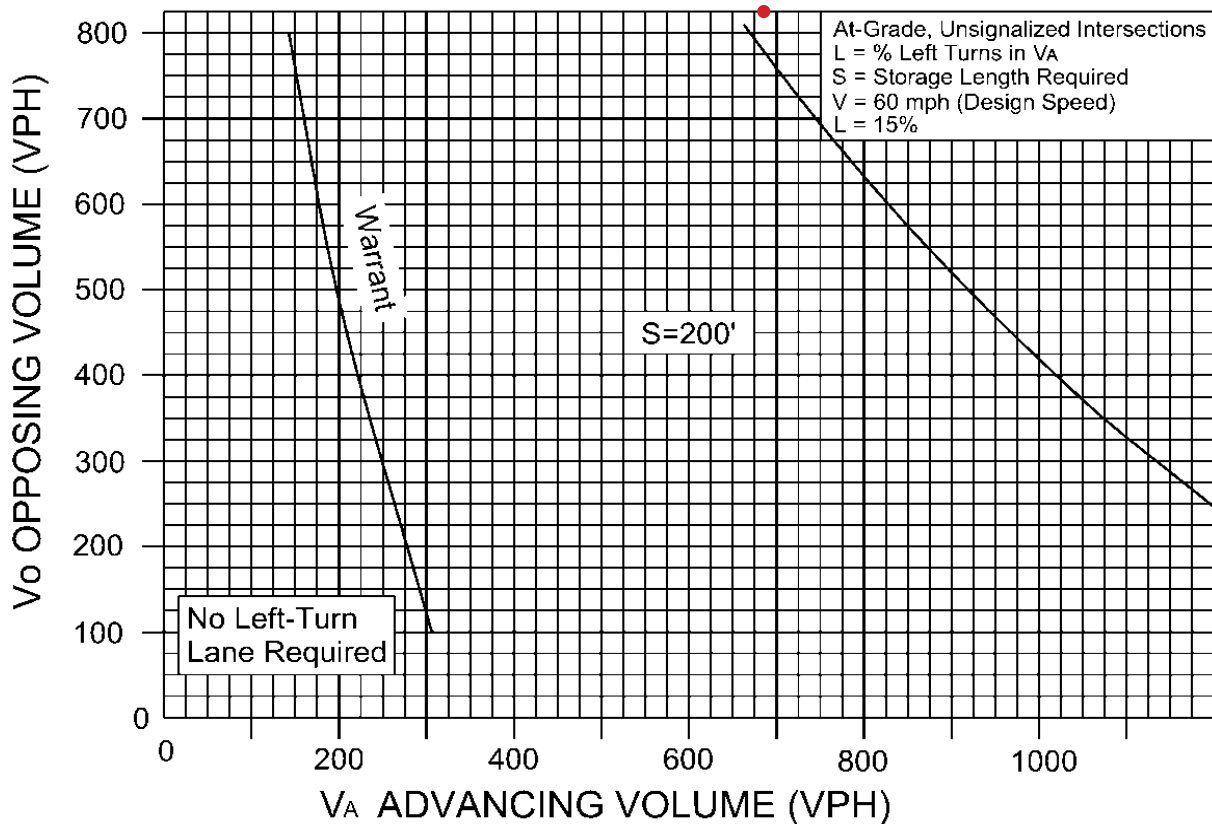
# Warrant for Left-Turn Storage Lanes on Two-Lane Highway

**Project:** Zion Crossroads  
**Intersection:** Route 15/Site Entrance  
**Approach Direction:** Northbound  
**Peak Hour:** AM

**Peak Hour Left Turns ( $V_L$ ):** 96 vph  
**Advancing Volume ( $V_A$ ):** 689 vph  
**Opposing Volume ( $V_O$ ):** 814 vph  
**Operating/Design Speed ( $V$ ):** 60 mph

**% Left Turns in  $V_A$  ( $L$ ):** 15% (Calculated Value: 13.9%)  
**% Trucks in  $V_L$ :** 80%

**Conclusion: 300' (200' + 100' truck adjustment) Left Turn Lane Required**



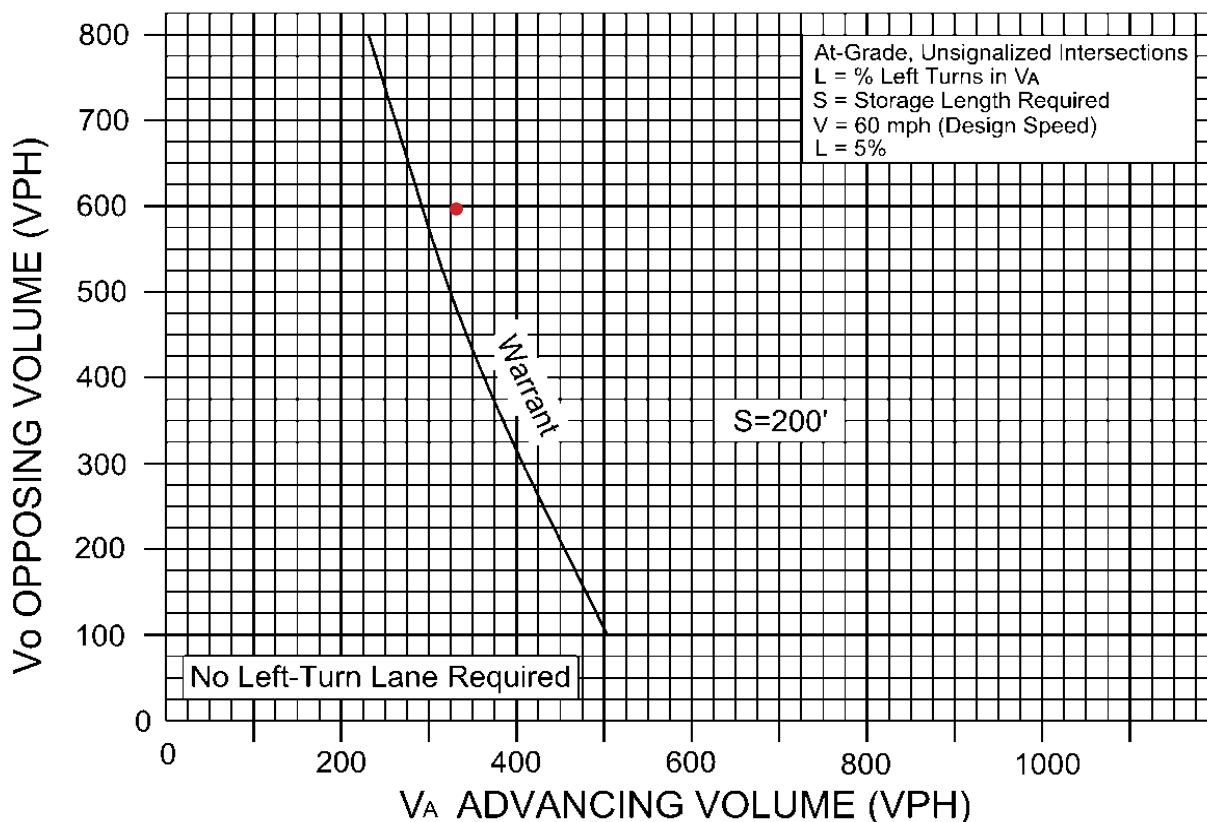
# Warrant for Left-Turn Storage Lanes on Two-Lane Highway

**Project:** Zion Crossroads  
**Intersection:** Route 15/Site Entrance  
**Approach Direction:** Northbound  
**Peak Hour:** PM

**Peak Hour Left Turns ( $V_L$ ):** 13 vph  
**Advancing Volume ( $V_A$ ):** 328 vph  
**Opposing Volume ( $V_O$ ):** 595 vph  
**Operating/Design Speed ( $V$ ):** 60 mph

**% Left Turns in  $V_A$  ( $L$ ):** 5% (Calculated Value: 4.0%)  
**% Trucks in  $V_L$ :** 70%

**Conclusion: 300' (200' + 100' truck adjustment) Left Turn Lane Required**



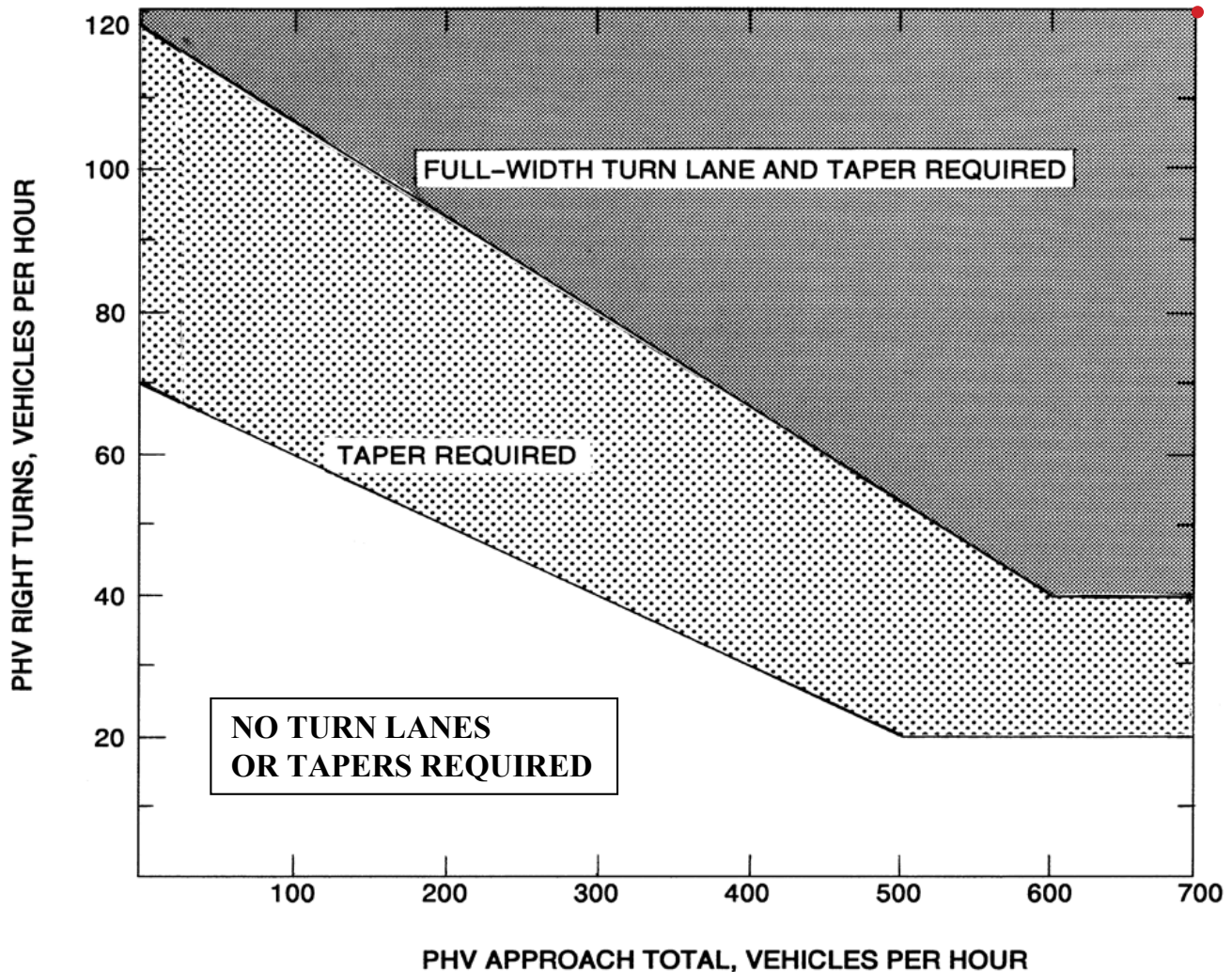
# Warrant for Right-Turn Storage Lanes on Two-Lane Highway

Project: Zion Crossroads  
Intersection: Route 15/Site Entrance

Approach Direction: Southbound  
Peak Hour: AM

PHV APPROACH TOTAL: 814 vph  
PHV RIGHT TURNS: 289 vph

Conclusion: Full-width Turn Lane and Taper Required





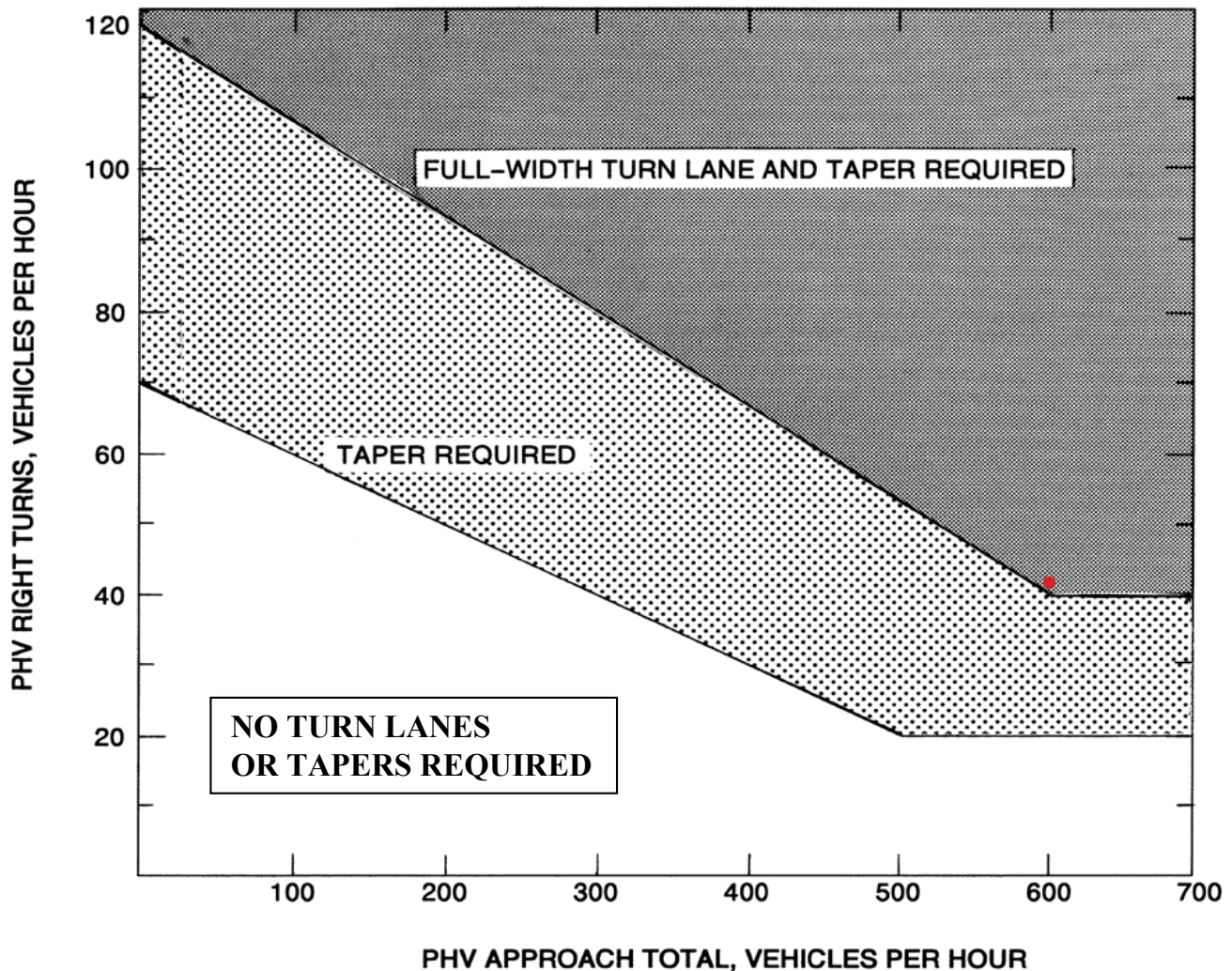
# Warrant for Right-Turn Storage Lanes on Two-Lane Highway

Project: Zion Crossroads  
Intersection: Route 15/Site Entrance

Approach Direction: Southbound  
Peak Hour: PM

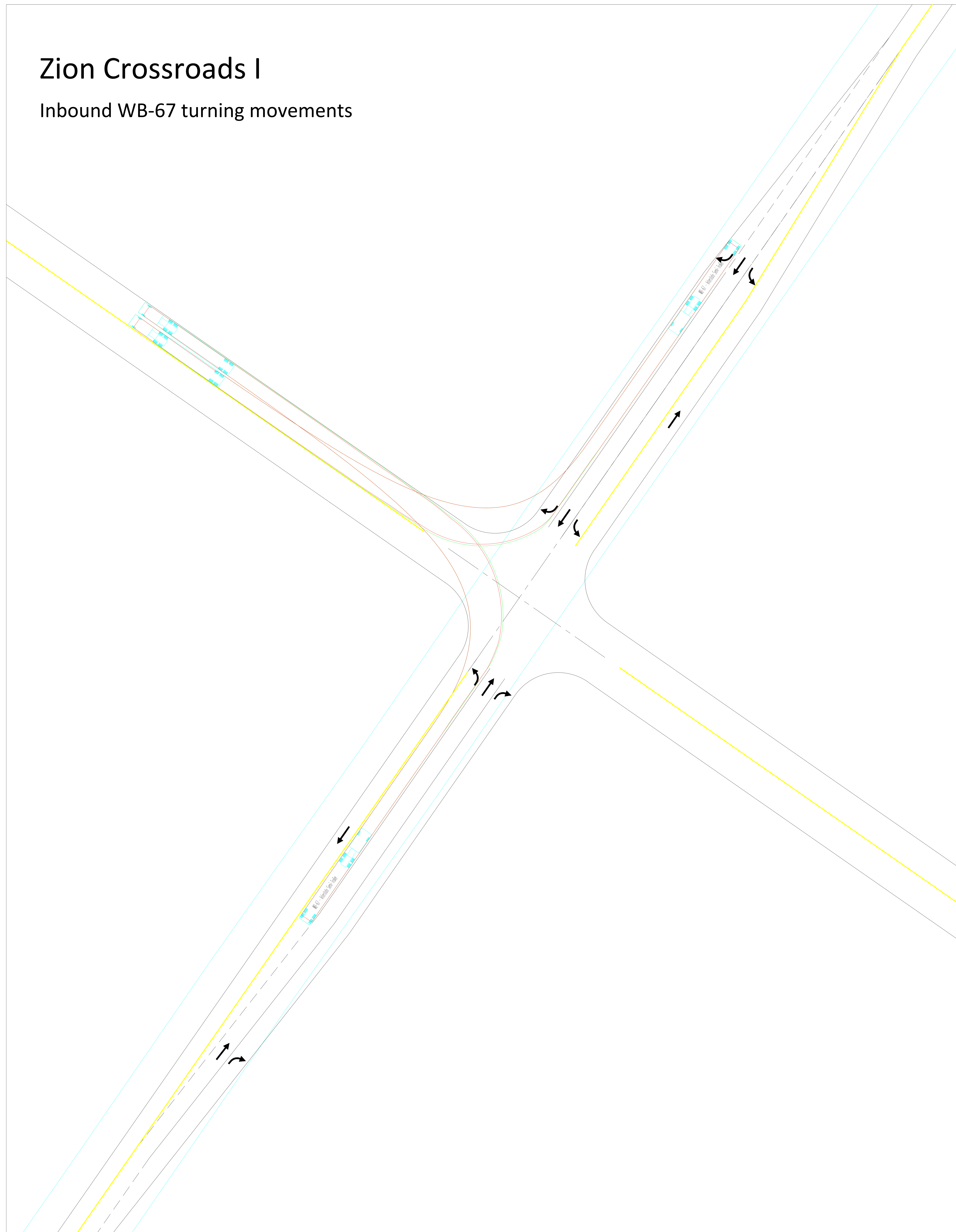
PHV APPROACH TOTAL: 595 vph  
PHV RIGHT TURNS: 41 vph

Conclusion: Full-width Turn Lane and Taper Required



# Zion Crossroads I

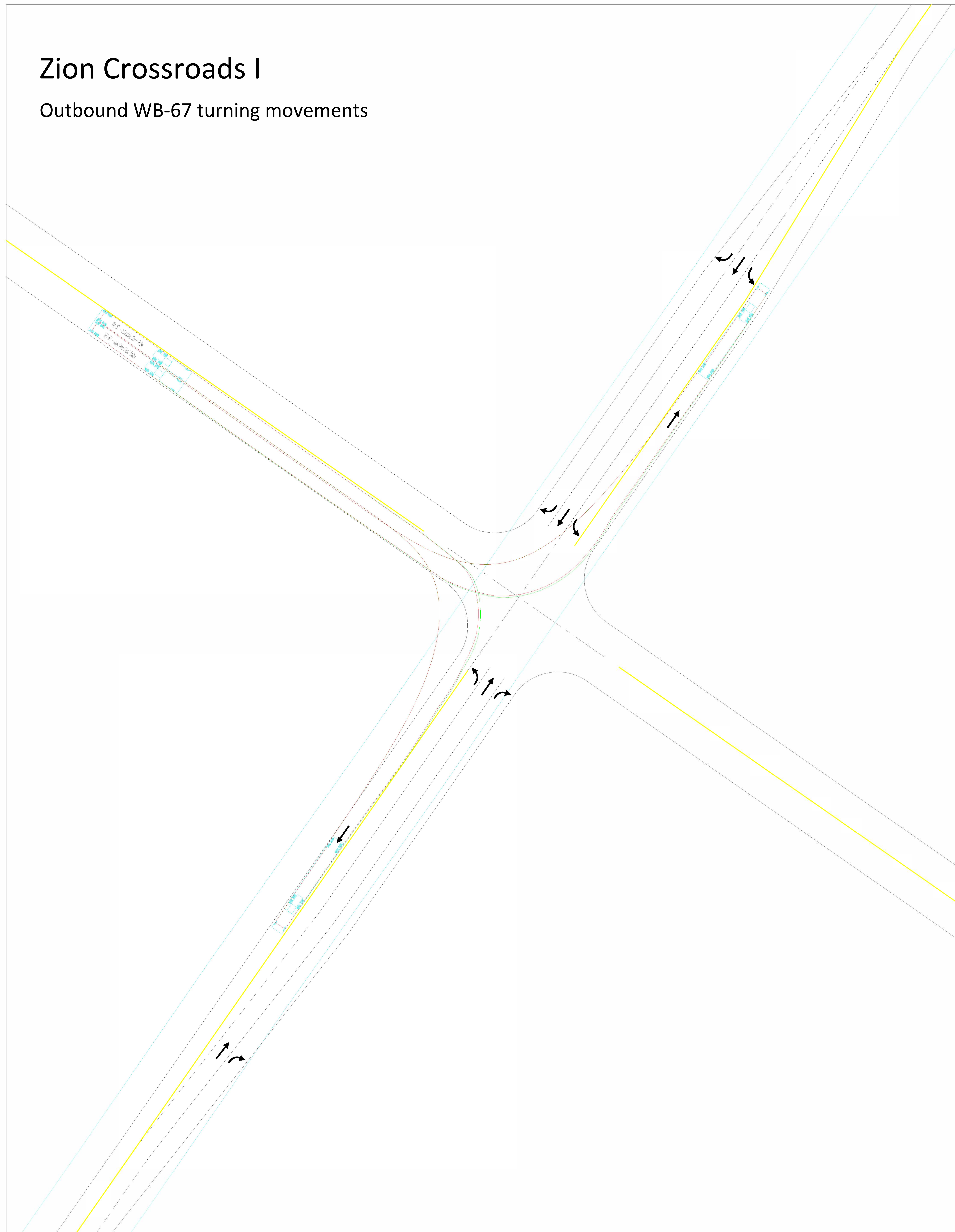
Inbound WB-67 turning movements





# Zion Crossroads I

Outbound WB-67 turning movements

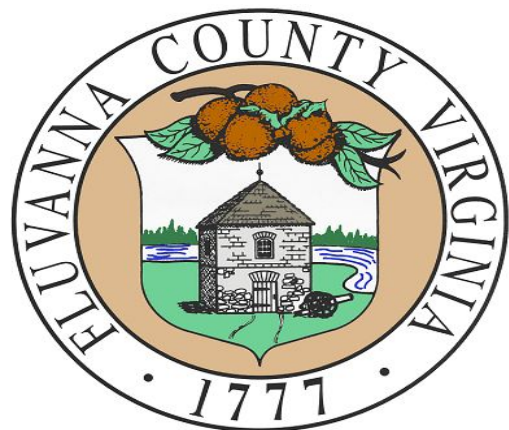






# Fluvanna County

# Vaughn Property Group LLC



## Zion Crossroads I





# MEETING AGENDA

- ◀ Project Overview
- ◀ Traffic Generation Study
- ◀ Excluded Uses
- ◀ Concept Overview
- ◀ Questions, and Comments

# PROJECT OVERVIEW

## What is Light Industrial?

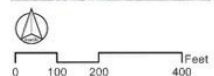
- Warehouse and logistics services such as:
  - Warehouse Services or Distribution Center

## What we are focused on:

- Maintaining the “Rural America” feel, in accordance with the county’s comprehensive plan and our core values
- Using buffers with as much mature foliage as possible
- Maintaining low levels of noise and light pollution
- Low impact on public resources
- Diversification of jobs and businesses
- Tax income for the County
- Economic multipliers as a result of the development will boost local economy.



# Traffic Generation Study



**ZION CROSSROADS I**  
FLUVANNA COUNTY  
CONCEPTUAL LAYOUT

OCT 03 2022  
Fluvanna County  
Planning Dept

Date: 9-30-2022

**Bowman**

use	LU code	unit	qty	daily	AM			PM		
					in	out	total	in	out	total
Light Industrial	110	sf	591,600	2,881	385	53	438	54	331	385

- The figures above, based on a study conducted earlier this year by EPRPC, shows the MAXIMUM added traffic.
- The traffic study includes adding access lanes to assist in smooth merging and alleviate the added traffic.
- Please note that ACTUAL traffic studies from comparable properties along Rt. 15 (Walmart distribution center with ~880,000 Sq ft & Starlite construction center) show lower numbers and present no significant disturbance to existing traffic even during rush hour
- Walmart actual total trips 6:00-9:00 AM 213 and 4:00-7:00 PM 172.

# Excluded Uses

- Flea market
- Self Storage Facilities
- Car wash
- Shooting Range (indoor)
- Solid Waste Processing Facility



# Concept Summary

## Project Overview:

- Maximum Size 591,000 SQ Ft
- Rezoning = Site readiness

## Maintaining Rural Feel:

- 40+ ft of mature foliage buffer
- Preserving mature foliage
- Low building footprint & distance from neighboring properties

## Jobs:

- Diversification of the local job force
- Surge of initial construction jobs
- Amplified economic activity to support new jobs (economic multipliers)

## Additional County Benefits:

- Increased County Economic Competitiveness
- Increased tax income



# Questions





**ARTICLE 11. - INDUSTRIAL, LIMITED, DISTRICT I-1****December 2022****Sec. 22-11-1. - Statement of intent.**

The primary purpose of this district is to permit certain light industries. The limitations on (or provisions relating to) height of building, horsepower, heating, flammable liquids or explosives, controlling emission of fumes, odors and/or noise, landscaping, and the number of persons employed are imposed to protect and foster adjacent residential property while permitting certain light industries to locate near a labor supply.

**Sec. 22-11-2. - Use regulations.**

In Industrial, Limited, I-1, structures to be erected or land to be used shall be for one or more of the following uses, together with ordinary and necessary accessory uses, and no others.

(Ord. 12-16-15)

**Sec. 22-11-2.1. - Uses permitted by right.**

The following uses shall be permitted by right:

**Civic Uses**

Public uses

**Commercial Uses**

Automobile repair service establishments

Automobile sales

Car washes

Communications service

Corporate offices

Financial institutions

Flea markets

Gas stations

Landscaping materials supply

Laundries

Machinery sales and service

Medical clinics

Offices

Parking facilities

Professional schools

Recreational vehicle sales

Retail stores, general

Retail stores, large-scale

Retail stores, neighborhood convenience

Retail stores, specialty

Self-storage facilities

Shooting ranges, indoor

Transportation terminals

Vending carts

Vehicle impound facilities

Veterinary offices

### **Industrial Uses**

Contractor's storage yards

Data centers

Lumberyards

Machine shops

Manufacturing, light

Railroad facilities

Research laboratories

Sawmills, temporary

Solid waste collection facilities

Upholstery shops

Wholesale warehouses

### **Miscellaneous Uses**

Accessory uses

Small scale solar generation facility

Utilities, minor

Woodstorage, temporary

(Ord. 9-17-08; Ord. 10-21-09; Ord. 11-3-10; Ord. 11-20-12; Ord. 9-15-21; Ord. 8-17-22)

**Sec. 22-11-2.2. - Uses permitted by special use permit only.**

The following uses shall be permitted by special use permit only:

**Commercial Uses**

Amusements, commercial

Auction houses

Manufactured home sales

Outdoor entertainment

Outdoor recreation facilities

Restaurants, fast food

Shooting ranges, outdoor

**Industrial Uses**

Manufacturing, medium

Sanitary landfills

Sawmills, permanent

Solid waste material recovery facilities

Truck terminals

**Miscellaneous Uses**

Aviation facilities

Outdoor gatherings

Telecommunication facilities

Utilities, major



Utility scale solar generation facility

(Ord. 9-17-08; Ord. 10-21-09; Ord. 11-3-10; Ord. 11-20-12; Ord. 9-15-21)

Sec. 22-11-3. - Requirements for permitted uses.

(A) Before a zoning permit shall be issued or construction commenced on any permitted use in this district, or a permit issued for a new use, the applicant for the proposed use shall comply with the provisions of Article 23 of this chapter. (B) Screening from adjacent business, residential and agricultural district shall be required. (C) Landscaping may be required within any established or required front setback area. The plans and execution must take into consideration traffic hazards.

Sec. 22-11-4. - Area regulations.

None, except for permitted uses utilizing individual sewerage disposal system. The required area for any such use shall be approved by the administrator who may consult with the health official.

Sec. 22-11-5. - Setback regulations.

Buildings and accessory uses shall be located not less than one hundred feet (100') from any street right-of-way and all parking lots shall be located not less than fifty feet (50') from any street right-of-way except that:

(A) Buildings and accessory uses may be located less than one hundred feet (100'), but not less than fifty feet (50'), from a street right-of-way, provided that said street: (i) Is an access road within a subdivision for business or industrial uses and serves properties that contain industrial zoning district classifications only; (ii) Is a cul-de-sac or an interior road; and (B) All parking lots shall be located not less than twenty-five feet (25') from any street right-of-way. This shall be known as the "building setback line."

(Ord. 12-19-07)

Sec. 22-11-6. - Yard regulations.

When permitted uses adjoin agricultural, residential, or business districts the minimum yard requirements shall be fifty feet (50'). All parking lots shall be located not less than twenty-five feet (25') from any residential or agricultural district.

Sec. 22-11-7. - Height regulations.

Buildings may be erected up to forty-five feet (45') in height from grade, except that:

(A) A public or semi-public building may be erected to a height of sixty feet (60') from grade provided that required front, side and rear yard each shall be increased one foot (1') for each foot in height over forty-five feet (45'). (B) Spires, belfries, cupolas, monuments, water towers, chimneys, flues, flagpoles, television antennae and radio aerials sixty feet (60') limit. Parapet walls may be up to four feet (4') feet above the height of the building on which the walls rest.

Sec. 22-11-8. - Coverage regulations.

Impervious surface may cover up to eighty percent (80%) of the area of the lot.

Sec. 22-11-9. - Off-street parking.

Off-street parking shall conform with Article 26: Off-Street Parking and Loading Spaces of this chapter.

Sec. 22-11-10. - Sign regulations.

Sign regulations shall conform with Article 15 of this chapter.

Sec. 22-11-11. - Sidewalks.

Sidewalks that comply with the most recent VDOT specifications shall be required on both sides of all roadways, public and private.

Exceptions approved by the Planning Commission for locating sidewalks along road frontage may be acceptable with the placement of a trail network or greenway on the property providing sufficient pedestrian circulation.

(Ord. 5-4-11)



**FLUVANNA COUNTY BOARD OF SUPERVISORS  
AGENDA ITEM STAFF REPORT**

**TAB C**

<b>MEETING DATE:</b>	December 21, 2022				
<b>AGENDA TITLE:</b>	FCPS School Board Office CIP FY17 Re-Appropriation of Funds				
<b>MOTION(s):</b>	<p><b>I move the Board of Supervisors approve a re-appropriation of \$50,000 from the FY17 CIP for the School Board Office Renovations project to cover the cost and purchase of an audio and visual upgrade for the School Board auditorium.</b></p>				
<b>BOS 2 YEAR GOALS?</b>	Yes	No	<b>If yes, list goal(s):</b>		
		<b>X</b>			
<b>AGENDA CATEGORY:</b>	Public Hearing	Action Matter	Presentation	Consent Agenda	Other
		X			
<b>STAFF CONTACT(S):</b>	Don Stribling, FCPS				
<b>PRESENTER(S):</b>	Don Stribling, FCPS Josh Gifford, FCPS				
<b>RECOMMENDATION:</b>	Approval				
<b>TIMING:</b>	Immediate				
<b>DISCUSSION:</b>	<ol style="list-style-type: none"> <li>1. The original CIP FY17 project request and approval included renovations that would include floors, lighting, HVAC, windows, doors, electrical upgrades, asbestos abatement, and ensure ADA compliance.</li> <li>2. There are currently funds in the CIP FY17 School Board Office Renovation line that can be used to cover the purchase of an audio and visual upgrade of the SBO auditorium to assist with regularly scheduled School Board meetings and support and correct an ADA concern brought to the Boards attention regarding meetings.</li> </ol>				
<b>FISCAL IMPACT:</b>	No additional funds would be required, this would transfer funds from an existing completed CIP project.				
<b>POLICY IMPACT:</b>	N/A				
<b>LEGISLATIVE HISTORY:</b>	N/A				
<b>ENCLOSURES:</b>	None				
<b>REVIEWS COMPLETED:</b>	Legal	Finance	Purchasing	HR	Other
		<b>X</b>			





**FLUVANNA COUNTY BOARD OF SUPERVISORS  
AGENDA ITEM STAFF REPORT**

**TAB D**

<b>MEETING DATE:</b>	December 21, 2022				
<b>AGENDA TITLE:</b>	Fluvanna County Department of Emergency Services Structure, Costs and Position Descriptions				
<b>MOTION(s):</b>	<p><b><u>Motion #1:</u></b> I move the Board of Supervisors to approve the position descriptions for the EMS Supervisor, EMT Advanced Life Support (ALS) and EMT Basic Life Support (BLS), as presented.</p> <p><b><u>Motion #2:</u></b> I move the Board of Supervisors approve the Department of Emergency Services structure Option # (1 or 2 or 3):</p> <ol style="list-style-type: none"> <li>1. (2) Two 24hr/7day a week staffed ambulances at an estimated annual fiscal year cost of \$1,694,693.</li> <li>2. (3) Three 24hr/7day a week staffed ambulances at an estimated annual fiscal year cost of \$2,485,155.</li> <li>3. (2) Two 24hr/7day a week staffed ambulances and (1) One 9 hr/5 day a week (Monday - Friday) staffed ambulance at an estimated annual fiscal year cost of \$1,916,626.</li> </ol> <p><b><u>Motion #3:</u></b> I move the Board of Supervisors approve a budget transfer in the amount of \$268,640 from the FY23 Emergency Management Budget to the newly created FY23 Emergency Services budget for new department staffing and start-up costs.</p>				
<b>BOS 2 YEAR GOALS?</b>	Yes	No	If yes, list goal(s):		
		X			
<b>AGENDA CATEGORY:</b>	Public Hearing	Action Matter	Presentation	Consent Agenda	Other
		X			
<b>STAFF CONTACT(S):</b>	Eric Dahl, County Administrator, Debbie Smith, Emergency Management Coordinator and Donna Snow, Director of Human Resources				
<b>PRESENTER(S):</b>	Eric Dahl, County Administrator, Debbie Smith, Emergency Management Coordinator and Donna Snow, Director of Human Resources				
<b>RECOMMENDATION:</b>	Recommend approval of Option #1				
<b>TIMING:</b>	Normal, but approvals are important to move forward since the current contract crew agreement terminates September 30, 2023 and a full transition could take around 6 months to occur.				
<b>DISCUSSION:</b>	<p>At the Board of Supervisors meeting on December 7, 2022, the board approved the reenacted Fluvanna County Code Chapter 8 Fire Protection, Emergency Services, and Public Safety to establish a Fluvanna County Department of Emergency Services, which allows the County to hire employee's to provide EMS services.</p> <p>The decision before the board is to determine the Department of Emergency Services structure, associated costs and approve the position descriptions. As a reminder, the current structure for EMS services in the County is:</p>				

- (1) One 24hr/7 day a week ambulance staffed with a contract crew
- (1) One 12hr/5 day a week (Monday – Friday) ambulance staffed with a contract crew. In the FY22 Budget, the County budgeted (\$268,640) to have our contract provider expand this option to a second 24hr/ 7 day a week staffed ambulance by the contract crew. The contract provider has not been able to meet this request, without a significant contract change.
- At minimum, Monday – Friday during the day, Lake Monticello Rescue Squad volunteers have (1) one staffed ambulance. During weekday evenings and weekends, there can be between (1 - 2) staffed ambulances by Lake Monticello Rescue Squad volunteers.

The current FY23 budget contains \$1,018,880 of funding that would be diverted to one of the new options below. After reviewing different structures and finding a way to minimize Fair Labor Standards Act (FLSA) excessive overtime payments, the below options are determined to be the most practical department structure.

The options are:

1. **Option 1:** (2) Two 24hr/7day a week staffed ALS ambulances. The estimated annual fiscal year cost is \$1,694,693 or a difference of \$675,813 from the existing funded amount.
2. **Option 2:** (3) Three 24hr/7day a week staffed ALS ambulances. The estimated annual fiscal year cost is \$2,485,155 or a difference of \$1,466,275 from the existing funded amount.
3. **Option 3:** (2) Two 24hr/7day a week staffed ambulances and (1) One 9 hr/5 day a week (M-F) staffed ALS ambulance. The estimated annual fiscal year cost is \$1,916,626 or a difference of \$897,746 from the existing funded amount.

No matter what option is selected, the plan would be to hire the EMS Supervisor position first and have that position assist with the Department of Emergency Services transition and the hiring of EMT ALS and BLS providers.

After analyzing different department structures, shift options, current County call volume and the costs for the different options, staff recommends Option 1 above. This option has (2) Two 24 hour/ 7 day a week ALS trucks on a 24/72 shift (A,B,C,D). The Department of Emergency Services must follow FLSA, which is based on a 40 hour work week and anything beyond that gets paid at time and a half. Different shift structures such as an (A,B,C) shift would be very cost prohibitive, due to the high need for overtime payments. While an (A,B,C,D) shift structure means hiring more people, it will reduce overtime and the overall cost.

Option #1 would still be an increase in services over what is currently in place. No matter what option the Board of Supervisors selects, the County could always chose to add additional staffed ambulances should the need occur in the future. In summary, Option #1 would be an increase in services over what exists now, would allow for a better service transition and is the most cost effective.

<b>FISCAL IMPACT:</b>	<p>The fiscal impact will vary depending on the option selected. At minimum, the County would need to provide additional funding in the range of \$675,813 - \$1,466,275 for FY24, with funding to come from within the budgeted tax rate, Unassigned Fund Balance or the American Rescue Plan Act. For the current fiscal year, funding would be between 25% - 50% of the above amounts selected. If option #1 is selected, the budgeted contract crew funding to convert the second 12 hour ambulance to a 24 hour ambulance (\$268,640) would cover the current year costs.</p> <p>Any increase in EMS services (transports to the hospital) may also equate to an increase in revenue in EMS Cost Recovery, the exact amounts to be determined.</p>				
<b>POLICY IMPACT:</b>	None				
<b>LEGISLATIVE HISTORY:</b>	None				
<b>ENCLOSURES:</b>	<ul style="list-style-type: none"> <li>• EMS Supervisor Position Description</li> <li>• EMT Advanced Life Support (ALS) Position Description</li> <li>• EMT Advanced Life Support (BLS) Position Description</li> <li>• Emergency Services Structure Options and Costs</li> <li>• Emergency Services Structure Shift Calendar</li> </ul>				
<b>REVIEWS COMPLETED:</b>	Legal	Finance	Purchasing	HR	Other
	<b>X</b>	<b>X</b>		<b>X</b>	<b>COAD</b>



<b>All Options below based upon 4 shifts (A,B,C,D), 24 hour shifts</b>					
<b>Option #1: EMS Only - Two Ambulances 24/7 ALS</b>	<b>Max Salary</b>	<b>Benefits</b>	<b>Salary &amp; Benefits</b>	<b>Staff</b>	<b>Total</b>
EMS Supervisor - (salary min. \$59,685 - max. \$71,647)	\$ 71,647	\$ 21,494	\$ 93,141	1	\$ 93,141
EMT - Basic Life Support (BLS) - (salary min. \$36,641 - max. \$42,137 + OT)	\$ 42,137	\$ 12,641	\$ 54,778	8	\$ 438,225
EMT - Advanced Life Support (ALS) - (salary min. \$46,765 - max. \$53,780 + OT)	\$ 53,780	\$ 16,134	\$ 69,914	8	\$ 559,312
Part-Time EMT ALS/BLS	\$ 70,831	\$ 5,419	\$ 76,250		\$ 76,250
Overtime Pay	\$ 316,526	\$ 24,214	\$ 340,740		\$ 340,740
<b>Subtotal Personnel</b>					<b>\$ 1,507,668</b>
UNIFORM/WEARING APPAREL - Full-Time	\$ 750				\$ 12,750
UNIFORM/WEARING APPAREL - Part-Time	\$ 750				\$ 6,375
PROFESSIONAL SERVICES - new hire services (background/testing/physical)	\$ 500				\$ 8,500
CONTRACT SERVICES					\$ 4,000
MAINTENANCE CONTRACTS					\$ -
CONVENTION AND EDUCATION	\$ 1,000				\$ 17,000
SUBSISTENCE & LODGING	\$ 400				\$ 6,800
ADVERTISING -job postings					\$ 1,500
LEASE/RENT - copier/printer					\$ 3,600
MEDICAL SUPPLIES					\$ 25,000
OXYGEN					\$ 6,000
OFFICE SUPPLIES					\$ 2,000
TELECOMMUNICATIONS - cell	\$ 500				\$ 500
DUES OR ASSOCIATION MEMBERSHIP					\$ -
VEHICLE FUEL					\$ 40,000
BLDGS EQUIP REP & MAINT					\$ -
VEHICLES REP & MAINT					\$ 50,000
VEHICLE/POWER EQUIP SUPPLIES					\$ -
MACHINERY AND EQUIPMENT					\$ -
FURNITURE & FIXTURES					\$ 1,000
EDP EQUIPMENT - computer					\$ 2,000
<b>Subtotal Operations</b>					<b>\$ 187,025</b>
<b>GRAND TOTAL</b>					<b>17 \$ 1,694,693</b>



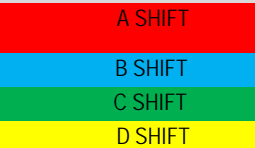
<b>All Options below based upon 4 shifts (A,B,C, D), 24 hour shifts</b>					
<b>Option #2: EMS Only - Three Ambulances 24/7 ALS</b>	<b>Max Salary</b>	<b>Benefits</b>	<b>Salary &amp; Benefits</b>	<b>Staff</b>	<b>Total</b>
EMS Supervisor - (salary min. \$59,685 - max. \$71,647)	\$ 71,647	\$ 21,494	\$ 93,141	1	\$ 93,141
EMT - Basic Life Support (BLS) - (salary min. \$36,641 - max. \$42,137 + OT)	\$ 42,137	\$ 12,641	\$ 54,778	12	\$ 657,337
EMT - Advanced Life Support (ALS) - (salary min. \$46,765 - max. \$53,780 + OT)	\$ 53,780	\$ 16,134	\$ 69,914	12	\$ 838,968
Part-Time EMT ALS/BLS	\$ 106,247	\$ 8,128	\$ 114,374		\$ 114,374
Overtime Pay	\$ 474,788	\$ 36,321	\$ 511,109		\$ 511,109
<b>Subtotal Personnel</b>					<b>\$ 2,214,930</b>
UNIFORM/WEARING APPAREL - Full-Time	\$ 750				\$ 18,750
UNIFORM/WEARING APPAREL - Part-Time	\$ 750				\$ 9,375
PROFESSIONAL SERVICES - new hire services (background/testing/physical)	\$ 500				\$ 12,500
CONTRACT SERVICES					\$ 4,000
MAINTENANCE CONTRACTS					\$ -
CONVENTION AND EDUCATION	\$ 1,000				\$ 25,000
SUBSISTENCE & LODGING	\$ 400				\$ 10,000
ADVERTISING -job postings					\$ 1,500
LEASE/RENT - copier/printer					\$ 3,600
MEDICAL SUPPLIES					\$ 36,000
OXYGEN					\$ 9,000
OFFICE SUPPLIES					\$ 2,000
TELECOMMUNICATIONS - cell	\$ 500				\$ 500
DUES OR ASSOCIATION MEMBERSHIP					\$ -
VEHICLE FUEL					\$ 60,000
BLDGS EQUIP REP & MAINT					\$ -
VEHICLES REP & MAINT					\$ 75,000
VEHICLE/POWER EQUIP SUPPLIES					\$ -
MACHINERY AND EQUIPMENT					\$ -
FURNITURE & FIXTURES					\$ 1,000
EDP EQUIPMENT - computer					\$ 2,000
<b>Subtotal Operations</b>					<b>\$ 270,225</b>
<b>GRAND TOTAL</b>					<b>25 \$ 2,485,155</b>

<b>24 hour shifts, 4 shifts (A,B,C,D) and 9 hour M-F shift (A)</b>					
<b>Option #3: EMS Only - Two Ambulances 24/7 ALS &amp; One Ambulance 9 hr M-F ALS</b>	<b>Max Salary</b>	<b>Benefits</b>	<b>Salary &amp; Benefits</b>	<b>Staff</b>	<b>Total</b>
EMS Supervisor - (salary min. \$59,685 - max. \$71,647)	\$ 71,647	\$ 21,494	\$ 93,141	1	\$ 93,141
24 hr EMT - Basic Life Support (BLS) - (salary min. \$36,641 - max. \$42,137 + OT)	\$ 42,137	\$ 12,641	\$ 54,778	8	\$ 438,225
24 hr EMT - Advanced Life Support (ALS) - (salary min. \$46,765 - max. \$53,780 + OT)	\$ 53,780	\$ 16,134	\$ 69,914	8	\$ 559,312
9 hr M-F EMT - Basic Life Support (BLS) - (salary min. \$36,641 - max. \$42,137 + OT)	\$ 42,137	\$ 12,641	\$ 54,778	1	\$ 54,778
9 hr M-F EMT - Advanced Life Support (ALS) - (salary min. \$46,765 - max. \$53,780 + OT)	\$ 53,780	\$ 16,134	\$ 69,914	1	\$ 69,914
Part-Time EMT ALS/BLS	\$ 79,685	\$ 6,096	\$ 85,781		\$ 85,781
Overtime Pay	\$ 360,799	\$ 27,601	\$ 388,400		\$ 388,400
<b>Subtotal Personnel</b>					<b>\$ 1,689,551</b>
UNIFORM/WEARING APPAREL - Full-Time	\$ 750				\$ 14,250
UNIFORM/WEARING APPAREL - Part-Time	\$ 750				\$ 7,125
PROFESSIONAL SERVICES - new hire services (background/testing/physical)	\$ 500				\$ 9,500
CONTRACT SERVICES					\$ 4,000
MAINTENANCE CONTRACTS					\$ -
CONVENTION AND EDUCATION	\$ 1,000				\$ 19,000
SUBSISTENCE & LODGING	\$ 400				\$ 7,600
ADVERTISING -job postings					\$ 1,500
LEASE/RENT - copier/printer					\$ 3,600
MEDICAL SUPPLIES					\$ 31,000
OXYGEN					\$ 8,000
OFFICE SUPPLIES					\$ 2,000
TELECOMMUNICATIONS - cell	\$ 500				\$ 500
DUES OR ASSOCIATION MEMBERSHIP					\$ -
VEHICLE FUEL					\$ 50,000
BLDGS EQUIP REP & MAINT					\$ -
VEHICLES REP & MAINT					\$ 62,000
VEHICLE/POWER EQUIP SUPPLIES					\$ -
MACHINERY AND EQUIPMENT					\$ -
FURNITURE & FIXTURES					\$ 1,000
EDP EQUIPMENT - computer					\$ 2,000
<b>Subtotal Operations</b>					<b>\$ 223,075</b>
<b>GRAND TOTAL</b>					<b>19 \$ 1,912,626</b>

# January 2023 Blank Calendar

Courtesy of [WinCalendar.com](http://WinCalendar.com)

This calendar is blank, printable, fully editable and has the print range preset.

January 2023						
Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
1	2	3	4	5	6	7
A SHIFT	B SHIFT	C SHIFT	D SHIFT	A SHIFT	B SHIFT	C SHIFT
8	9	10	11	12	13	14
D SHIFT	A SHIFT	B SHIFT	C SHIFT	D SHIFT	A SHIFT	B SHIFT
15	16	17	18	19	20	21
C SHIFT	D SHIFT	A SHIFT	B SHIFT	C SHIFT	D SHIFT	A SHIFT
22	23	24	25	26	27	28
B SHIFT	C SHIFT	D SHIFT	A SHIFT	B SHIFT	C SHIFT	D SHIFT
29	30	31	Note 24 HOUR SHIFTS 			
A SHIFT	B SHIFT	C SHIFT	More Calendars: <a href="#">Feb 2023</a> <a href="#">Mar 2023</a> <a href="#">2023</a>			

# January 2023 Blank Calendar

Courtesy of [WinCalendar.com](http://WinCalendar.com)

This calendar is blank, printable, fully editable and has the print range preset.

January 2023						
Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
<b>1</b>	<b>2</b> 8-5	<b>3</b> 8-5	<b>4</b> 8-5	<b>5</b> 8-5	<b>6</b> 8-5	<b>7</b>
<b>8</b>	<b>9</b> 8-5	<b>10</b> 8-5	<b>11</b> 8-5	<b>12</b> 8-5	<b>13</b> 8-5	<b>14</b>
<b>15</b>	<b>16</b> 8-5	<b>17</b> 8-5	<b>18</b> 8-5	<b>19</b> 8-5	<b>20</b> 8-5	<b>21</b>
<b>22</b>	<b>23</b> 8-5	<b>24</b> 8-5	<b>25</b> 8-5	<b>26</b> 8-5	<b>27</b> 8-5	<b>28</b>
<b>29</b>	<b>30</b> 8-5	<b>31</b> 8-5	Note 9 hour shift			







Fluvanna County, Virginia  
Department of Emergency Services  
Job Description

**EMS Supervisor**

<b>Job Class #:</b>	XXXX
<b>Pay Grade:</b>	22
<b>Category:</b>	Full-Time (with benefits)
<b>FLSA Status:</b>	Exempt
<b>Reports To:</b>	Emergency Management Coordinator

**SUMMARY**

The EMS Supervisor performs difficult skilled human support and administrative work coordinating day-to-day activities of the Department, scheduling, supervising, and overseeing the work of all levels of EMTs, operating an ambulance, responding to calls for emergency medical services, providing emergency medical care, preparing and maintaining appropriate records and files, and related work as apparent or assigned. Work is performed under the general direction of the Emergency Management Coordinator and the auspices of the Department's Operational Medical Director. The EMS Supervisor is responsible for continuous supervision over all levels of EMT personnel.

**ESSENTIAL FUNCTIONS**

- Provides supervision for the day-to-day operational efficiency of the department's activities; coordinates work in station and on emergency calls both on-site and in transport; reviews service calls and provides quality improvement feedback to appropriate authority.
- Supervises service personnel and responds to emergency calls of a possible critical nature such as those involving chest pain, possible stroke, respiratory distress, trauma, cardiac arrest, altered mental status/unconsciousness, or other conditions that might require advanced life support including treatment techniques such as airway management, cardiac monitoring and defibrillation, electrocardiogram strip interpretation, IV therapy, drug administration, behavioral sedation, rapid sequence intubation and other stabilizing techniques as necessary.
- Responds to and assist with Emergency Management calls and critical incidents as directed by the Emergency Management Coordinator.
- Reviews all EMS calls to ensure quality control and to evaluate areas for additional training and ensures that regular quality improvement committee meetings are held in conjunction with the Department's Operational Medical Director.
- Drives vehicles and transports patients to emergency care facilities.
- Performs a variety of record-keeping and administrative reporting duties. Ensures that service prehospital patient care reports are completed promptly.
- Coordinates ordering of appropriate equipment and supplies for proper functioning and response of the Department to service requests.
- Ensures proper handling of all medications, including controlled substances.

- Complies with safety policies and procedures implemented by the assigned department; encourages and promotes a culture of safety and service.
- Attends continuing education for certification; coordinates training events and opportunities for department staff.
- Works in conjunction with the Department's Operational Medical Director to ensure that appropriate patient assessment, treatment, and disposition, including the selection of transport destination is provided to patients by the Department by overseeing the quality management program.
- Maintains positive working relationships and coordinates with other County fire, rescue, and law enforcement to provide optimal services.
- Performs the duties of the Department's Designated Infection Control Officer.
- Be an EMS-certified instructor and develop and implement a county-wide CEU program
- Ability to function effectively as part of a team; considerable skill in performing emergency medical technician assessments, patient treatment, and procedures.
- Physically able to operate a variety of machinery and equipment.
- Ability to follow verbal and written instructions;
- Ability to communicate effectively orally and in writing;
- Ability to establish and maintain effective working relations with employees, volunteers, other agencies, and the general public.
- Any combination of training and experience which provides the required skills, knowledge, and abilities.
- This position is also responsible for performing other duties as assigned.

#### **REQUIRED KNOWLEDGE, SKILLS, AND ABILITIES**

The essential function of the position is to provide Fluvanna County Citizens with comprehensive EMS Service. The position must maintain all required certifications and licenses.

- High School diploma or equivalent;
- Virginia EVOG (Class II or III) as recognized by the Virginia EMS regulations;
- VA EMT-I or EMT-P;
- VAOEMS Education Coordinator;
- Designated Infection Control Officer Certification;
- CPR
- ACLS, PALS
- ICS 100, 200, 700, 800

#### **ACCEPTABLE EDUCATION, EXPERIENCE, AND TRAINING**

Minimum 3 years of experience as an EMS lead or EMS shift supervisor, with a preferred 5 years of experience as an EMS lead or EMS Shift supervisor. Will consider other experience on a case-by-case basis, considering education and experience.

The below certifications are not required for this position, but could be beneficial for the future:

- ICS 300 & 400
- VA State Firefighter I & II;
- Virginia EVOG (Class III);

#### **WORKING CONDITIONS AND PHYSICAL REQUIREMENTS**

- **Environmental:** Work is typically performed in an indoor/outdoor setting  
The department Admin is currently open to the public Monday through Friday from 8:00 a.m. until 5:00 p.m.
- **Physical Effort:** Light to moderate work, exerting up to 50 pounds of force occasionally, and/or up to 10 pounds of force frequently, and/or a negligible amount of force constantly to move objects.
- **Hazards:** Employee is subject to both inside and outside conditions: activities occur inside and outside in approximately equal amounts.

**POST OFFER REQUIREMENTS**

- Criminal Background check
- Possession of and Maintaining a driver’s license valid in the Commonwealth of Virginia
- Fingerprints per VA OEMS
- Vaccination records
- Copy of Certifications.
- Twelve (12) month probationary period.
- Must consent to drug testing consistent with Fluvanna County’s Drug-Free Workplace Policy

<b>Department Head Recommended:</b>	<b>HR Manager Approval as to Form:</b>	<b>County Administrator Recommended:</b>	<b>Board of Supervisors Approved:</b>
December 12, 2022	December 12, 2022	December 12, 2022	



Fluvanna County, Virginia  
Department of Finance  
Job Description

**EMT Advanced Life Support (ALS)**

<b>Job Class #:</b>	XXXX
<b>Pay Grade:</b>	17
<b>Category:</b>	Full-Time (with benefits)
<b>FLSA Status:</b>	Non-Exempt (Hourly)
<b>Reports To:</b>	EMS Supervisor

**SUMMARY**

The employee is responsible for technical work involving emergency medical care, prevention activities, training, physical fitness, and performing other work as required. Individuals in this position must have the ability to interact positively with volunteer personnel based on the structure of emergency services in Fluvanna County. Work involves the operation of both County and Volunteer emergency equipment, with responsibilities to include maintaining, and cleaning EMS apparatus and equipment. Maintains and performs custodial duties at assigned stations.

**ESSENTIAL FUNCTIONS**

- Responds to incidents requiring emergency medical care;
- Provides advanced life support following established policies, protocols, and guidelines as authorized by the Operational Medical Director. Interprets patient signs and symptoms and reacts appropriately. Thoroughly documents all aspects of the emergency scene including, but not limited to, assessment results, patient complaints, treatment plans, and treatment results. Focuses on performing as a patient care advocate, always performing in a manner that is in the best interest of the patient;
- Presents various safety programs to community groups and school systems on personal safety and emergency medical services;
- Drives, maintains, and operates all assigned EMS apparatus; inspects assigned apparatus daily to ensure efficient operation and readiness; washes clean, polishes maintains, and tests apparatus and equipment as necessary after completion of emergency response operations;
- Performs general custodial duties in the required upkeep of the rescue facilities assigned; makes minor repairs as needed;
- Participates in classes in emergency medical services, and quality improvement/ management programs, prepares and maintains activity records and forwards same to appropriate supervisor;
- Physically able to operate a variety of machinery and equipment including driving an ambulance, two-way radio, etc.; and emergency medical equipment such as suction units, immobilization equipment, oxygen delivery systems, and defibrillation equipment;
- Ability to follow verbal and written instructions;
- Ability to communicate effectively orally and in writing;
- Ability to establish effective working relations with employees, volunteers, other agencies, and the general public;
- Ability to perform duties effectively during emergency, training, or station maintenance activities for prolonged periods;
- Ability to frequently lift and/or move up to 50 pounds and occasionally lift and/or move up to 165 pounds; ability to walk, run, climb, balance, stoop, kneel, crouch, and crawl;

- Must possess the ability to wear and/or use personal protective equipment without obstruction to prevent exposure to diseases;
- Any combination of training and experience which provides the required skills, knowledge, and abilities;
- This position is also responsible for performing other duties as assigned.

**REQUIRED KNOWLEDGE, SKILLS, AND ABILITIES**

The essential function of the position is to provide Fluvanna County Citizens with comprehensive EMS services. The position must maintain all required certifications and licenses.

- High School diploma or equivalent;
- Virginia EVOG (Class II or III) as recognized by the Virginia EMS regulations;
- VA EMT-I or EMT-P;
- PALS & ACLS certifications;
- CPR certified;
- NIMS/ICS 100,200,700 & 800;
- Must possess a valid Virginia Motor Vehicle Operators License;

**ACCEPTABLE EDUCATION, EXPERIENCE, AND TRAINING**

A minimum of one year of experience is required, with three years of experience preferred. However, will consider those with no experience on a case-by-case basis, considering education and experience.

The below certifications are not required for this position, but could benefit from a transition in the future:

- VA State Firefighter I & II;
- Hazmat Awareness;
- Virginia EVOG (Class III);

**WORKING CONDITIONS AND PHYSICAL REQUIREMENTS**

- Environmental: Work is typically performed in an indoor/outdoor setting  
The department Admin is currently open to the public Monday through Friday from 8:00 a.m. until 5:00 p.m.
- Physical Effort: Light to moderate work, exerting up to 50 pounds of force occasionally, and/or up to 10 pounds of force frequently, and/or a negligible amount of force constantly to move objects. The heavy lifting of the patient as needed.
- Hazards: Employee is subject to both inside and outside conditions: activities occur inside and outside in approximately equal amounts.

**POST OFFER REQUIREMENTS**

- Criminal Background Check;
- Possession of and Maintain a driver’s license valid in the Commonwealth of Virginia;
- Fingerprints per VA OEMS;
- Vaccination Record;
- Copy of Certifications;
- Twelve (12) months probationary period;
- Must consent to drug testing consistent with Fluvanna County’s Drug-Free Workplace Policy;

<b>Department Head Recommended:</b>	<b>HR Manager Approval as to Form:</b>	<b>County Administrator Recommended:</b>	<b>Board of Supervisors Approved:</b>
December 12, 2022	December 12, 2022	December 12, 2022	







Fluvanna County, Virginia  
Department of Emergency Services  
Job Description

**EMT Basic Life Support (BLS)**

<b>Job Class #:</b>	XXXX
<b>Pay Grade:</b>	12
<b>Category:</b>	Full-Time (with benefits)
<b>FLSA Status:</b>	Non-exempt (hourly)
<b>Reports To:</b>	EMS Supervisor

**SUMMARY**

The employee is responsible for technical work involving emergency medical care, prevention activities, training, physical fitness, and performing other work as required. Individuals in this position must have the ability to interact positively with volunteer personnel based on the structure of emergency services in Fluvanna County. Work involves the operation of both County and Volunteer emergency equipment, with responsibilities to include maintaining, cleaning, and performing minor repairs of all EMS apparatus and equipment. Maintains and performs custodial duties at assigned stations.

**ESSENTIAL FUNCTIONS**

- Responds to incidents requiring emergency medical care;
- Provides basic life support following established policies, protocols, and guidelines as authorized by the Operational Medical Director. Interprets patient signs and symptoms and reacts appropriately. Thoroughly documents all aspects of the emergency scene including, but not limited to, assessment results, patient complaints, treatment plans, and treatment results. Focuses on performing as a patient care advocate, always performing in a manner that is in the best interest of the patient;
- Presents various safety programs to community groups and school systems on personal safety and emergency medical services;
- Drives, maintains, and operates all assigned EMS apparatus; inspects assigned apparatus daily to ensure efficient operation and readiness; washes, cleans, polishes, maintains, and tests apparatus and equipment as necessary after completion of emergency response operations;
- Performs general custodial duties in the required upkeep of the rescue facilities assigned; makes minor repairs as needed;
- Participates in classes in emergency medical services, quality improvement/management, prepares and maintains activity records, and forwards same to appropriate supervisor;
- Participates in daily physical fitness training programs; supports the volunteer fire and rescue service in all aspects of service delivery;
- Physically able to operate a variety of machinery and equipment including driving an ambulance, two-way radio, etc.; and emergency medical equipment such as suction units, immobilization equipment, oxygen delivery systems, and defibrillation equipment;
- Ability to follow verbal and written instructions;
- Ability to communicate effectively orally and in writing;
- Ability to establish effective working relations with employees, volunteers, other agencies, and the general public;
- Ability to perform duties effectively during emergency, training, or station maintenance activities for prolonged periods;

- Ability to frequently lift and/or move up to 50 pounds and occasionally lift and/or move up to 165 pounds; ability to walk, run, climb, balance, stoop, kneel, crouch, and crawl;
- Must possess the ability to wear and/or use personal protective equipment without obstruction to prevent exposure to diseases;
- Any combination of training and experience which provides the required skills, knowledge, and abilities;
- This position is also responsible for performing other duties as assigned.

**REQUIRED KNOWLEDGE, SKILLS, AND ABILITIES**

The essential function of the position is to provide Fluvanna County Citizens with comprehensive EMS services. The position must maintain all required certifications and licenses.

- High School diploma or equivalent;
- Virginia EVOG (Class II or III) as recognized by the Virginia EMS regulations;
- VA EMT-I or EMT-P;
- PALS & ACLS certifications;
- CPR certified;
- NIMS/ICS 100,200,700 & 800;
- Must possess a valid Virginia Motor Vehicle Operators License;

**ACCEPTABLE EDUCATION, EXPERIENCE, AND TRAINING**

A minimum of one year of experience is required, with three years of experience preferred. However, will consider those with no experience on a case-by-case basis, considering education and experience.

The below certifications are not required for this position, but could be beneficial for the future:

- VA State Firefighter I & II;
- Hazmat Awareness;
- Virginia EVOG (Class III);

**WORKING CONDITIONS AND PHYSICAL REQUIREMENTS**

- Environmental: Work is typically performed in an indoor/outdoor setting. The department Admin is currently open to the public Monday through Friday from 8:00 a.m. until 5:00 p.m.
- Physical Effort: Light to moderate work, exerting up to 50 pounds of force occasionally, and/or up to 10 pounds of force frequently, and/or a negligible amount of force constantly to move objects.
- Hazards: Employee is subject to both inside and outside conditions: activities occur inside and outside in approximately equal amounts.

**POST OFFER REQUIREMENTS**

- Criminal Background Check
- Possession of and Maintaining a driver's license valid in the Commonwealth of Virginia
- Fingerprints per VA OEMS
- Vaccination records
- Copy of Certifications
- Twelve (12) months probationary Period
- Must consent to drug testing consistent with Fluvanna County's Drug-Free Workplace Policy

<b>Department Head Recommended:</b>	<b>HR Manager Approval as to Form:</b>	<b>County Administrator Recommended:</b>	<b>Board of Supervisors Approved:</b>
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December 12, 2022	December 12, 2022	December 12, 2022	
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## FLUVANNA COUNTY BOARD OF SUPERVISORS BCC APPOINTMENTS STAFF REPORT

TAB E

<b>MEETING DATE:</b>	December 21, 2022		
<b>AGENDA TITLE:</b>	Board, Commission, and Committee Appointments		
<b>MOTION:</b>	I move the Board of Supervisors approve the following Board, Commission, or Committee appointment(s):		
<b>Board/Commission/Committee</b>	<b>Appointees</b>	<b>Begins Term</b>	<b>Ends Term</b>
Social Services Board – Rivanna District Representative		12/21/2022	12/31/2025

BCC VACANCIES AND APPLICANTS				
BCC Vacancies	Applicants	Appt	Home District	Current BCC Appointments / Other Notes
Social Services Board – Rivanna District Representative	Austin Baker		Rivanna	Unexpired term to begin immediately and end December 31, 2025.
Social Services Board – Rivanna District Representative	David Wells		Rivanna	Unexpired term to begin immediately and end December 31, 2025.
<b>DISCUSSION:</b>	Social Services Board – Rivanna District Representative - Unexpired term (previously held by Joe Chesser who resigned 11/4/2022) to begin immediately and end December 31, 2025.			
<b>ENCLOSURES:</b>	Candidate Applications			





# APPLICATION TO SERVE ON BOARDS/COMMISSION/COMMITTEES

## County of Fluvanna

Applicants are considered as vacancies occur and your application will be kept on file for three years.

Fluvanna County does not discriminate on the basis of race, color, national origin, sex, religion, age, or disability in employment or the provision of services. Before completing the application, please review the membership requirements for the Board, Commission, or Committee for which you are interested. Applicants who do not meet membership requirements will not be put forward for consideration.

Name: <b>David Wells</b>	Election <input type="checkbox"/> Columbia <input type="checkbox"/> Cunningham <input type="checkbox"/> Fork Union District: <input type="checkbox"/> Palmyra <input checked="" type="checkbox"/> Rivanna <input type="checkbox"/> Other
EXPERIENCE/PROFESSIONAL EXPERTISE/EDUCATION (Please provides dates of education and experience. You may also provide a resume/CV.): Over 26 years in law enforcement service with both traditional and non-traditional agencies. Retired as Chief Deputy of Fluvanna Sheriff's Office. Currently Director of Public Safety for Lake Monticello Owners Association. Served on Transportation Sub-committee for over 2 years. 16 year history of service to Fluvanna. Over the years I have developed many community contacts and feel I am a respected member of our community, willing to serve the interest of our citizens.	
CURRENT OR PRIOR SERVICE ON BOARDS/COMMISSIONS/OR COMMITTEES: Transportation sub-committee	
CIVIC ACTIVITIES AND MEMBERSHIPS (Roles with fraternal, business, church, or social groups – please provide dates): Assisted various community organizations over the past 16 years, raised funds for MACCA, worked with DSS and Meals on Wheels, presented to a various civic and church groups.	
REASON(S) FOR WANTING TO SERVE FLUVANNA COUNTY: I want to continue what I've done, at some level, for the past 16 years. I have developed a solid understanding of county government and citizen needs and a deep caring for the county.	

**Fluvanna County Board, Committee, and Commission Attendance Policy**

(Approved June 17, 2015)

1. BCC members shall attend at least two-thirds of all scheduled meetings in each calendar year while serving.
2. The Chairperson of the board, commission, or committee shall notify the Clerk to the Board of Supervisors of any absences exceeding this policy.
3. The Clerk shall report these findings to the Board of Supervisors, typically in closed session.
4. Appointees who do not meet the attendance requirement without a valid reason(s) may be deemed to have rendered an implied resignation of that appointment.
5. The Board may choose to accept the resignation and appoint another person to fill the appointed position. The Board may also override the implied resignation and extend the appointment, if extenuating circumstances so dictate.
6. This requirement shall apply to all boards, commissions, or committees listed on the attached application form, provided however, that if State or County Ordinance addresses attendance requirements in an alternative manner, such law shall prevail.

**PLEASE INDICATE BELOW THE BOARDS, COMMISSIONS, OR COMMITTEES (BCC)  
ON WHICH YOU WISH TO SERVE.**

X	BCC	X	BCC	X	BCC
	Agricultural/Forestral District Advisory Committee		Finance Board	X	Piedmont Virginia Community College (PVCC) Board
	Board of Equalization (BOE)		Fluvanna Partnership for Aging Committee (FPA)		Planning Commission (PC)
	Board of Zoning Appeals (BZA)		Fork Union Sanitary District (FUSD) Advisory Committee		Region Ten Community Services Board
	Building Code of Appeals Board		James River Water Authority (JRWA)		Rivanna River Basin Commission
X	Central Virginia Regional Jail (CVRJ) Authority		JAUNT Board	X	Social Services Board
	Columbia Task Force (CARE)		Jefferson Area Board of Aging (JABA) Advisory Council	X	Thomas Jefferson Planning District Commission (TJPDC)
	Community Policy & Management Team (CPMT)		Jefferson Area Board of Aging (JABA) Board of Directors		Thomas Jefferson Water Resources Protection Foundation
	Economic Development Authority (EDA)		Library Board of Trustees		
	Economic Develop. & Tourism Advisory Council (EDTAC)		Monticello Area Community Action Agency (MACAA)		
	Family Assessment and Planning Team (FAPT)	X	Parks & Recreation Advisory Board (RAB)		

**Submit by email ([clerk@fluvannacounty.org](mailto:clerk@fluvannacounty.org)) or mail to:  
County of Fluvanna, Attention: Clerk, Board of Supervisors, PO Box 540, Palmyra, VA 22963**

By signing below you are indicating that you have read and understand the Fluvanna County BCC Attendance Policy and that you agree to abide by the Bylaws of any Board, Commission, or Committee to which you may be appointed.

In accordance with Virginia Code §2.2-3705.1, by submitting this application, it is presumed that you are providing your personal contact information to be used for communicating with the County, and unless otherwise indicated by you, your personal contact information will not be shared publicly.

Applicant's Signature <i>(Typing name below serves as digital signature)</i>		Date	
David R Wells (from file)		10/19/2022	
Mailing Address (including City, State, & ZIP)		Physical Address (if different)	
22 Old Homestead Circle, pALMYRA, va 22963			
Years Lived in Fluvanna	Phone #	Alternate Phone #	Email Address
15	<div style="background-color: black; width: 100px; height: 15px;"></div>		<div style="background-color: black; width: 150px; height: 15px;"></div>
<b>Office Use Only</b>			
Application Received On:	2022-10-19	Application Received By:	
Acknowledgement Sent:	2022-10-20	Caitlin Solis	
Renewal Date:		Remarks:	
Renewal Date:			
Renewal Date:			
Renewal Date:			

**David R. Wells**  
**22 Old Homestead Circle**  
**Palmyra, Virginia 22963**

[REDACTED]

[REDACTED]

---

**Career Summary:**

I possess over twenty-five years of law enforcement experience with both traditional and non-traditional law enforcement agencies with 14 years in an executive leadership role. I started my law enforcement career in 1996 as an Auxiliary Police Officer and have worked to my current position as the Chief Deputy of the Fluvanna County Sheriff's Office. In my career I have served as a Patrol Officer, Investigator, SWAT Team Operator, Instructor, Senior Special Agent and held the ranks of Corporal, Lieutenant, Captain, and Major.

In my time at the Sheriff's Office, I have led the Criminal Investigations Division, served as the Operations Division Commander, and currently serve as the Chief Deputy leading the entirety of our law enforcement operations.

In my roles as Operations Commander and Chief Deputy my primary function is that of organizational leadership and agency management.

**Work Experience:**

**Chief Deputy (Major) - Fluvanna County Sheriff's Office, Palmyra, VA 2020-current**

Major Duties: Serve as second in command supervising 37 deputies and serving a county of 27,000 citizens. As Chief Deputy, my responsibility is to ensure all law enforcement operations are properly executed and to help manage a 3.3-million-dollar annual budget. The Chief Deputy oversees the two law enforcement divisions of the office, Field Operations and Judicial Operations. Main duties include critical and emergency operations command, budgeting, policy writing, staffing, supply, compliance, liaise with other county branches, and training.

**Operations Commander (Captain) - Fluvanna County Sheriff's Office, Palmyra, VA 2016-2020**

Major Duties: Oversee the patrol and investigations sections of the Sheriff's Office. Lead 16 patrol deputies and 4 investigators. Coordinate staffing concerns related to assigned area of operations. Policy analysis and updates. Critical incident management. FOIA, PIO. Member of executive command staff.

**Investigations Division Commander (Corporal: 2007 – 2008, Lieutenant 2008 – 2016) – Fluvanna County Sheriff's Office, Palmyra, VA 2007-2016**

Major duties: Supervise Criminal Investigations Division, oversee all major investigations, serve as member of command staff, oversee School Resource Officer, conduct internal investigations, conduct applicant interviews and pre-employment



backgrounds, evidence room management, policy analysis, Public Information Officer, BOS2022-12-21 p.160/442  
fleet operations, prepare and execute search warrants, present all agency cases to Grand  
Jury, Critical Incident Commander, prepare FOIA responses, general law enforcement  
operations, General and Defensive Tactics Instructor.

**General Criminal Investigator** – Fluvanna County Sheriff's Office, Palmyra, VA, 05/2006 – 05/2007

Major duties: Conduct criminal investigations, enforce the laws of the Commonwealth, testify in court, prepare and execute arrest and search warrant, general law enforcement operations, instructor.

**Senior Special Agent** – Virginia Department of Alcoholic Beverage Control, Bureau of Law Enforcement, Richmond, VA (Staunton, VA area office), 02/2005 – 05/2006

Major duties: Assigned to the Bureau's Compliance Unit to regulate/oversee alcoholic beverage manufacturers and wholesalers in assigned areas to ensure compliance with state code and regulations.

**Special Agent** – Virginia Department of Alcoholic Beverage Control, Bureau of Law Enforcement, Richmond, VA, 05/2001 – 02/2005

Major duties: Enforce the laws of the Commonwealth with a focus and alcoholic beverage laws and regulations, testify in court, prepare and execute arrest and search warrant, general law enforcement operations, served on narcotics task force, instructor.

**General Criminal Investigator** – Waynesboro Police Department, Waynesboro, VA, 04/2000 - 05/2001

Major duties: Conduct criminal investigations, enforce the laws of the Commonwealth, testify in court, prepare and execute arrest and search warrant, SWAT Team Operator, general law enforcement operations.

**Patrol Officer** – Waynesboro Police Department, Waynesboro, VA, 04/1998 – 04/2000

Major duties: Enforce the laws of the Commonwealth, testify in court, prepare and execute arrest warrants, SWAT Team Operator, general law enforcement operations.

**Police Officer** – Division of Capitol Police, Richmond, VA, 06/1997 – 04/1998 Major duties:

Provide for the safety and security of the Virginia State Capitol Complex community.

**Auxiliary Police Officer** – Colonial Heights Police Department, Colonial Heights, VA 11/1995 - 06/1997

Major duties: Assist patrol officers in general law enforcement in an armed sworn volunteer capacity.

## **Education:**

James Madison University, Harrisonburg, VA, 2004 – 2005, Undergraduate Studies

Virginia Commonwealth University, Richmond, VA, 1992 – 1994, Undergraduate  
Studies

BOS2022-12-21 p.161/442

Richard Bland College, Petersburg, VA, 1990 – 1992, Associate of Science

Colonial Heights High School, Colonial Heights, VA 1986 – 1990, Advanced Studies Diploma

### **Job Related Training & Certifications:**

Virginia Commonwealth University's Basic Police Academy, DCJS Law Enforcement Officer certification, DCJS General Instructor DCJS Defensive Tactics Instructor, ASP Baton Instructor, O.C. Instructor, FEMA 100 & 700, Critical Incident Response for Law Enforcement Managers, Alcoholic Beverage Control Special Agent training, gang trainings, anti-terrorism trainings, background investigations, Internal Affairs Basic Training, interview and interrogation trainings, search warrant process/search and seizure trainings, supervisor trainings, Incident Response to Terrorist Bombings, firearms trainings, executive leadership, lawful employment, ethics, and many other law enforcement and leadership related courses (complete list available upon request). FBI National Academy class 261 in 2015, Boat US Foundation Virginia approved boating safety course.

### **Programs & Presentations:**

Multiple presentations on scam awareness, Multi-Disciplinary Team for child abuse investigations, Lethality Assessment Protocol to reduce domestic violence and provide services, established agencies involvement in Internet Crimes Against Children investigations, multiple presentation to the Board of Supervisors, COVID-19 response protocols and implementation, church security presentation, developed recent compensation program, testified twice to the General Assembly House Subcommittee on Courts of Justice (Rabies law & Police reform), helped draft and implement two new county ordinances, and have lead multiple responses to critical weather incidents.

### **References:**

Eric Hess - Sheriff of Fluvanna County, 434-981-8687

Eric Dahl - Fluvanna County Administrator, 434-995-8063

Michael Grandstaff - Fluvanna Emergency Communications Director/Chief of Scottsville Fire Department, 434-806-5299

Richie Constantino - Chief of Lake Monticello Fire Department, 434-531-7323

Sean Peterson - Captain of Field Operations for the Fluvanna County Sheriff's Office/U.S. Army Reserve 1st SGT HAC108TC, 706-505-5858

Aaron Hurd - Lieutenant of Investigations for the Fluvanna County Sheriff's Office, 434-953-8138

**Professional Memberships & Groups:**

Virginia Sheriff's Association

International Association of Chiefs of Police

FBI National Academy Alumni Association

Small & Rural Law Enforcement Executives Association

Jefferson Area Community Criminal Justice Board

Fluvanna County Planning Commission, Transportation Sub-Committee



# APPLICATION TO SERVE ON BOARDS/COMMISSION/COMMITTEES

## County of Fluvanna

Applicants are considered as vacancies occur and your application will be kept on file for three years.

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Name: <h2 style="margin: 0;">Austin Baker</h2>	Election <input type="checkbox"/> Columbia <input type="checkbox"/> Cunningham <input type="checkbox"/> Fork Union District: <input type="checkbox"/> Palmyra <input checked="" type="checkbox"/> Rivanna <input type="checkbox"/> Other
EXPERIENCE/PROFESSIONAL EXPERTISE/EDUCATION (Please provides dates of education and experience. You may also provide a resume/CV.): B.S. in Psychology - Virginia Tech (Dec 2017) B.A. in Economics - Emory & Henry College (Nov 2021) Qualified Mental Health Professional-Child (employment and professional license) (2018-present) Virginia Army National Guard (2018-present) 5 years mental health experience including 3 Community Service Boards	
CURRENT OR PRIOR SERVICE ON BOARDS/COMMISSIONS/OR COMMITTEES: N/A	
CIVIC ACTIVITIES AND MEMBERSHIPS (Roles with fraternal, business, church, or social groups – please provide dates): Virginia Army National Guard, 2018-Present	
REASON(S) FOR WANTING TO SERVE FLUVANNA COUNTY: While I am a native of Southwest Virginia, Fluvanna County is my home now and I want to be a part of making it better place to live and raise a family.	

### Fluvanna County Board, Committee, and Commission Attendance Policy

(Approved June 17, 2015)

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3. The Clerk shall report these findings to the Board of Supervisors, typically in closed session.
4. Appointees who do not meet the attendance requirement without a valid reason(s) may be deemed to have rendered an implied resignation of that appointment.
5. The Board may choose to accept the resignation and appoint another person to fill the appointed position. The Board may also override the implied resignation and extend the appointment, if extenuating circumstances so dictate.
6. This requirement shall apply to all boards, commissions, or committees listed on the attached application form, provided however, that if State or County Ordinance addresses attendance requirements in an alternative manner, such law shall prevail.

**PLEASE INDICATE BELOW THE BOARDS, COMMISSIONS, OR COMMITTEES (BCC)  
ON WHICH YOU WISH TO SERVE.**

X	BCC	X	BCC	X	BCC
	Agricultural/Forestral District Advisory Committee	X	Finance Board	X	Piedmont Virginia Community College (PVCC) Board
	Board of Equalization (BOE)		Fluvanna Partnership for Aging Committee (FPA)	X	Planning Commission (PC)
	Board of Zoning Appeals (BZA)		Fork Union Sanitary District (FUSD) Advisory Committee	X	Region Ten Community Services Board
	Building Code of Appeals Board		James River Water Authority (JRWA)		Rivanna River Basin Commission
	Central Virginia Regional Jail (CVRJ) Authority		JAUNT Board	X	Social Services Board
	Columbia Task Force (CARE)		Jefferson Area Board of Aging (JABA) Advisory Council	X	Thomas Jefferson Planning District Commission (TJPDC)
	Community Policy & Management Team (CPMT)		Jefferson Area Board of Aging (JABA) Board of Directors		Thomas Jefferson Water Resources Protection Foundation
X	Economic Development Authority (EDA)	X	Library Board of Trustees		
	Economic Develop. & Tourism Advisory Council (EDTAC)	X	Monticello Area Community Action Agency (MACAA)		
	Family Assessment and Planning Team (FAPT)	X	Parks & Recreation Advisory Board (RAB)		

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By signing below you are indicating that you have read and understand the Fluvanna County BCC Attendance Policy and that you agree to abide by the Bylaws of any Board, Commission, or Committee to which you may be appointed.

In accordance with Virginia Code §2.2-3705.1, by submitting this application, it is presumed that you are providing your personal contact information to be used for communicating with the County, and unless otherwise indicated by you, your personal contact information will not be shared publicly.

Applicant's Signature <i>(Typing name below serves as digital signature)</i>		Date	
Austin Baker (from file)		November 22, 2022	
Mailing Address (including City, State, & ZIP)		Physical Address (if different)	
678 Jefferson Drive, Palmyra, VA 22963			
Years Lived in Fluvanna	Phone #	Alternate Phone #	Email Address
2	[REDACTED]		[REDACTED]
Office Use Only			
Application Received On:	2022-11-23	Application Received By:	
Acknowledgement Sent:	2022-11-23	Caitlin Solis	
Renewal Date:		Remarks:	
Renewal Date:			
Renewal Date:			
Renewal Date:			

# Austin Baker

2611 Hydraulic Road Apt. C  
Charlottesville, VA 22901



## SKILLS

-Registered as Qualified Mental Health Professional - Trainee

-Experience working under stressful conditions, often involving the public

-Certified for Firefighter I, Hazmat Operations & Awareness, and Mass Casualty Decontamination

-Experience effectively communicating with individuals from diverse backgrounds, including those in mental health crisis

## EXPERIENCE

### **Virginia National Guard, Rocky Mount, VA** - *Chemical, Biological, Radiological, & Nuclear Specialist*

February 2018 - PRESENT

- Knowledgeable in chemical, biological, radiological & nuclear agent characteristics and response techniques
- Train soldiers/civilians in the proper use of personal protective equipment and chemical agent monitoring equipment
- Respond to community needs in cooperation with state and local response agencies during times of need (Coronavirus outbreak)

### **Highlands Community Services, Abingdon, VA** - *Therapeutic Day Treatment Specialist*

August 2019 - March 2020

- Worked to support children in developing appropriate behavior and emotional regulation in a public school setting
- Taught coping skills and social skills to elementary-aged children both one-on-one and in groups of 5-10 individuals
- Worked with teachers, school administrators, and mental health professionals to develop treatment plans to improve student classroom behavior and academic performance

### **Frontier Health, Weber City, VA** - *Case Manager II*

October 2018 - August 2019

- Work with mental health and recovering substance abuse clients to develop personalized treatment goals
- Coordinate services with mental health professionals, physicians, and community agencies to ensure clients receive appropriate levels of care and access to available resources

### **Natural Tunnel State Park, Duffield, VA** - *Park Ranger*



May 2014 - December 2017

- Audit daily park revenue, prepare financial reports and prepare bank deposits with amounts greater than \$10,000
- Teach guests about the park and local history and geography

## **EDUCATION**

**Virginia Tech, Blacksburg, VA-** *Bachelor of Science: Psychology*

December 2017

**FLUVANNA COUNTY BOARD OF SUPERVISORS  
AGENDA ITEM STAFF REPORT**

**TAB F**

<b>MEETING DATE:</b>	December 21, 2022				
<b>AGENDA TITLE:</b>	FY22 Annual Comprehensive Financial Report (ACFR)				
<b>MOTION(s):</b>	N/A				
<b>BOS 2 YEAR GOALS?</b>	Yes	No	<b>If yes, list goal(s):</b>		
		X			
<b>AGENDA CATEGORY:</b>	Public Hearing	Action Matter	Presentation	Consent Agenda	Other
			X		
<b>STAFF CONTACT(S):</b>	Eric Dahl, County Administrator & Tori Melton, Director of Finance				
<b>PRESENTER(S):</b>	Eric Dahl, County Administrator; Tori Melton, Director of Finance and David Foley, Robinson, Farmer, Cox Associates				
<b>RECOMMENDATION:</b>	Information only				
<b>TIMING:</b>	N/A				
<b>DISCUSSION:</b>	FY22 Annual Comprehensive Financial Report summary brief for the Board of Supervisors.				
<b>FISCAL IMPACT:</b>	N/A				
<b>POLICY IMPACT:</b>	N/A				
<b>LEGISLATIVE HISTORY:</b>	N/A				
<b>ENCLOSURES:</b>	FY22 Annual Comprehensive Financial Report				
<b>REVIEWS COMPLETED:</b>	Legal	Finance	Purchasing	HR	Other
		X			



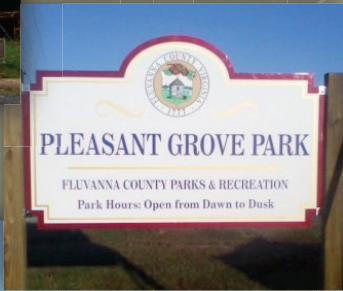


## County of Fluvanna, Virginia

# Annual Comprehensive Financial Report

Fiscal Year Ended  
June 30, 2022

*A great place to live,  
learn, work, and play!*





**COUNTY OF FLUVANNA, VIRGINIA**  
**ANNUAL COMPREHENSIVE FINANCIAL REPORT**  
**YEAR ENDED JUNE 30, 2022**

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**Prepared By:**

---

Department of Finance  
County of Fluvanna, Virginia  
Eric Dahl, Tori Melton





**COUNTY OF FLUVANNA, VIRGINIA**Annual Comprehensive Financial Report  
Fiscal Year Ended June 30, 2022**TABLE OF CONTENTS**

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**COUNTY OF FLUVANNA, VIRGINIA**

Annual Comprehensive Financial Report  
Fiscal Year Ended June 30, 2022

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**COUNTY OF FLUVANNA, VIRGINIA**  
Annual Comprehensive Financial Report  
Fiscal Year Ended June 30, 2022

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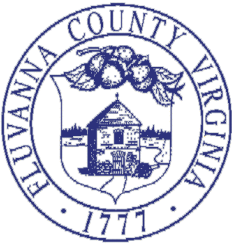
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**COUNTY OF FLUVANNA, VIRGINIA**

Annual Comprehensive Financial Report  
Fiscal Year Ended June 30, 2022

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# COUNTY OF FLUVANNA

*“Responsive & Responsible Government”*

132 Main Street  
P.O. Box 540  
Palmyra, VA 22963  
(434) 591-1910  
Fax (434) 591-1911  
[www.fluvannacounty.org](http://www.fluvannacounty.org)

## BOARD OF SUPERVISORS

John M. “Mike” Sheridan  
Chair  
*Columbia District*

Anthony P. “Tony” O’Brien  
Vice Chair  
*Rivanna District*

Mozell H. Booker  
*Fork Union District*

Patricia B. Eager  
*Palmyra District*

Christopher Fairchild  
*Cunningham District*

## COUNTY ADMINISTRATION

Eric M. Dahl  
*County Administrator*

Caitlin Solis  
*Clerk to the Board*

December 15, 2022

**To the Citizens of Fluvanna County, Virginia**  
**To the Honorable Members of the Board of Supervisors of Fluvanna County**

We are pleased to submit to you the Annual Comprehensive Financial Report (ACFR) for the County of Fluvanna (the “County”) for the fiscal year ended June 30, 2022. The *Code of Virginia* requires that local governments publish, within six months of the close of each fiscal year, a complete set of financial statements presented in conformity with accounting principles generally accepted in the United States of America (GAAP) and audited in accordance with auditing standards generally accepted in the United States of America by a firm of licensed certified public accountants. This report has been prepared by the Department of Finance in accordance with the standards of financial reporting as prescribed by the Governmental Accounting Standards Board (GASB), the Financial Accounting Standards Board (FASB) where applicable, and the Auditor of Public Accounts (APA).

This report consists of management’s representations concerning the finances of the County. Consequently, management assumes full responsibility for the completeness and fairness of presentation of all of the information presented in this report. To provide a reasonable basis for making these representations, management of the County has established a comprehensive internal control framework that is designed to ensure compliance with applicable laws, regulations and County policies, to safeguard the County’s assets, and to compile sufficient reliable information for the preparation of the County financial statements in conformity with GAAP. Because the cost of internal controls should not outweigh their benefits, the County’s comprehensive framework of internal controls has been designed to provide reasonable rather than absolute assurance that the financial statements will be free from material misstatement. As management, we assert that, to the best of our knowledge and belief, this financial report is complete and accurate in all material respects, and presents fairly the financial position and results of operations of the various funds and component units of the County

This report is intended to provide informative and relevant financial information for the citizens of the County, the Board of Supervisors (the Board), investors, creditors and other concerned readers. All are encouraged to contact the Department of Finance with any comments or questions concerning this report.



The County's financial statements have been audited by Robinson, Farmer, Cox, Associates, L.L.P., a firm of licensed certified public accountants. The goal of the independent audit was to provide reasonable assurance that the financial statements of the County for the fiscal year ended June 30, 2022, are free of material misstatement. The independent audit involved examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; assessing the accounting principles used and significant estimates made by management; and evaluating the overall financial statement presentation.

The independent auditors concluded, based upon the audit, that there was a reasonable basis for rendering an unmodified opinion that the County's financial statements for the fiscal year ended June 30, 2022 are fairly presented in all material respects, in conformity with GAAP. The auditors' report is presented as the first component of the financial section of this report.

The independent audit of the financial statements of the County was part of a broader, federally mandated "Single Audit" designed to meet the special needs of federal grantor agencies. The standards governing Single Audit engagements require the independent auditor to report not only on the fair presentation of the financial statements, but also on the County's compliance with the financial and administrative requirements applicable to each of the County's major federal programs. These reports are available in the Compliance Section of this report.

GAAP requires that management provide a narrative introduction, overview, and analysis to accompany the basic financial statements in the form of Management's Discussion and Analysis (MD&A). This letter of transmittal is designed to complement the MD&A and should be read in conjunction with it. The County's MD&A can be found immediately following the report of the independent auditors.

## **PROFILE OF THE COUNTY**

The County was established in 1777 after several divisions from other counties with the final division from Albemarle County. Fluvanna County was once part of Henrico County, one of the original shires of the Virginia Colony. In 1727, Henrico County was divided and Fluvanna County became a part of Goochland County. Goochland County was divided in 1744 and Fluvanna became a part of Albemarle County. In 1777, Albemarle County was divided to create Fluvanna County. The County was named for the Fluvanna River, the name given to the James River west of Columbia. Fluvanna is Latin for "Anne's River" – in honor of Queen Anne of England. Palmyra was made the county seat in 1828 and remains the county seat today. It quickly became a thriving town after the courthouse was completed in 1830. While Palmyra has changed and modernized over the years, it still possesses an aura of tranquility.

The County operates under the traditional board form of government as defined under Virginia law. The governing body of the County is the Board of Supervisors, which establishes policies for the administration of the County. The Board of Supervisors consists of five members representing the five electoral districts in the County: Columbia, Cunningham, Fork Union, Palmyra, and Rivanna. The Board of Supervisors appoints a County



Administrator to serve as the administrative manager of the County. The County Administrator serves at the pleasure of the Board of Supervisors, carries out the policies established by the Board of Supervisors, and directs business and administrative procedures within the County government. The County has taxing powers subject to statewide restriction and tax limits.

Fluvanna County is centrally located in the heart of Virginia, 120 miles south of Washington, D.C., 60 miles west of Richmond, Virginia, and 25 miles southeast of Charlottesville, Virginia. The location of the County can be described as the Piedmont Plateau Physiographic Province and is characterized by gently rolling hills. The County encompasses a land area of 282 square miles. Two U.S. primary and two State primary routes traverse the County. The County is bounded, in effect, by Interstate 64 to the north and by the James River to the south. The Rivanna River, the Commonwealth's first designated "Scenic River", bisects the county and joins the James at the historic town of Columbia. Agriculture remains important in Fluvanna's economy. Two-thirds of the county's land is forested with most open land devoted to farming and grazing.

In addition to the elected Board of Supervisors, five constitutional officers are elected. These officers include the Clerk of the Circuit Court, the Sheriff, the Commonwealth's Attorney, the Treasurer, and the Commissioner of the Revenue. Two officials are elected to serve as County representatives on the Thomas Jefferson Soil & Water Conservation District Board. Five officials are elected to serve as the Fluvanna County School Board.

The departments of the Board of Supervisors, County Administrator, County Attorney, Commissioner of the Revenue, Treasurer, Information Technology, Finance, Registrar, and Human Resources constitute the general government administration of the County. The County Administrator, Constitutional officers, along with the Directors of the various departments, implement the laws and policies of the County by developing and executing the procedures that are necessary in order to provide general support services to County residents.

The Court system is made up of the Circuit Court, General District Court, Juvenile and Domestic Relations Court, Clerk of the Circuit Court, Court Services, and Commonwealth's Attorney. The public safety operations of the County include the Sheriff, Emergency Communications, Emergency Management, Fire and Rescue Squads, Animal Control, Building Inspections, Blue Ridge Juvenile Detention, and Central Virginia Regional Jail.

Public Works is comprised of the departments of Facilities, Utilities, and Public Works which administers capital projects of the County and oversees solid waste management, Sewer, the Zion Crossroads Water and Sewer System and the Fork Union Sanitary District.

The Department of Social Services determines eligibility for public assistance programs, which are mandated by federal and state law. The Community Services Board provides mental health, mental retardation, and substance abuse services. In addition, it provides adult services, group home services, and supervised living services. Fluvanna is served by the Thomas Jefferson Health District along with Charlottesville, and Albemarle, Greene, Louisa, and Nelson counties.

Parks and Recreation provides and promotes leisure services including park activities, educational and hobby programs, senior citizen activities, youth programs, adult athletic leagues, special events, and other activities for County residents. The Fluvanna County Library provides public library service to the County.

The Planning and Zoning Department provides numerous services that relate to the well-being and orderly development of the community. Primary areas of responsibility include the Comprehensive Plan, current and long range planning, and code enforcement. This Department also maintains the geographic information system (GIS) for developing, maintaining, and distributing geographic related data sets and applications. The Economic Development Department has responsibility for attracting and retaining high quality business and industry.

The County provides education through its own school system administered by the Fluvanna County School Board (the School Board). The County promotes commerce through the Economic Development Authority of Fluvanna County, Virginia (the EDA). These agencies have been classified as discretely presented component units in the financial reporting entity because they are legally separate entities for which the County is financially accountable. The EDA has the power to issue tax-exempt industrial development revenue bonds on behalf of qualifying enterprises wishing to utilize that form of financing, as well as to finance County facilities. Those bonds do not constitute a debt or pledge of the faith and credit of the County but represent limited obligations of the EDA payable solely from the revenue and receipts derived from the projects funded with the proceeds.

The School Board administers its own appropriations within the categories defined by the Commonwealth of Virginia. The Board of Supervisors' financial accountability over the School Board is also limited to approving transfers to the education funds and authorizing school debt issuances. The Fluvanna County Public Schools is the single largest service provided by the County. The elected School Board is composed of five members who represent the five electoral districts. The School Board appoints a Superintendent to administer the policies of the School Board. The school system is comprised of one high school, one middle school, and three elementary schools. The K-12 End-of-Year Membership as of June 2022 totaled 3,265 students. The Fluvanna High School Completion Rate is 95.7% (VA On-Time Graduation Rate) with 73.8% of graduates seeking higher education.

Virginia law requires the County to maintain a balanced budget in each fiscal year. The annual budget serves as the foundation of the County's financial planning and control. These budgetary controls ensure compliance with provisions embodied in the annual appropriated budget approved by the Board of Supervisors. Activities of the general fund and capital projects fund are included in the annual appropriated budget. All agencies and departments of the County are required to submit requests for appropriation to the County Administrator by the date established in the budget calendar. The County Administrator uses these requests as the starting point for developing a proposed budget. Then, the County Administrator presents the proposed budget to the Board who begin a series of work sessions. The Board is required to hold a public hearing on the proposed budget and to adopt a final budget by no later than June 30<sup>th</sup>, the close of the County's fiscal year, as required by 15.2-2503, Code of Virginia of 1950, as amended. A budget is not required for fiduciary funds. The appropriated budget is prepared by fund and function (e.g., public safety) with the appropriations resolution adopted by the Board placing legal restrictions on expenditures at the fund and function level.

When necessary, the Board of Supervisors approves amendments to the adopted budget in accordance with 15.2-2507, Code of Virginia of 1950, as amended. Budgetary compliance is monitored and reported at the department level. The budget is implemented through appropriations that the Board makes annually, with supplemental appropriations made as required. These appropriations, except those to incur mandated expenditures, may be greater or less than contemplated in the budget.

#### ***FACTORS AFFECTING FINANCIAL CONDITION***

The information presented in the financial statements is perhaps best understood when it is considered from the broader perspective of the specific environment within which Fluvanna County operates.

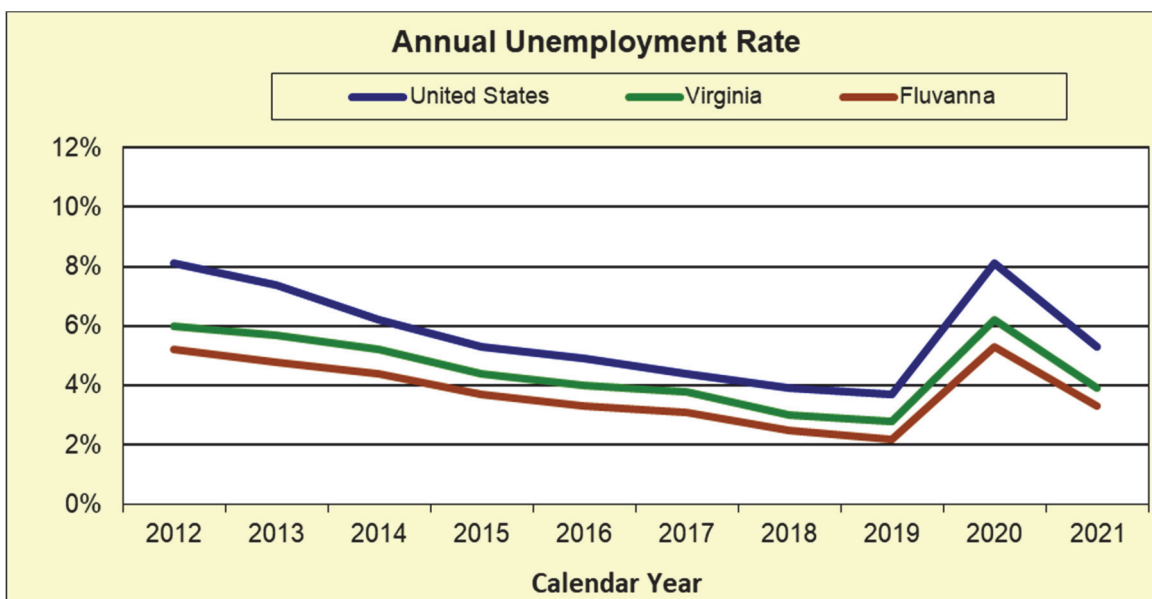
## COVID-19

On March 11, 2020, the World Health Organization declared the COVID-19 outbreak a pandemic. On March 12, 2020, Governor Ralph S. Northam issued Executive Order Fifty-One, declaring a state of emergency for the Commonwealth of Virginia arising from the novel Coronavirus (COVID-19) pandemic. On March 13, 2020, the President of the United States declared a national emergency, beginning March 1, 2020, in response to the spread of COVID-19. In response to negative effects on global and local economies, the federal government made resources available to the Commonwealth and its localities.

The County received \$4.8 million in Coronavirus Aid, Relief, and Economic Security (CARES) Act funds in FY21, which the County utilized to mitigate the immediate impacts of COVID-19. Also in FY21, the County received \$2.65 million in American Rescue Plan Act (ARPA) funds. These funds provide substantial flexibility for each jurisdiction to meet local needs—including replacing lost revenue, support for households, small businesses, impacted industries, essential workers, and the communities hardest-hit by the crisis. These funds also deliver resources that recipients can invest in building, maintaining, or upgrading their water, sewer, and broadband infrastructure. In FY22, the County received the second \$2.65 million installment payment of ARPA funds, for a total of \$5.3 million. The County has utilized some these funds to date for necessary broadband infrastructure and public safety needs.

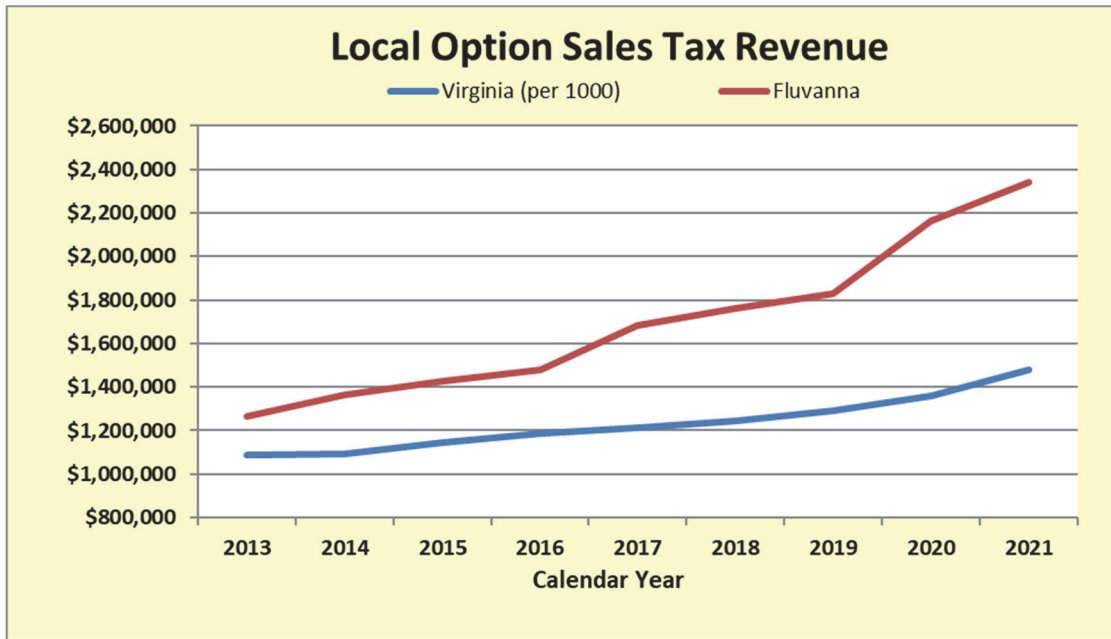
### Local Economy

Based on available economic data, the annual local unemployment rate for 2021 was 3.3%, 2.0% lower than the 5.3% annual local unemployment rate for 2020. The local unemployment rate compares favorably to the state and national rate of 3.9% and 5.3%, respectively. The predominant industries are government, education, administrative and support services, health care, and retail trade. As seen in the chart below, annual unemployment in Fluvanna County has experienced a significant decrease in 2021 like many other areas, due to easing restrictions from the coronavirus pandemic. As of June 2022, monthly unemployment data reflects rates trending back toward 2019 pre-pandemic levels at 2.7%.



Source: Virginia Employment Commission, Local Area Unemployment Statistics - Annual, Not Seasonally Adjusted

Sales tax revenue can also be an indicator of the overall condition of the County’s economy. As seen in the chart below, there has been strong growth in the Local Option Sales Tax revenue in Fluvanna County over the past three years. Local Option Sales Tax revenue has increased 8.3% over the previous year and 58.5% from 2016 to 2021. In contrast, Virginia has seen a 24.3% increase during the same time period. Within the last ten years, Fluvanna County experienced its highest single year increase from 2019 to 2020 at 18.4%. This can be directly attributed to changes implemented from the Commonwealth for online retailers making more than \$100,000 in annual gross sales to collect and pay sales tax starting July 1, 2019. Another reason for the County seeing the Local Option Sales Tax increase is due to residents shopping more local since the Coronavirus pandemic.



Source: Virginia Department of Taxation, Revenue Forecasting – Annual

The population growth in the County has increased over the years due to competitively priced housing, a rural setting, and approximation to major urban centers, including Charlottesville and Richmond. Fluvanna County saw an increase of 28.2% in population growth between the 2000 and the 2010 census. However, population growth has moderated from the 2010 to 2020 census at a rate of 6.1%.



Source: Weldon Cooper Center for Public Service, Demographics & Workforce Group - July 1st Estimates



The County received its first formal public credit ratings in July 2008. Standard & Poor's provided a rating of AA- with remarks of "strong wealth and income levels, developing local economy has access to the Charlottesville core based statistical area, and solid financial performance with positive operating results and strong reserves." In May 2014, Standard & Poor's raised its long-term rating for Fluvanna County to AA, with a more recent reaffirmation. In November 2022, Moody's reaffirmed its existing rating of Aa2 for the County.

## **Financial Policies**

Fluvanna continues to adhere to a conservative fund balance policy that maintains unassigned fund balance at a minimum of 12% of General Fund revenues plus Component Unit School Fund revenues, less the operating transfer from the General Fund.

## **MAJOR INITIATIVES**

For fiscal year 2022, following the priorities established by the County of Fluvanna Board of Supervisors, and with the assistance and guidance of the County Administrator, County staff and agencies implemented and continued a number of specific projects designed to provide County residents with cost efficient government while enhancing their home and employment environment. Major initiatives begun, continued, or completed during this fiscal year are:

- The Zion Crossroads Water and Sewer system will provide water and sewer infrastructure for Fluvanna County's growth corridor from the intersection of U.S. Route 250/Route 15, going west approximately 2.5 miles on U.S. Route 250 towards Charlottesville and going south approximately 1 mile on Route 15. The Board of Supervisors has to date appropriated \$775,000 from unassigned fund balance for the design of the Zion Crossroads Water and Sewer System. In August 2017, a Water and Sewer Revenue Bond was issued, providing \$8.5 million in project funds. The final design was completed and approved by the Board of Supervisors in November 2017. An Invitation for Bid for construction was issued in May 2018 and all bids were received in October 2018. Construction Notice to Proceed was issued for March 11, 2019 and substantial completion was achieved September 2022. The County is currently pursuing completion of the punchlist items and the first commercial connection application was received October 2022.
- The Zion Crossroads West Waterline Extension expands the above original project 1.1 miles west on Route 250. The original creation for the project was necessitated by the request from the Virginia Department of Environmental Quality (DEQ) to provide clean drinking water for six households with contaminated private wells. When the County entered into an agreement in July 2020, the total project cost was estimated at \$1.5 million, with DEQ to provide \$1.0 million toward engineering and construction costs. Final design is complete and the County is expected to release an Invitation for Bid for construction in early spring of 2023.
- The James River Water Authority (JRWA) Water System is supported 50/50 and created by Fluvanna and Louisa County. This project will construct a raw water intake system and pipeline from the James River to serve the 50 year water supply needs of Fluvanna and Louisa County. The pipeline from the water intake system will terminate around Route 6 in the southeast corner of Fluvanna County. Both County's will have access to the water system and be responsible for building any future pipelines that connect to the system. In May 2016, a Revenue Bond was issued, providing \$9.0 million in project funds. The project is currently undergoing Phase 2 archaeological survey work to determine an alternative intake location. It is anticipated the James River Water Authority will have the necessary archeological report complete in January 2023 to further solidify the selection an alternative intake location. The project will take 18-24 months to complete after construction begins.



- Development of a County-owned business park is underway in the Fork Union area of the County on 112 acres of County-owned property behind the Fluvanna Community Center and Fork Union Fire Station. Three additional adjoining parcels were purchased in prior fiscal years and \$111,360 was allocated for initial engineering, due diligence and a master plan report to make the property more marketable.
- Broadband expansion has been a priority for the County the last couple of years and funding of \$2.2 million (Virginia Telecommunication Initiative grant, CARES Act, ARPA and General Fund) has been committed to advance this utility necessity for the community. It is projected that the County will have 100% broadband coverage by December 2024.

**FUTURE BUDGET CONSIDERATIONS**

For fiscal year 2023, the Board of Supervisors approved an Operating Budget of \$98.0 million, inclusive of a General Fund budget of \$55.9 million and a Capital Improvement budget of \$3.9 million. The Board of Supervisors decreased the real estate tax rate to \$0.87 per \$100 of assessed value for calendar year 2022, due to strong real estate value increases.

Below is the real estate tax rate history for 15 years.



## AWARDS AND ACKNOWLEDGMENTS

The Governmental Finance Officers Association (GFOA) of the United States and Canada awarded a Certificate of Achievement for Excellence in Financial Reporting (ACFR) to the County of Fluvanna for its annual comprehensive financial report for the fiscal year ended June 30, 2021. This is the twelfth year that the County has received this prestigious award. In order to be awarded a Certificate of Achievement, a government must publish an easily readable and efficiently organized ACFR. This report must satisfy both generally accepted accounting principles and applicable legal requirements.

A Certificate of Achievement is valid for a period of one year only. We believe that our current ACFR continues to meet the Certificate of Achievement Program's requirements, and we are submitting it to the GFOA to determine its eligibility for another certificate.

The preparation of this report could not have been accomplished without the cooperation and dedication of the staff of the Fluvanna County Finance Department, Robinson Farmer Cox Associates, and all County agencies and departments that assisted and contributed to the preparation of this Report. Credit also must be given to the Board of Supervisors for their unwavering support for maintaining the highest standards of professionalism in the management of Fluvanna County's finances.

Respectfully submitted,



Eric M. Dahl  
County Administrator

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**COUNTY OF FLUVANNA, VIRGINIA**  
**DIRECTORY OF PRINCIPAL OFFICIALS**  
**June 30, 2022**

Board of Supervisors

John M. Sheridan, Chair ..... Columbia District  
 Anthony P. O'Brien, Vice Chair ..... Rivanna District  
 Mozell H. Booker ..... Fork Union District  
 Patricia B. Eager ..... Palmyra District  
 Chris Fairchild ..... Cunningham District  
 Caitlin Solis ..... Clerk

Constitutional Officers

Andrew M. Sheridan ..... Commissioner of Revenue  
 Linda H. Lenherr ..... Treasurer  
 Jeffrey W. Haislip ..... Commonwealth's Attorney  
 Eric B. Hess ..... Sheriff  
 Tristana Treadway ..... Clerk of the Circuit Court

County Administrative Officials

Eric M. Dahl ..... County Administrator

School Board

Dr. James Kelly, Chair ..... Palmyra District  
 Perrie Johnson, Vice Chair ..... Fork Union District  
 Charles Rittenhouse ..... Cunningham District  
 Andrew Pullen ..... Columbia District  
 Gequetta Murray-Key ..... Rivanna District  
 Brandi Critzer ..... Clerk

School Administrative Officials

Dr. Peter Gretz ..... Superintendent of Schools

Social Services Board

Sandra Patterson, Chair ..... Columbia District  
 Martha Brown, Vice Chair ..... Palmyra District  
 Deborah T. Johnson ..... Fork Union District  
 Vacant ..... Rivanna District  
 Gene Ott ..... Cunningham District  
 Patricia B. Eager ..... Board of Supervisor's Representative

Social Services Administrative Official

Kimberly Mabe ..... Director of Social Services

Other Officials

Hon. Richard E. Moore ..... Judge of the Circuit Court  
 Hon. Theresa W. Carter ..... Judge of the General District Court  
 Hon. Barbara G. Lowe ..... Judge of the Juvenile and Domestic Relations District Court

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Government Finance Officers Association

Certificate of  
Achievement  
for Excellence  
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Reporting

Presented to

**County of Fluvanna  
Virginia**

For its Annual Comprehensive  
Financial Report  
For the Fiscal Year Ended

June 30, 2021

*Christopher P. Morrill*

Executive Director/CEO

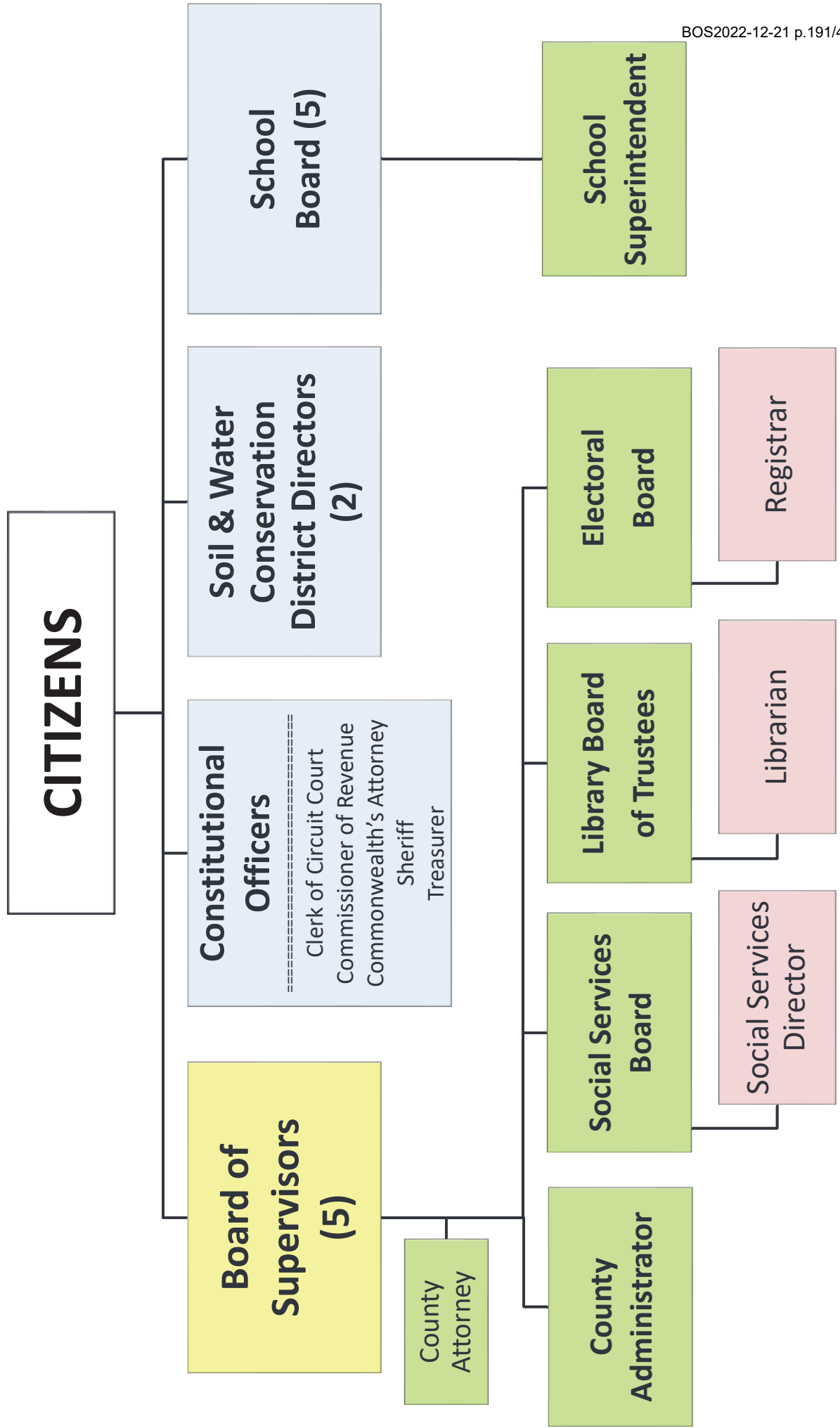


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# County Organization

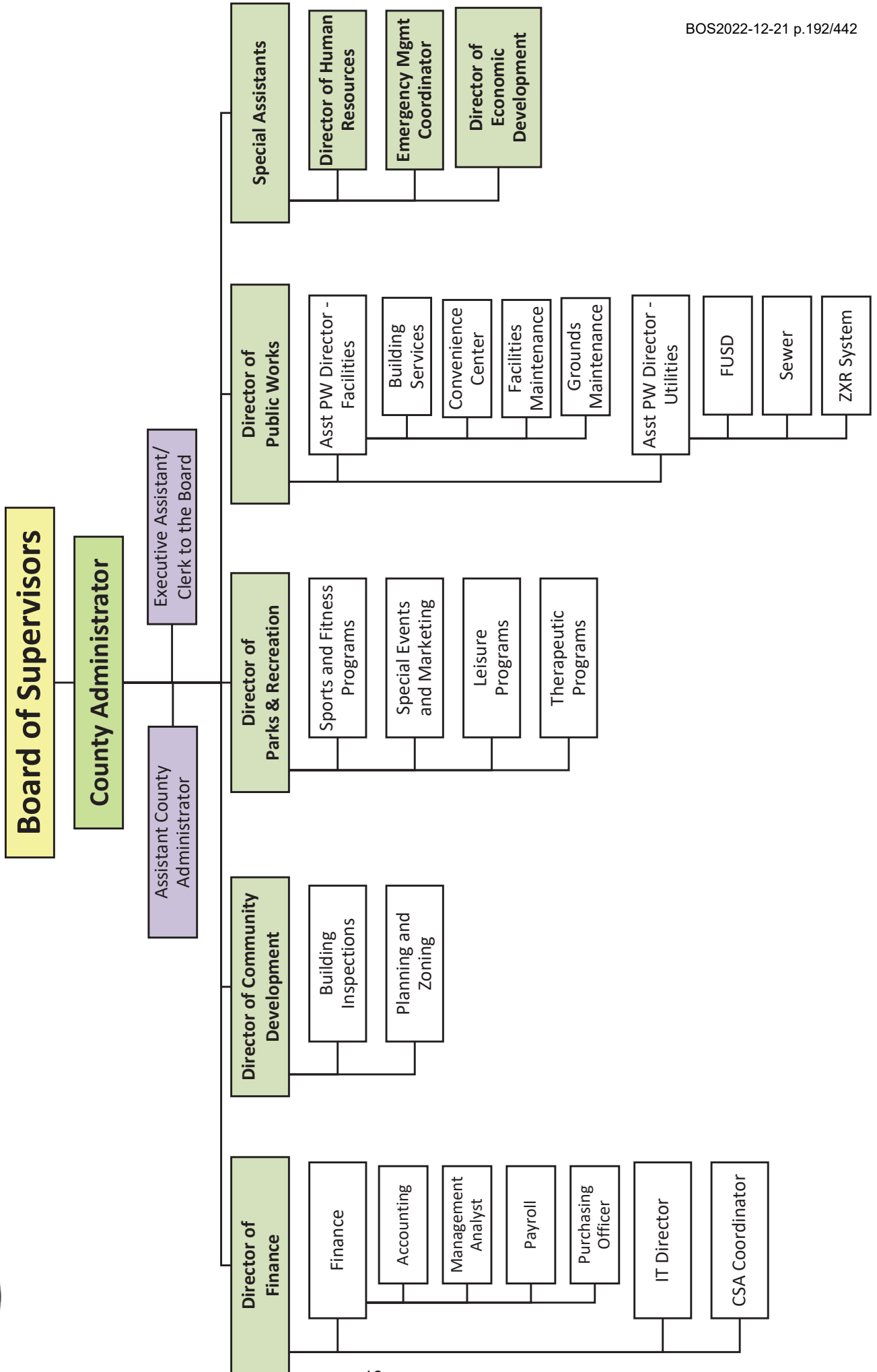
August 2021





# County Administration Structure

June 2022





ROBINSON, FARMER, COX ASSOCIATES, PLLC  
*Certified Public Accountants*

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**Independent Auditors' Report**

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**To the Honorable Members of the Board of Supervisors  
County of Fluvanna, Virginia**

**Report on the Audit of the Financial Statements**

***Opinions***

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the discretely presented component units, each major fund, and the aggregate remaining fund information of the County of Fluvanna, Virginia, as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

In our opinion, based on our audit and the report of the other auditors, the financial statements referred to above present fairly, in all material respects, the financial position of the governmental activities, the business type activities, the discretely presented component units, each major fund, and the aggregate remaining fund information of the County of Fluvanna, Virginia, as of and for the year ended June 30, 2022, and the respective changes in financial position, and, where applicable, cash flows thereof and the respective budgetary comparison for the General Fund for the year then ended in accordance with accounting principles generally accepted in the United States of America.

***Basis for Opinions***

We conducted our audit in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the *Specifications for Audits of Counties, Cities, and Towns*, issued by the Auditor of Public Accounts of the Commonwealth of Virginia. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of County of Fluvanna, Virginia, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

***Change in Accounting Principles***

As described in Note 24, to the financial statements, in 2022, the County adopted new accounting guidance, GASB Statement Nos. 87, *Leases and* 92, *Omnibus*. Our opinions are not modified with respect to this matter.

### ***Responsibilities of Management for the Financial Statements***

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about County of Fluvanna, Virginia's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

### ***Auditors' Responsibilities for the Audit of the Financial Statements***

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the *Specifications for Audits of Counties, Cities, and Towns* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the *Specifications for Audits of Counties, Cities, and Towns*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of County of Fluvanna, Virginia's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about County of Fluvanna, Virginia's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

### ***Required Supplementary Information***

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, budgetary comparison information, and schedules related to pension and OPEB funding as listed in the table of contents be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied /certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance. The budgetary comparison information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated in all material respects in relation to the basic financial statements taken as a whole.

### ***Supplementary Information***

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise County of Fluvanna, Virginia's basic financial statements. The accompanying combining and individual fund financial statements and schedules and schedule of expenditures of federal awards, as required by Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual fund financial statements and schedules and the schedule of expenditures of federal awards are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

### ***Other Information***

Management is responsible for the other information included in the annual report. The other information comprises the introductory and statistical sections but does not include the basic financial statements and our auditors' report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.



**Other Reporting Required by Government Auditing Standards**

In accordance with *Government Auditing Standards*, we have also issued our report dated December 15, 2022, on our consideration of County of Fluvanna, Virginia's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of County of Fluvanna, Virginia's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering County of Fluvanna, Virginia's internal control over financial reporting and compliance.

*Robinson, Farnell, Cox Associates*

Charlottesville, Virginia  
December 15, 2022

## **MANAGEMENT'S DISCUSSION AND ANALYSIS**

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### **To the Honorable Members of the Board of Supervisors To the Citizens of Fluvanna County County of Fluvanna, Virginia**

The management of the County of Fluvanna, Virginia presents the following discussion and analysis as an overview of the County's financial activities for the fiscal year ended June 30, 2022. We encourage readers to read this discussion and analysis in conjunction with the transmittal letter in the Introductory Section of this report, and the County's financial statements which follow this discussion and analysis.

### **Financial Highlights**

- The assets and deferred outflows of the County exceeded its liabilities and deferred inflows at the close of the most recent fiscal year by \$60.0 million (net position). Of this amount, \$36.2 million (unrestricted net position) may be used to meet the government's ongoing obligations to citizens and creditors.
- The County's total net position increased by \$7.5 million, of which the governmental activities increased by \$6.7 million and business-type activities increased by \$900,000.
- As of the close of fiscal year 2022, the County's governmental funds reported combined ending fund balances of \$41.4 million. Approximately 63.7% of this amount (\$26.4 million) is available for spending at the government's discretion (unassigned fund balance).
- At the end of the current fiscal year, unrestricted fund balance (the total of committed, assigned, and unassigned components of fund balance) for the general fund was \$32.4 million, or approximately 62.2% of total general fund expenditures.
- The total long-term obligations for Primary Government decreased by \$900,000 during fiscal year 2022 (Note 7). This net decrease was the result of retirements on existing debt and the issuance of a school general obligation bond and a capital lease.

### **Overview of the Financial Statements**

This discussion and analysis are intended to serve as an introduction to the County's basic financial statements. The County's basic financial statements comprise three components:

1. Government-wide financial statements,
2. Fund financial statements, and
3. Notes to the financial statements.

This report also contains other supplementary information in addition to the basic financial statements themselves.

## Government-Wide Financial Statements

The *government-wide financial statements* (Exhibits 1 and 2) are designed to report information about the County as a whole using accounting methods similar to those found in the private sector. They also report the County's net position and how it has changed during the fiscal year. These statements provide both short-term and long-term information about the County's overall financial status.

The *statement of net position* (Exhibit 1) presents information on all of the County's assets, liabilities, and deferred inflows/outflows of resources including governmental activities, business-type activities, and component unit activities. Net position is the difference between assets and deferred outflows and liabilities and deferred inflows, which provides a measure of the County's financial health, or financial condition. Over time increases or decreases in the net position may serve as an indicator of whether the County's financial condition is improving or deteriorating. Other non-financial factors will also need to be considered, such as changes in the County's property tax base and the condition of the County's facilities.

The *statement of activities* (Exhibit 2) presents information using the accrual basis of accounting, and shows how the County's net position changed during the fiscal year. All of the current year's revenues and expenses are shown in this statement, regardless of when cash is received or paid. The Statement of Activities presents expenses before revenues to emphasize that the government's revenue is generated for the express purpose of providing services.

In the government-wide financial statements, the County's activities are divided into three categories:

***Governmental activities:*** Most of the County's basic services are reported here, including general governmental; judicial administration; public safety; public works; health and welfare; education; parks, recreation and cultural; and community development. These activities are financed primarily by property taxes, other local taxes, and Federal and State grants.

***Business-type activities:*** The County charges fees to users to cover all, or a significant portion, of the costs associated with the provision of certain services. These business-type activities of Fluvanna County are intended to be self-supporting and include the Fork Union Sanitary District, Palmyra Sewer and the Zion Crossroads Water and Sewer System.

***Component units:*** The County has two component units, the Fluvanna County Public Schools (School Board) and the Economic Development Authority of Fluvanna County, which are included in this annual financial report. Although legally separate, the discretely presented component units are important because the County is financially accountable for them. A primary government is accountable for an organization if the primary government is able to impose its will on the organization or the organization is capable of imposing specific financial burdens on the primary government. The County approves debt issuances to finance School Board assets and provides significant funding for its operation. Additional information on the component units can be found in Note 1 of the Notes to Financial Statements section of this report.

## Fund Financial Statements

These statements focus on individual parts of the County's government, reporting the County's operations in more detail than the government-wide statements. Funds are used to ensure compliance with finance-related legal requirements and are to keep track of specific sources of revenue and expenses for particular purposes. The County has three kinds of funds:

*Governmental funds* – Most of the County’s basic services are included in governmental funds, which focus on (1) the in flows and out flows of cash and other financial assets that can be readily converted to cash, and (2) the balances remaining at year-end that are available for spending. The governmental funds financial statements provide a detailed short-term view that helps the reader determine whether there are more or fewer financial resources that can be spent in the near future to finance the County’s programs. Because this information does not encompass the additional long-term focus of the government-wide statements, additional information is provided with the fund financial statements to explain the relationship (or differences). The County has two major funds, the General Fund and the Capital Projects Fund. The General fund is the main operating account of the County and therefore, the largest of the governmental funds. The Capital Projects Fund is used to account for major capital projects, primarily construction related. It provides control over resources that have been segregated for specific capital projects. All other governmental funds, which include special revenue funds, are collectively referred to as non-major governmental funds.

The County adopts an annual appropriated budget for its Governmental funds. A budgetary comparison statement has been provided for the General Fund and Capital Projects Fund to demonstrate compliance with this budget.

*Proprietary funds* – The County currently only maintains Enterprise Funds as a Proprietary Fund. Enterprise funds are used to report the same functions presented as *business-type activities* in the government-wide financial statements. The County uses enterprise funds to account for its water and sewer programs. Proprietary funds provide the same type of information as the government-wide financial statements, only in more detail. The proprietary fund financial statements provide separate information for the water and sewer activities, which are considered to be major funds of the County.

*Fiduciary funds* – The County is the trustee, or fiduciary, for the County’s *agency funds*. It is responsible for ensuring that the assets reported in these funds are used for their intended purposes. All of the County’s fiduciary activities are reported in a separate statement of fiduciary net assets and a statement of changes in fiduciary net assets. The County excludes these activities from the County’s government-wide financial statements because the County cannot use these assets to finance its operations. Agency funds are County custodial funds used to provide accountability of client monies for which the County is custodian.

Notes to the financial statements - The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements.

Other information - In addition to the basic financial statement and accompanying notes, this report also presents certain *required supplementary information* for budgetary comparison schedules and presentation of combining financial statements for the discretely presented component unit School Board. The School Board does not issue separate financial statements.

**Government-wide Overall Financial Analysis****Statement of Net Position**

Table 1 summarizes the Statement of Net Position (Exhibit 1 in the Financial Section of the Annual Comprehensive Financial Report) for the primary government as of June 30, 2022 and 2021.

**Table 1**

**County of Fluvanna, Virginia**  
**Summary of Net Position**  
(\$ in millions)

	<b>Primary Government</b>					
	<b>Governmental Activities</b>		<b>Business-type Activities</b>		<b>Total</b>	
	<b>2022</b>	<b>2021</b>	<b>2022</b>	<b>2021</b>	<b>2022</b>	<b>2021</b>
Current and other assets	\$ 76.0	57.9	\$ 1.7	\$ 1.9	\$ 77.7	\$ 59.8
Capital assets	81.5	85.5	16.2	16.0	97.7	101.5
Total assets	<u>\$ 157.5</u>	<u>\$ 143.4</u>	<u>\$ 17.9</u>	<u>\$ 17.9</u>	<u>\$ 175.4</u>	<u>\$ 161.3</u>
Total deferred outflows of resources	\$ 12.2	\$ 13.2	-	-	\$ 12.2	\$ 13.2
Long-term liabilities outstanding	\$ 77.3	78.4	\$ 9.9	\$ 10.5	\$ 87.2	\$ 88.9
Other liabilities	15.2	12.3	0.8	1.1	16.0	13.4
Total liabilities	<u>\$ 92.5</u>	<u>\$ 90.7</u>	<u>\$ 10.7</u>	<u>\$ 11.6</u>	<u>\$ 103.2</u>	<u>\$ 102.3</u>
Total deferred inflows of resources	\$ 24.2	\$ 19.6	\$ 0.2	-	\$ 24.4	\$ 19.6
Net position:						
Net investment in capital assets	\$ 15.1	15.7	\$ 6.7	\$ 4.5	\$ 21.8	\$ 20.2
Restricted	2.1	0.4	-	-	2.1	0.4
Unrestricted	<u>35.8</u>	<u>30.2</u>	<u>0.3</u>	<u>1.7</u>	<u>36.1</u>	<u>31.9</u>
Total net position	<u>\$ 53.0</u>	<u>\$ 46.3</u>	<u>\$ 7.0</u>	<u>\$ 6.2</u>	<u>\$ 60.0</u>	<u>\$ 52.5</u>

As noted earlier, net position over time may serve as a useful indicator of a County's financial position. The County's assets and deferred outflows of resources exceeded liabilities and deferred inflows of resources by \$60.0 million at the close of the most recent fiscal year. The County's overall net position increased \$7.5 million from the prior year. The reasons for the overall increase are discussed in the following sections for governmental and business-type activities.

The County's investment in capital assets of \$21.8 million, or 36.3% of total net position, reflects its investment in capital assets (e.g., land, buildings, machinery, equipment, vehicles, and infrastructure) less any related debt used to acquire those assets that is still outstanding. The County uses these capital assets to provide services to citizens, like schools, libraries, law enforcement, fire and emergency medical services. Consequently, these assets are *not* available for future spending. Although the County's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities (i.e., the County's investment in capital assets is of a permanent nature, as assets acquired are generally not sold or otherwise disposed of during their useful life).

The remaining \$38.2 million balance of net position contains \$36.1 million unrestricted, which may be used to meet the County's ongoing obligations to citizens and creditors, and \$2.1 million restricted, due to an assets liability.

Statement of Activities

Table 2 summarizes the Statement of Activities (Exhibit 2 in the Financial Section of the Annual Comprehensive Financial Report) for the primary government.

**Table 2**

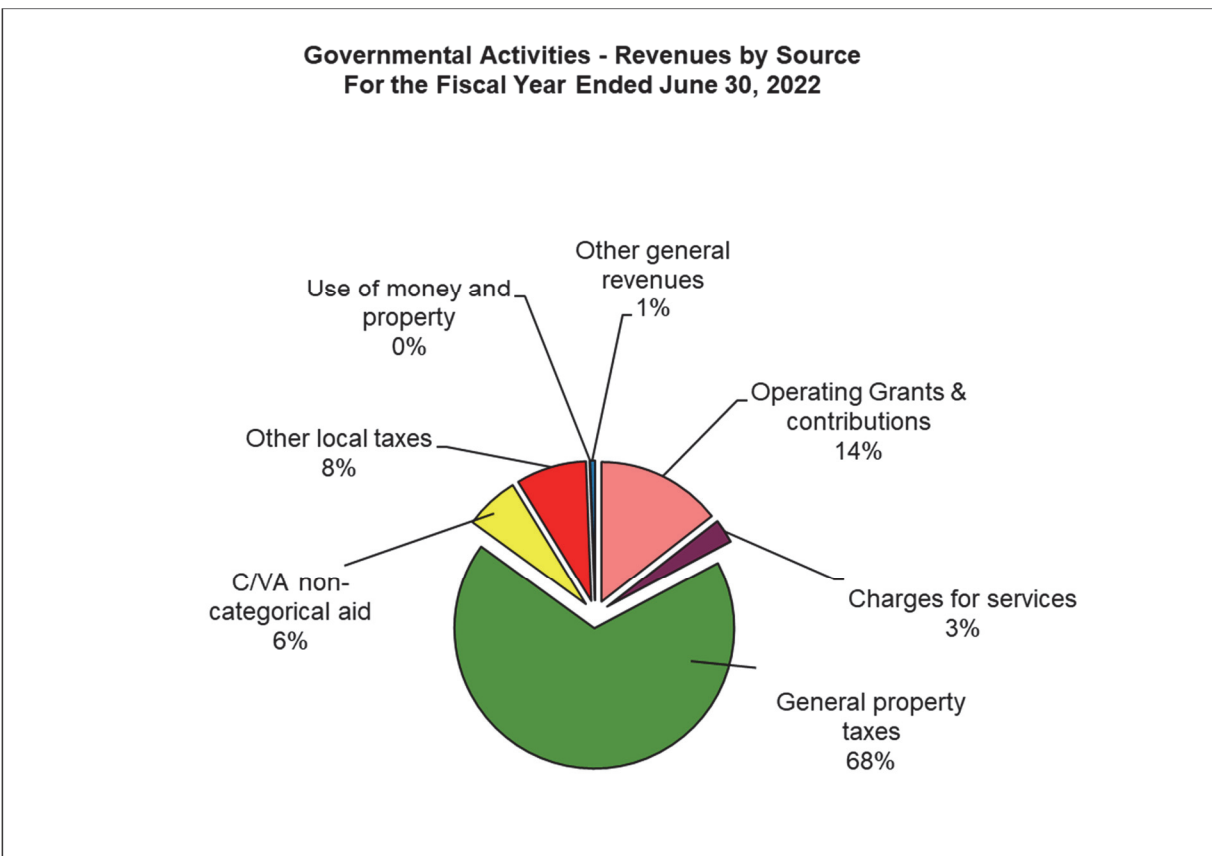
**County of Fluvanna, Virginia**  
**Changes in Net Position**  
(\$ in millions)

	Primary Government					
	Governmental		Business-type		Totals	
	Activities		Activities			
	2022	2021	2022	2021	2022	2021
Revenues:						
Program revenues:						
Charges for services	\$ 1.6	\$ 1.2	\$ 0.4	\$ 0.3	\$ 2.0	\$ 1.5
Operating grants and contributions	8.5	9.8	-	-	8.5	9.8
Capital grants and contributions	-	-	-	-	-	-
General revenues:						
General property taxes	40.0	37.9	-	-	40.0	37.9
Other local taxes	4.8	4.5	-	-	4.8	4.5
Use of money and property	-	0.1	0.1	-	0.1	0.1
CVA non-categorical aid	3.7	3.7	-	-	3.7	3.7
Other general revenues	0.3	0.6	0.1	-	0.4	0.6
<b>Total revenues</b>	<b>\$ 58.9</b>	<b>\$ 57.8</b>	<b>\$ 0.6</b>	<b>\$ 0.3</b>	<b>\$ 59.5</b>	<b>\$ 58.1</b>
Expenses:						
General government administration	\$ 3.1	\$ 3.1	\$ -	\$ -	\$ 3.1	\$ 3.1
Judicial administration	1.5	1.5	-	-	1.5	1.5
Public safety	10.9	12.1	-	-	10.9	12.1
Public works	2.6	2.7	-	-	2.6	2.7
Health and welfare	7.1	6.5	-	-	7.1	6.5
Education	20.3	22.9	-	-	20.3	22.9
Parks, recreation, and cultural	1.0	1.0	-	-	1.0	1.0
Community development	1.4	1.2	-	-	1.4	1.2
Interest and other fiscal charges	3.0	3.0	-	-	3.0	3.0
Fork Union Sanitary District	-	-	0.4	0.3	0.4	0.3
Zion Crossroads Water & Sewer	-	-	0.4	0.4	0.4	0.4
Palmyra Sewer	-	-	0.2	0.2	0.2	0.2
<b>Total expenses</b>	<b>\$ 50.9</b>	<b>\$ 54.0</b>	<b>\$ 1.0</b>	<b>\$ 0.9</b>	<b>\$ 51.9</b>	<b>\$ 54.9</b>
Increase in net position before transfers	\$ 8.0	\$ 3.8	\$ (0.4)	\$ (0.6)	\$ 7.6	\$ 3.2
Transfers	(1.3)	(0.8)	1.3	0.8	-	-
<b>Increase in net position</b>	<b>\$ 6.7</b>	<b>\$ 3.0</b>	<b>\$ 0.9</b>	<b>\$ 0.2</b>	<b>\$ 7.6</b>	<b>\$ 3.2</b>
Net position, July 1, 2021	46.3	43.3	6.1	5.9	52.4	49.2
<b>Net position, June 30, 2022</b>	<b>\$ 53.0</b>	<b>\$ 46.3</b>	<b>\$ 7.0</b>	<b>\$ 6.1</b>	<b>\$ 60.0</b>	<b>\$ 52.4</b>



The net position for governmental activities increased \$6.7 million for the current fiscal year, for an ending balance of \$53.0 million. Generally, net asset changes are the result of the difference between revenues and expenses. Total revenues exceeded expenses by \$8.0 million in the current fiscal year and transfers of \$1.3 million reduced the net position to \$6.7 million. Revenues for fiscal year 2022 increased by \$1.1 million over the previous year and the key revenue elements include:

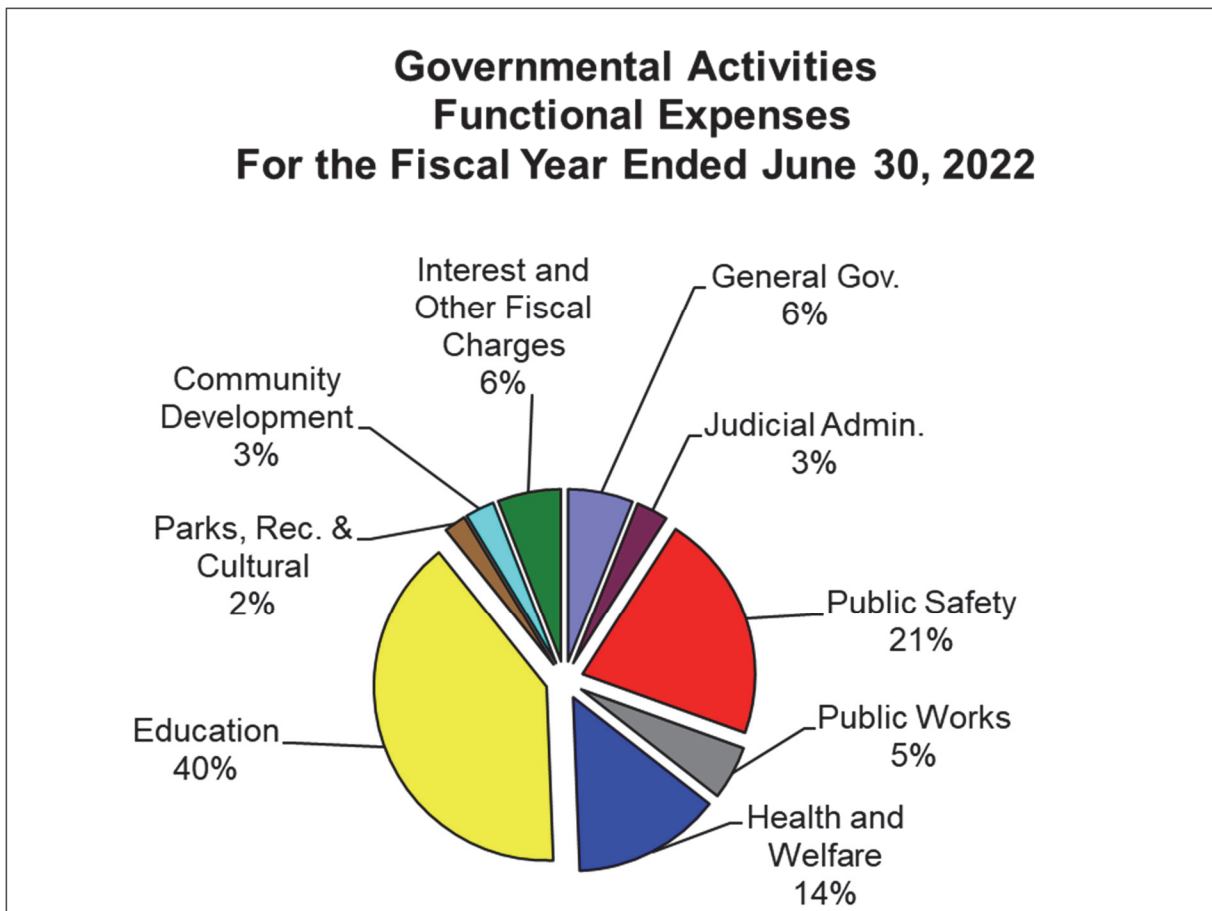
- General Property Taxes are the largest source of County revenue, totaling \$40.0 million for fiscal year 2022, an increase of \$2.1 million, in comparison to fiscal year 2021. The County has experienced steady new residential growth since 2019, with an average of 198 new home construction building permits issued each in calendar year 2020 and 2021. In contrast, only an average of 122 new home construction building permits were issued in calendar year 2018 and 2019. In addition, there has been a significant increase in personal property tax assessed values for FY22.
- Operating Grants and Contributions decreased \$1.3 million, mainly to reflect a reduction in funds the County recognized for the Coronavirus, Aid, Relief and Economic Security (CARES) Act and the American Rescue Plan (ARPA) Act.
- Charges for Services increased \$400,000 from EMS Cost Recovery, due to the full transition and billing implementation for a new service provider.



For the fiscal year June 30, 2022, the expenses for governmental activities totaled \$50.9 million, a decrease of \$3.1 million compared to the prior fiscal year. Key expense elements include:

- Public Safety decreased \$1.2 million mainly from a reduction in CARES and ARPA expenditures.
- Health and Welfare increased \$600,000 due to expenditures related to CARES and ARPA funds.
- Education expenses decreased by \$2.6 million over the previous fiscal year from COVID-19 operational changes.

The following graph illustrates the County's expenses for each functional area comprising its governmental activities. Education continues to be the County's largest program and highest priority, with Public Safety and Health and Welfare the County's next two largest functional expenses.



**Business-Type Activities** – For the County's business-type activities, the net position for the current fiscal year increased \$900,000 for an ending balance of \$7.0 million. Expenses exceeded revenues by \$400,000 for fiscal year 2022. A transfer from the General Fund of \$1.3 million resulted in the net position increasing.

### **Financial Analysis of the Governmental Funds**

As noted earlier, the County uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. The focus of the County's governmental funds is to provide information on near-term inflows, outflows, and balances of spendable resources.

### **Governmental Funds**

At June 30, 2022, the County's governmental funds reported combined ending fund balances of \$41.4 million (Exhibit 3), increasing in comparison with the prior year by \$12.0 million. Of the \$41.4 million fiscal year 2022 fund balance: \$2.6 million is classified as nonspendable for prepaid amounts and contractual reasons; \$6.4 million is classified as restricted to indicate that it can only be spent for specific purposes as stipulated by external resource providers such as debt covenants; \$6.0 million is classified as committed to indicate that it has been set aside for specific purposes by the County's Board of Supervisors; and \$26.4 million is unassigned or available for any purpose, but maintained at targeted levels in accordance with sound financial management practices.

The General Fund is the main operating fund of the County. The fund balance of the General Fund increased by \$3.7 million (Exhibit 4) at \$32.6 million during fiscal year 2022; of which \$6.0 million is committed, \$26.5 million is unassigned and \$72,379 remains between nonspendable and restricted. The excess of revenues over expenditures was \$5.6 million, offset by \$2.0 million of interfund transfers for the Capital Improvements Fund, Zion Crossroads Water and Sewer Fund and the Sewer Fund. General Fund revenues fell short of budget by \$2.1 million; with \$2.1 million of American Rescue Plan Act (ARPA) funding being deferred to FY23. General Fund expenditures came in below budget by \$8.0 million; with \$600,000 in savings from Public Safety, \$2.7 million from Health & Welfare, \$1.3 million from Education, \$1.7 million in Debt Service and \$1.7 million from all other functions combined. As a measure of the General Fund's liquidity, it may be useful to compare unassigned fund balance to total General Fund revenues. Unassigned fund balance represents 45.9% of General Fund revenues for fiscal year 2022. The Board of Supervisors uses a policy to maintain unassigned General Fund balance at a minimum of 12% of the total General Fund revenues and component unit – school board operating revenues, reduced by the General Fund contribution. The unassigned fund balance policy minimum for June 30, 2022 is \$10.2 million and the unassigned General Fund balance exceeds this policy by \$16.3 million.

The fund balance in the Capital Projects Fund increased by \$8.4 million, to a balance of \$8.9 million for fiscal year 2022 from a bond issuance and a new capital lease.

### Proprietary Funds

The County's proprietary funds provide the same type of information found in the government-wide financial statements, but in more detail. Operations of the proprietary funds were included in the discussion of business-type activities.

### **General Fund Budgetary Highlights**

General fund budget amendments resulted in a net increase of \$4,258,879 between the original budget and the final budget. Significant changes included:

- \$2,366,266 increase – Health and Welfare
  - Increase due to ARPA funds received
- \$592,000 increase – Judicial Administration
  - Increase due to Drug Court department creation and implementation
- \$587,860 increase - Public Safety
  - Increase due to Public Safety salary adjustments
- \$674,297 increase - Community Development
  - Increase in Economic Development for broadband expansion grant

## Capital Asset and Debt Administration

### Capital assets

The County's investment in capital assets as of June 30, 2022 totals \$97.7 million, net of accumulated depreciation. This represents a decrease of \$3.8 million, or 0.4% below fiscal year 2021. Capital assets are illustrated in Table 3 below.

**Table 3**

(\$ in millions)

	Governmental		Business-type		Totals at June 30	
	Activities	Activities	Activities	Activities	2022	2021
Land and improvements	\$ 2.1	\$ 0.3	\$ 2.4	\$ 2.4		
Construction in progress - jointly owned	0.3	-	0.3	-		
Construction in progress	-	11.8	11.8	11.9		
Subtotal, capital assets not being depreciated	\$ 2.4	\$ 12.1	\$ 14.5	\$ 14.3		
Buildings and improvements	\$ 34.1	\$ -	\$ 34.1	\$ 34.1		
Equipment	11.8	0.2	12.0	11.2		
Leased Equipment	0.3	-	0.3	-		
Infrastructure	-	7.3	7.3	7.0		
Jointly owned assets	70.2	-	70.2	71.7		
Subtotal, capital assets being depreciated	\$ 116.4	\$ 7.5	\$ 123.9	\$ 124.0		
Less: accumulated depreciation	\$ 37.3	\$ 3.4	\$ 40.7	\$ 37.2		
Net capital assets being depreciated	\$ 79.1	\$ 4.1	\$ 83.2	\$ 86.8		
Capital assets, net	\$ 81.5	\$ 16.2	\$ 97.7	\$ 101.1		

Additional information on the County's capital assets can be found in Note 6 of this report.

### Long-term debt

Table 4 illustrates the County's outstanding debt at June 30, 2022.

**Table 4**

(\$ in millions)

	Governmental		Business-type		Totals at June 30	
	Activities	Activities	Activities	Activities	2022	2021
General obligations bonds	\$ 65.6	\$ -	\$ 65.6	\$ 66.5		
Qualified energy conservation revenue bonds	5.5	-	5.5	6.0		
State moral obligation bonds	0.8	-	0.8	1.3		
Revenue bonds	-	9.5	9.5	10.0		
Notes payable	7.7	-	7.7	3.6		
Total	\$ 79.6	\$ 9.5	\$ 89.1	\$ 87.4		

The County has adopted two debt ratios as a management tool. The first ratio adopted limits the annual general governmental debt service to no more than 12% of total General Fund revenues. In fiscal year 2022, the County's debt service to revenue ratio was 15.47%, which decreased from the previous fiscal year (Table 11). The second ratio is the net general obligation of debt to assessed value which should not exceed 3.5%. This ratio measures the relationship between County's tax-supported debts to the taxable value of property in the County. In fiscal year 2022, this ratio decreased 0.14%, to 2.06% (Table 10).

Additional information on the County's long-term obligations can be found in Note 7 of this report.

## **Economic Factors and Next Year's Budgets and Rates**

### **Economic Factors**

The annual local unemployment rate was 3.3% for calendar year 2022, which is a 2.0% decrease from 5.3% for calendar year 2021. The local unemployment rate compares favorably to the State's rate of 3.9% and national rate of 5.3% for calendar year 2021. Currently, monthly unemployment data reflects rates trending back to 2019 pre-pandemic levels.

### **Fiscal Year 2023 Budget and Rates**

For the fiscal year ending June 30, 2023, the adopted total budget is \$98.0 million, a decrease of \$12.6 million from fiscal year 2022. This decrease over the previous fiscal year was primarily the result of the following:

- \$21.1 million decrease for Capital Projects
- \$1.9 million increase for County operations
- \$0.5 million decrease for Debt Service
- \$7.1 million increase for Education

For calendar year 2022, the real estate tax rate decreased from \$0.884 to \$0.87 per \$100 of assessed value.

Key factors that are expected to impact future budgets include:

- Continued gradual increases in assessed property values
- Options for new revenue sources and enhancing existing sources
- State mandates on the localities
- Economic Development opportunities for Zions Crossroads and the County as a whole
- Maintenance, repair and replacement of County government and school buildings
- Increases for Public Safety services, personnel, vehicles and equipment

### **Requests for Information**

This financial report is designed to provide a general overview of the County of Fluvanna, Virginia's finances for all those with an interest in the County's finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to the Director of Finance, 132 Main Street, Fluvanna, Virginia 22963.

**BASIC FINANCIAL STATEMENTS**



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## **Government-wide Financial Statements**

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COUNTY OF FLUVANNA, VIRGINIA

Statement of Net Position  
At June 30, 2022

	Primary Government			Component Unit	Component Unit
	Governmental Activities	Business-type Activities	Total	School Board	Fluvanna County EDA
<b>ASSETS</b>					
Current Assets					
Cash and cash equivalents	\$ 41,588,837	\$ 1,450,182	\$ 43,039,019	\$ 2,813,358	\$ 61,924
Receivables (net of allowance for uncollectibles):					
Property taxes	26,362,188	-	26,362,188	-	-
Accounts receivable	551,036	35,318	586,354	7,507	-
Leases receivable	182,770	246,671	429,441	-	-
Prepaid expenses	2,629,387	-	2,629,387	-	-
Due from other governments	2,814,117	-	2,814,117	1,874,816	-
Total Current Assets	\$ 74,128,335	\$ 1,732,171	\$ 75,860,506	\$ 4,695,681	\$ 61,924
Noncurrent Assets					
Net other postemployment benefit asset	\$ 213,583	\$ -	\$ 213,583	\$ 373,832	\$ -
Net pension asset	1,653,958	-	1,653,958	1,189,858	-
Total Noncurrent Assets	\$ 1,867,541	\$ -	\$ 1,867,541	\$ 1,563,690	\$ -
Capital assets:					
Land and construction in progress	\$ 2,361,837	\$ 12,087,258	\$ 14,449,095	\$ 935,731	\$ -
Other capital assets, net of accumulated depreciation	79,146,827	4,081,224	83,228,051	29,347,328	-
Total capital assets	\$ 81,508,664	\$ 16,168,482	\$ 97,677,146	\$ 30,283,059	\$ -
Total Noncurrent Assets	\$ 83,376,205	\$ 16,168,482	\$ 99,544,687	\$ 31,846,749	\$ -
Total Assets	\$ 157,504,540	\$ 17,900,653	\$ 175,405,193	\$ 36,542,430	\$ 61,924
<b>DEFERRED OUTFLOWS OF RESOURCES</b>					
Deferred charge on refunding	\$ 10,639,819	\$ -	\$ 10,639,819	\$ -	\$ -
OPEB deferrals	180,130	-	180,130	1,097,077	-
Pension deferrals	1,366,331	-	1,366,331	6,813,291	-
Total Deferred Outflows of resources	\$ 12,186,280	\$ -	\$ 12,186,280	\$ 7,910,368	\$ -
Total Assets and Deferred Outflows of Resources	\$ 169,690,820	\$ 17,900,653	\$ 187,591,473	\$ 44,452,798	\$ 61,924
<b>LIABILITIES</b>					
Current Liabilities					
Accounts payable and other current liabilities	\$ 1,130,760	\$ 110,420	\$ 1,241,180	\$ 3,140,862	\$ -
Amounts held for others	204,052	-	204,052	-	-
Unearned revenue - grants	4,739,878	2,419	4,742,297	-	-
Accrued interest payable	1,208,136	89,885	1,298,021	-	-
Current portion of long-term obligations	7,954,317	583,668	8,537,985	246,185	-
Total Current Liabilities	\$ 15,237,143	\$ 786,392	\$ 16,023,535	\$ 3,387,047	\$ -
Noncurrent Liabilities					
Noncurrent portion of long-term obligations	77,287,665	9,857,016	87,144,681	24,461,892	-
Total Liabilities	\$ 92,524,808	\$ 10,643,408	\$ 103,168,216	\$ 27,848,939	\$ -
<b>DEFERRED INFLOWS OF RESOURCES</b>					
Deferred revenues - taxes	\$ 20,324,633	\$ -	\$ 20,324,633	\$ -	\$ -
Lease deferrals	177,800	239,990	417,790	-	-
Items related to measurement of net OPEB liability/asset	254,063	-	254,063	982,288	-
Items related to measurement of net pension liability/asset	3,428,625	-	3,428,625	15,475,909	-
Total Deferred Inflows of resources	\$ 24,185,121	\$ 239,990	\$ 24,425,111	\$ 16,458,197	\$ -
<b>NET POSITION</b>					
Net investment in capital assets	\$ 15,069,588	\$ 6,715,499	\$ 21,785,087	\$ 30,109,298	\$ -
Restricted for:					
Net other postemployment benefit asset	213,583	-	213,583	373,832	-
Net pension asset	1,653,958	-	1,653,958	1,189,858	-
Opioid settlement	227,109	-	227,109	-	-
Debt service	59,520	-	59,520	-	-
Unrestricted	35,757,133	301,756	36,058,889	(31,527,326)	61,924
Total Net Position	\$ 52,980,891	\$ 7,017,255	\$ 59,998,146	\$ 145,662	\$ 61,924
Total Liabilities, Deferred Outflows of Resources, and Net Position	\$ 169,690,820	\$ 17,900,653	\$ 187,591,473	\$ 44,452,798	\$ 61,924

The accompanying notes to financial statements are an integral part of this statement.

## COUNTY OF FLUVANNA, VIRGINIA

Statement of Activities  
Year Ended June 30, 2022

Functions/Programs	Expenses	Program Revenues		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
<b>PRIMARY GOVERNMENT:</b>				
Governmental activities:				
General government administration	\$ 3,103,112	\$ -	\$ 366,465	\$ -
Judicial administration	1,521,053	78,121	687,826	-
Public safety	10,929,548	1,362,690	3,318,838	-
Public works	2,567,283	151,397	7,633	-
Health and welfare	7,073,948	-	3,771,910	-
Education	20,338,559	-	-	-
Parks, recreation, and cultural	1,059,115	47,307	118,389	-
Community development	1,389,699	-	-	-
Interest on long-term debt	3,026,271	-	256,863	-
Total governmental activities	<u>\$ 51,008,587</u>	<u>\$ 1,639,515</u>	<u>\$ 8,527,924</u>	<u>\$ -</u>
Business-type activities:				
Fork Union Sanitary District	\$ 378,920	\$ 328,091	\$ -	\$ -
Zion Crossroads Water & Sewer	375,159	-	-	-
Sewer	240,938	21,601	-	-
Total business-type activities	<u>\$ 995,017</u>	<u>\$ 349,692</u>	<u>\$ -</u>	<u>\$ -</u>
Total primary government	<u>\$ 52,003,604</u>	<u>\$ 1,989,207</u>	<u>\$ 8,527,924</u>	<u>\$ -</u>
<b>COMPONENT UNITS:</b>				
School Board	\$ 45,097,578	\$ 16,026	\$ 29,513,341	\$ -
Fluvanna County EDA	914,682	1,750	-	-
Total component units	<u>\$ 46,012,260</u>	<u>\$ 17,776</u>	<u>\$ 29,513,341</u>	<u>\$ -</u>
General revenues:				
General property taxes				
Local sales and use taxes				
Consumer utility taxes				
Motor vehicle license taxes				
Recordation taxes				
Other local taxes				
Commonwealth of Virginia non-categorical aid				
Unrestricted revenues from use of money and property				
Miscellaneous				
Contributions				
Transfers				
Total general revenues and transfers				
Change in net position				
Net position - beginning				
Net position - ending				

The accompanying notes to financial statements are an integral part of this statement.

## Exhibit 2

<b>Net (Expense) Revenue and Changes in Net Position</b>				
<b>Primary Government</b>			<b>Component Unit</b>	<b>Component Unit</b>
<b>Governmental Activities</b>	<b>Business Type Activities</b>	<b>Total</b>	<b>School Board</b>	<b>Fluvanna County EDA</b>
\$ (2,736,647)	\$ -	\$ (2,736,647)	\$ -	\$ -
(755,106)	-	(755,106)	-	-
(6,248,020)	-	(6,248,020)	-	-
(2,408,253)	-	(2,408,253)	-	-
(3,302,038)	-	(3,302,038)	-	-
(20,338,559)	-	(20,338,559)	-	-
(893,419)	-	(893,419)	-	-
(1,389,699)	-	(1,389,699)	-	-
(2,769,408)	-	(2,769,408)	-	-
<u>\$ (40,841,148)</u>	<u>\$ -</u>	<u>\$ (40,841,148)</u>	<u>\$ -</u>	<u>\$ -</u>
\$ -	\$ (50,829)	\$ (50,829)	\$ -	\$ -
-	(375,159)	(375,159)	-	-
-	(219,337)	(219,337)	-	-
<u>\$ -</u>	<u>\$ (645,325)</u>	<u>\$ (645,325)</u>	<u>\$ -</u>	<u>\$ -</u>
<u>\$ (40,841,148)</u>	<u>\$ (645,325)</u>	<u>\$ (41,486,473)</u>	<u>\$ -</u>	<u>\$ -</u>
\$ -	\$ -	\$ -	\$ (15,568,211)	\$ -
-	-	-	-	(912,932)
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (15,568,211)</u>	<u>\$ (912,932)</u>
\$ 39,997,154	\$ -	\$ 39,997,154	\$ -	\$ -
2,571,149	-	2,571,149	-	-
455,032	-	455,032	-	-
861,080	-	861,080	-	-
612,310	-	612,310	-	-
311,685	-	311,685	-	-
3,687,130	-	3,687,130	-	-
(26,737)	93,741	67,004	53,380	19
327,892	81,513	409,405	865,170	-
-	-	-	18,348,020	903,177
(1,268,330)	1,268,330	-	-	-
<u>\$ 47,528,365</u>	<u>\$ 1,443,584</u>	<u>\$ 48,971,949</u>	<u>\$ 19,266,570</u>	<u>\$ 903,196</u>
\$ 6,687,217	\$ 798,259	\$ 7,485,476	\$ 3,698,359	\$ (9,736)
46,293,674	6,218,996	52,512,670	(3,552,697)	71,660
<u>\$ 52,980,891</u>	<u>\$ 7,017,255</u>	<u>\$ 59,998,146</u>	<u>\$ 145,662</u>	<u>\$ 61,924</u>



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## Fund Financial Statements

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Balance Sheet - Governmental Funds  
At June 30, 2022

	Governmental Funds		Total Governmental Funds
	General	Capital Projects	
<b>ASSETS</b>			
Cash and cash equivalents	\$ 35,060,414	\$ 6,528,423	\$ 41,588,837
Cash in custody of others	-	-	-
Receivables (Net of allowance for uncollectibles):			
Taxes, including penalties	26,362,188	-	26,362,188
Accounts receivable	551,036	-	551,036
Lease receivable	182,770	-	182,770
Prepaid items	-	2,629,387	2,629,387
Due from other governmental units	2,814,117	-	2,814,117
Total assets	<u>\$ 64,970,525</u>	<u>\$ 9,157,810</u>	<u>\$ 74,128,335</u>
<b>LIABILITIES</b>			
Accounts payable and accrued expenses	\$ 834,486	\$ 296,274	\$ 1,130,760
Unearned revenue - grants	4,739,878	-	4,739,878
Amounts held for others	204,052	-	204,052
Total liabilities	<u>\$ 5,778,416</u>	<u>\$ 296,274</u>	<u>\$ 6,074,690</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>			
Unavailable revenue - property taxes	\$ 26,228,584	\$ -	\$ 26,228,584
Unavailable revenue - opioid settlement	219,220	-	219,220
Lease deferrals	177,800	-	177,800
Total deferred inflows of resources	<u>\$ 26,625,604</u>	<u>\$ -</u>	<u>\$ 26,625,604</u>
<b>FUND BALANCES</b>			
Nonspendable	\$ 4,970	\$ 2,629,387	\$ 2,634,357
Restricted	67,409	6,313,215	6,380,624
Committed	5,974,681	50,000	6,024,681
Unassigned	26,519,445	(131,066)	26,388,379
Total fund balances	<u>\$ 32,566,505</u>	<u>\$ 8,861,536</u>	<u>\$ 41,428,041</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 64,970,525</u>	<u>\$ 9,157,810</u>	

Detailed explanation of adjustments from fund statements to government-wide statement of net position:

When capital assets (land, buildings, equipment) that are to be used in governmental activities are purchased or constructed, the costs of those assets are reported as expenditures in governmental funds. However, the statement of net position includes those capital assets among the assets of the County as a whole.	\$ 81,508,664
The net OPEB asset is not an available resource and, therefore, is not reported in the funds.	213,583
The net pension asset is not an available resource and, therefore, is not reported in the funds.	1,653,958
Interest on long-term debt is not accrued in governmental funds, but rather is recognized as an expenditure when due.	(1,208,136)
Because the focus of governmental funds is on short-term financing, some assets will not be available to pay current-period expenditures. Those assets (for example, receivables) are offset by unavailable revenues in the governmental funds and thus are not included in the fund balance.	
Unavailable revenue - property taxes	5,903,951
Unavailable revenue - opioid settlement	219,220
Items related to measurement of net pension liability/asset	(3,428,625)
Items related to measurement of net OPEB liability/asset	(254,063)
Deferred outflows - Pension deferrals	1,366,331
Deferred outflows - OPEB deferrals	180,130
Long-term liabilities applicable to the County's governmental activities are not due and payable in the current period and accordingly are not reported as fund liabilities. All liabilities--both current and long-term--are reported in the statement of net position.	<u>(74,602,163)</u>
Net position of General Government Activities	<u>\$ 52,980,891</u>

The accompanying notes to financial statements are an integral part of this statement.

Statement of Revenues, Expenditures and Changes in Fund Balances -  
 Governmental Funds  
 Year Ended June 30, 2022

	<u>Governmental Funds</u>		<u>Total Governmental Funds</u>
	<u>General</u>	<u>Capital Projects</u>	
<b>Revenues:</b>			
General property taxes	\$ 38,898,133	\$ -	\$ 38,898,133
Other local taxes	4,811,256	-	4,811,256
Permits, privilege fees and regulatory licenses	421,308	-	421,308
Fines and forfeitures	40,495	-	40,495
Revenue from use of money and property	(36,902)	10,165	(26,737)
Charges for services	1,177,712	-	1,177,712
Miscellaneous	108,672	-	108,672
Recovered costs	86,412	-	86,412
<b>Intergovernmental:</b>			
Commonwealth	9,406,886	-	9,406,886
Federal	2,808,168	-	2,808,168
<b>Total revenues</b>	<b>\$ 57,722,140</b>	<b>\$ 10,165</b>	<b>\$ 57,732,305</b>
<b>Expenditures:</b>			
<b>Current:</b>			
General government administration	\$ 2,954,950	\$ 2,346	\$ 2,957,296
Judicial administration	1,371,150	-	1,371,150
Public safety	9,551,712	689,411	10,241,123
Public works	2,449,103	223,192	2,672,295
Health and welfare	7,128,419	-	7,128,419
Education	17,348,937	451,256	17,800,193
Parks, recreation, and cultural	1,002,001	-	1,002,001
Community development	1,312,087	14,790	1,326,877
Nondepartmental	43,963	-	43,963
<b>Debt service:</b>			
Principal retirement	6,239,472	-	6,239,472
Interest and other fiscal charges	2,691,965	-	2,691,965
<b>Total expenditures</b>	<b>\$ 52,093,759</b>	<b>\$ 1,380,995</b>	<b>\$ 53,474,754</b>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<b>\$ 5,628,381</b>	<b>\$ (1,370,830)</b>	<b>\$ 4,257,551</b>
<b>Other financing sources (uses):</b>			
Transfers in	\$ -	\$ 720,376	\$ 720,376
Transfers (out)	(1,988,706)	-	(1,988,706)
Issuance of lease revenue bonds	-	8,501,501	8,501,501
Bond premium	-	494,953	494,953
<b>Total other financing sources (uses)</b>	<b>\$ (1,988,706)</b>	<b>\$ 9,716,830</b>	<b>\$ 7,728,124</b>
<b>Changes in fund balances</b>	<b>\$ 3,639,675</b>	<b>\$ 8,346,000</b>	<b>\$ 11,985,675</b>
<b>Fund balances at beginning of year</b>	<b>28,926,830</b>	<b>515,536</b>	<b>29,442,366</b>
<b>Fund balances at end of year</b>	<b>\$ 32,566,505</b>	<b>\$ 8,861,536</b>	<b>\$ 41,428,041</b>

The accompanying notes to financial statements are an integral part of this statement.

## COUNTY OF FLUVANNA, VIRGINIA

Reconciliation of Statement of Revenues, Expenditures and Changes in Fund Balances  
to the Statement of Activities - Governmental Funds  
For the Year Ended June 30, 2022

		<u>Primary Governmental Funds</u>
Amounts reported for governmental activities in the Statement of Activities are different because:		
Net change in fund balances - total governmental funds	\$	11,985,675
Governmental funds report capital outlays as expenditures. However, in the Statement of Activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which depreciation exceeded capital outlays in the current period. The following details support this adjustment.		
Capital outlay	\$ 964,013	
Depreciation expense	<u>(3,948,475)</u>	(2,984,462)
Transfer of joint tenancy assets from Primary Government to the Component Unit		(1,006,262)
Revenues in the Statement of Activities that do not provide current financial resources are not reported as revenues in the funds. Details of this item consist of the change in unavailable taxes.		
Unearned revenue - property taxes	\$ 1,099,021	
Unearned revenue - opioid settlement	219,220	
(Increase) decrease in deferred inflows related to the measurement of the net OPEB liability/asset	(85,895)	
(Increase) decrease in deferred inflows related to the measurement of the net pension liability	<u>(3,308,304)</u>	(2,075,958)
The issuance of long-term debt (e.g. bonds, leases) provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net position. A summary of items supporting this adjustment is as follows:		
Proceeds from debt issued	\$ (8,501,501)	
Premium on issuance of debt	(494,953)	
Principal retired on school general obligation bonds	4,114,442	
Principal retired on public facility note	440,000	
Principal retired on qualified energy conservation revenue bonds	489,530	
Principal retired on note payable obligations	1,195,500	
Principal retired on state literary fund loans	63,389	
Landfill postclosure costs	<u>30,160</u>	(2,663,433)
Some expenses reported in the Statement of Activities do not require the use of current financial resources and, therefore are not reported as expenditures in governmental funds. The following is a summary of items supporting this adjustment:		
Change in compensated absences	\$ (109,578)	
Change in net OPEB asset	(77,687)	
Deferred amount on refunding	(754,998)	
Amortization of bond discount	(31,696)	
Amortization of bond premium	520,999	
Change in net pension liability	2,367,711	
Change in net pension asset	1,653,958	
Change in net GLI OPEB liability	187,783	
Change in net HIC OPEB liability	30,430	
Change in deferred outflows related to pensions	(274,895)	
Change in deferred outflows related to OPEB	(11,760)	
Change in accrued interest payable	<u>(68,610)</u>	3,431,657
Change in net position of governmental activities	\$	<u><u>6,687,217</u></u>

The accompanying notes to financial statements are an integral part of this statement.



## COUNTY OF FLUVANNA, VIRGINIA

## Exhibit 6

Statement of Net Position  
 Proprietary Funds  
 At June 30, 2022

	Business-type Activities - Enterprise Funds			
	Fork Union Sanitary District	Zion Crossroads Water & Sewer	Sewer	Totals
<b>ASSETS</b>				
Current Assets				
Cash and cash equivalents	\$ 167,030	\$ 679,177	\$ 603,975	\$ 1,450,182
Accounts receivable	33,199	-	2,119	35,318
Lease receivable - current portion	73,665	-	-	73,665
Total Current Assets	\$ 273,894	\$ 679,177	\$ 606,094	\$ 1,559,165
Noncurrent Assets				
Lease receivable - noncurrent portion	\$ 173,006	\$ -	\$ -	\$ 173,006
Capital assets:				
Land and construction in progress	11,736	\$ 11,791,082	\$ 284,440	\$ 12,087,258
Other capital assets, net of depreciation	1,518,596	-	2,562,628	4,081,224
Total capital assets, net	1,530,332	11,791,082	2,847,068	16,168,482
Total Noncurrent Assets	\$ 1,703,338	\$ 11,791,082	\$ 2,847,068	\$ 16,341,488
Total Assets	\$ 1,977,232	\$ 12,470,259	\$ 3,453,162	\$ 17,900,653
<b>LIABILITIES</b>				
Current Liabilities				
Accounts payable and accrued expenses	\$ -	\$ 106,936	\$ 3,484	\$ 110,420
Accrued interest payable	-	89,885	-	89,885
Unearned revenue	2,419	-	-	2,419
Current portion of long-term obligations	49,871	473,797	60,000	583,668
Total Current Liabilities	\$ 52,290	\$ 670,618	\$ 63,484	\$ 786,392
Noncurrent Liabilities				
Noncurrent portion of long-term obligations	\$ 187,246	\$ 9,429,770	\$ 240,000	\$ 9,857,016
Total Liabilities	\$ 239,536	\$ 10,100,388	\$ 303,484	\$ 10,643,408
<b>DEFERRED INFLOWS OF RESOURCES</b>				
Lease deferrals	\$ 239,990	\$ -	\$ -	\$ 239,990
<b>NET POSITION</b>				
Net investment in capital assets	\$ 1,293,215	\$ 2,875,216	\$ 2,547,068	\$ 6,715,499
Unrestricted	204,491	(505,345)	602,610	301,756
Total Net Position	\$ 1,497,706	\$ 2,369,871	\$ 3,149,678	\$ 7,017,255
Total Liabilities, Deferred Inflows of Resources, and Net Position	\$ 1,977,232	\$ 12,470,259	\$ 3,453,162	\$ 17,900,653

The accompanying notes to financial statements are an integral part of this statement.

Statement of Revenues, Expenses and Changes in Net Position --  
 Proprietary Funds  
 Year Ended June 30, 2022

	<b>Business-type Activities - Enterprise Funds</b>			
	<b>Fork Union Sanitary District</b>	<b>Zion Crossroads Water &amp; Sewer</b>	<b>Sewer</b>	<b>Totals</b>
Operating revenues:				
Charges for services	\$ 328,091	\$ -	\$ 21,601	\$ 349,692
Total operating revenues	\$ 328,091	\$ -	\$ 21,601	\$ 349,692
Operating expenses:				
Contractual services	\$ 40,902	\$ 39,655	\$ 19,566	\$ 100,123
Other charges	249,916	76,256	124,175	450,347
Depreciation	76,259	-	97,197	173,456
Total operating expenses	\$ 367,077	\$ 115,911	\$ 240,938	\$ 723,926
Operating income (loss)	\$ (38,986)	\$ (115,911)	\$ (219,337)	\$ (374,234)
Nonoperating revenues (expenses):				
Interest income	\$ 7,740	\$ 86,001	\$ -	\$ 93,741
Interest expense	(11,843)	(259,248)	-	(271,091)
Miscellaneous	81,513	-	-	81,513
Total nonoperating revenues (expenses)	\$ 77,410	\$ (173,247)	\$ -	\$ (95,837)
Income (loss) before contributions and transfers	\$ 38,424	\$ (289,158)	\$ (219,337)	\$ (470,071)
Transfers				
Transfers in	\$ 290,250	\$ 736,088	\$ 241,992	\$ 1,268,330
Change in net position	\$ 328,674	\$ 446,930	\$ 22,655	\$ 798,259
Net position at beginning of year	1,169,032	1,922,941	3,127,023	6,218,996
Net position at end of year	\$ 1,497,706	\$ 2,369,871	\$ 3,149,678	\$ 7,017,255

The accompanying notes to financial statements are an integral part of this statement.

Statement of Cash Flows  
Proprietary Funds  
Year Ended June 30, 2022

	<b>Business-Type Activities - Enterprise Funds</b>			
	<b>Zion</b>			<b>Totals</b>
	<b>Fork Union Sanitary District</b>	<b>Crossroads Water &amp; Sewer</b>	<b>Sewer</b>	
Cash flows from operating activities:				
Receipts from customers and users	\$ 309,124	\$ -	\$ 21,311	\$ 330,435
Payments to suppliers	(309,413)	(519,548)	(143,316)	(972,277)
Net cash provided by (used for) operating activities	\$ (289)	\$ (519,548)	\$ (122,005)	\$ (641,842)
Cash flows from noncapital financing activities:				
Transfers in	\$ 290,250	\$ 736,088	\$ 241,992	\$ 1,268,330
Cash flows from capital and related financing activities:				
Construction and acquisition of capital assets	\$ (316,750)	\$ (38,601)	\$ (5,825)	\$ (361,176)
Interest expense	(11,844)	(259,248)	-	(271,092)
Retirement of indebtedness	(47,678)	(463,780)	(60,000)	(571,458)
Net cash provided by (used for) capital and related financing activities	\$ (376,272)	\$ (761,629)	\$ (65,825)	\$ (1,203,726)
Cash flows from investing activities:				
Interest income	\$ 7,740	\$ 86,001	\$ -	\$ 93,741
Lease income	81,513	-	-	81,513
Net cash provided by (used for) investing activities	\$ 89,253	\$ 86,001	\$ -	\$ 175,254
Increase (decrease) in cash and cash equivalents	\$ 2,942	\$ (459,088)	\$ 54,162	\$ (401,984)
Cash and cash equivalents at beginning of year	164,088	1,138,265	549,813	1,852,166
Cash and cash equivalents at end of year	<u>\$ 167,030</u>	<u>\$ 679,177</u>	<u>\$ 603,975</u>	<u>\$ 1,450,182</u>
Reconciliation of operating income (loss) to net cash provided by (used for) operating activities:				
Operating income (loss)	\$ (38,986)	\$ (115,911)	\$ (219,337)	\$ (374,234)
Adjustments to reconcile net loss to net cash provided by (used for) operating activities:				
Depreciation	\$ 76,259	\$ -	\$ 97,197	\$ 173,456
Changes in operating assets, liabilities, and deferred inflows/outflows of resources:				
(Increase)/decrease in accounts receivable	(14,705)	-	(290)	(14,995)
(Increase)/decrease in lease receivable	69,986	-	-	69,986
(Increase)/decrease in deferred inflows	(76,667)	-	-	(76,667)
Increase/(decrease) in unearned revenue	2,419	-	-	2,419
Increase/(Decrease) in accounts payable and accrued expenses	(18,595)	(403,637)	425	(421,807)
Total adjustments	\$ 38,697	\$ (403,637)	\$ 97,332	\$ (267,608)
Net cash provided by (used for) operating activities	<u>\$ (289)</u>	<u>\$ (519,548)</u>	<u>\$ (122,005)</u>	<u>\$ (641,842)</u>

The accompanying notes to financial statements are an integral part of this statement.

Statement of Fiduciary Net Position  
 Fiduciary Funds  
 At June 30 2022

	<b>Other Post - Employment Benefits Trust</b>	<b>Custodial Fund Special Welfare</b>
<b>ASSETS</b>		
Cash and cash equivalents	\$ -	\$ 217,239
Investments:		
Fixed income	543,013	-
Stocks	1,396,318	-
Real Estate	181,005	-
Alternative investments	465,439	-
Total investments	<u>\$ 2,585,775</u>	<u>\$ -</u>
Total assets	<u>\$ 2,585,775</u>	<u>\$ 217,239</u>
<b>NET POSITION</b>		
Restricted - postemployment benefits other than pensions	\$ 2,585,775	\$ -
Restricted - social services clients	<u>-</u>	<u>217,239</u>
Total net position	<u>\$ 2,585,775</u>	<u>\$ 217,239</u>

The accompanying notes to financial statements are an integral part of this statement.

Statement of Changes in Fiduciary Net Position  
 Fiduciary Fund  
 For the Year Ended June 30, 2022

	<b>Other Post - Employment Benefits Trust</b>	<b>Custodial Fund Special Welfare</b>
<b>ADDITIONS</b>		
Contributions:		
Employer	\$ -	\$ -
Private contributions	-	150,509
Total contributions	<u>\$ -</u>	<u>\$ 150,509</u>
Investment income or (loss)		
Net increase(decrease) in the fair market value of investments	\$ (266,633)	\$ -
Total investment earnings	<u>\$ (266,633)</u>	<u>\$ -</u>
Total additions	<u>\$ (266,633)</u>	<u>\$ 150,509</u>
<b>DEDUCTIONS</b>		
Benefits	\$ -	\$ -
Administrative expenses	-	-
Recipient payments	-	15,340
Total deductions	<u>\$ -</u>	<u>\$ 15,340</u>
Change in net position	\$ (266,633)	\$ 135,169
<b>Net Position</b>		
Net position - beginning	2,852,408	217,239
Net position - ending	<u><u>\$ 2,585,775</u></u>	<u><u>\$ 352,408</u></u>

The notes to the financial statements are an integral part of this statement.

**COUNTY OF FLUVANNA, VIRGINIA**

Notes to Financial Statements  
At June 30, 2022

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**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES:**

The County of Fluvanna, Virginia is governed by an elected five member Board of Supervisors. The Board of Supervisors is responsible for appointing the County Administrator. The County provides a full range of services for its citizens. These services include sheriff and volunteer fire protection, recreational activities, cultural events, education, and social services.

The financial statements of the County of Fluvanna, Virginia have been prepared in conformity with the specifications promulgated by the Auditor of Public Accounts (APA) of the Commonwealth of Virginia, and the accounting principles generally accepted in the United States as specified by the Governmental Accounting Standards Board. The more significant of the government's accounting policies are described below.

**Government-wide and Fund Financial Statements****Government-wide Financial Statements**

The reporting model includes financial statements prepared using full accrual accounting for all of the government's activities. This approach includes not just current assets and liabilities but also capital assets and long-term liabilities (such as buildings and general obligation debt).

The government-wide financial statements (i.e., the Statement of Net Position and the Statement of Activities) report information on all of the nonfiduciary activities of the primary government and its components unit. For the most part, the effect of interfund activity has been removed from these statements. However, interfund services provided and used are not eliminated in the process of consolidation. Governmental activities, which normally are supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely to a significant extent on fees and charges for support. Likewise, the primary government is reported separately from certain legally separate component units for which the primary government is financially accountable.

**Statement of Net Position**

The Statement of Net Position is designed to display financial position of the primary government (governmental and business-type activities) and its discretely presented component units. Governments report all capital assets in the government-wide Statement of Net Position and report depreciation expense - the cost of "using up" capital assets - in the Statement of Activities. The net position of a government is broken down into three categories: 1) net investment in capital assets; 2) restricted; and 3) unrestricted.

**Statement of Activities**

The government-wide Statement of Activities reports expenses and revenues in a format that focuses on the cost of each of the government's functions. The expense of individual functions is compared to the revenues generated directly by the function (for instance, through user charges or intergovernmental grants).



Notes to Financial Statements  
At June 30, 2022 (Continued)

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**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES: (CONTINUED)****Statement of Activities: (Continued)**

The Statement of Activities demonstrates the degree to which the direct expenses of a given function or segments are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. Program revenues include: 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported instead as general revenues.

**Fund Financial Statements**

Separate financial statements are provided for governmental funds, proprietary funds, and fiduciary funds, even though the latter are excluded from the government-wide financial statements. Major individual governmental funds and major individual enterprise funds are reported as separate columns in the fund financial statements.

**Budgetary Comparison Schedules**

Demonstrating compliance with the adopted budget is an important component of a government's accountability to the public. Many citizens participate in one way or another in the process of establishing the annual operating budgets of state and local governments and have a keen interest in following the actual financial progress of their governments over the course of the year. Many governments revise their original budgets over the course of the year for a variety of reasons. Governments provide budgetary comparison information in their annual reports, including the requirement to report the government's original budget in addition to the comparison of final budget and actual results.

**A. Financial Reporting Entity**

The basic criterion for determining whether a governmental department, agency, institution, commission, public authority, or other governmental organization should be included in a primary governmental unit's reporting entity for basic financial statements is financial accountability. Financial accountability includes the appointment of a voting majority of the organization's governing body and the ability of the primary government to impose its will on the organization or if there is a financial benefit/burden relationship. In addition, an organization which is fiscally dependent on the primary government should be included in its reporting entity. These financial statements present the County of Fluvanna, Virginia (the primary government) and its component units. Blended component units, although legally separate entities, are, in substance, part of the government's operations and so data from these units are combined with data of the primary government. Each discretely presented component unit, on the other hand, is reported in a separate column in the government-wide financial statements to emphasize it is both legally and substantively separate from the government.

**B. Individual Component Unit Disclosures***Blended component Units:*

The County has no blended component units.

Notes to Financial Statements  
At June 30, 2022 (Continued)

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## **NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES: (CONTINUED)**

### **B. Individual Component Unit Disclosures: (Continued)**

#### *Discretely Presented Component Units:*

School Board: The School Board operates the County Public School System. Members are currently elected by popular vote. The School Board adopts an annual budget for the schools. The School Board submits an appropriation request to the Board of Supervisors. The Board of Supervisors can decline to fund the entire appropriation which they adopt (as modified) in the annual County Budget. A separate financial report for the School Board is not prepared.

Economic Development Authority: The Economic Development Authority of Fluvanna County, Virginia (the EDA) was established by the Fluvanna County Board of Supervisors pursuant to the Industrial Development and Revenue Bond Act (Chapter 33, Title 15.1, Code of Virginia of 1950, as amended) so that such authorities may be able to promote industry and develop trade in the Commonwealth. The County appoints the board members of the EDA. The County may significantly influence the fiscal affairs of the Authority. The EDA does not issue separate financial statements.

*Other Related Organizations included in the County's ACFR:* None

### **C. Measurement Focus, Basis of Accounting and Financial Statement Presentation**

The accompanying financial statements are prepared in accordance with pronouncements issued by the Governmental Accounting Standards Board. The principles prescribed by GASB represent generally accepted accounting principles applicable to governmental units.

The accounting and financial reporting treatment is determined by the applicable measurement focus and basis of accounting. Measurement focus indicates the type of resources being measured such as current financial resources or economic resources. The basis of accounting indicates the timing of recognition in the financial statements of various kinds of transactions or events.

The government-wide, proprietary, and fiduciary fund financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

The government-wide Statement of Activities reflects both the gross and net cost per functional category (public safety, public works, health and welfare, etc.) which are otherwise being supported by general government revenues (property, sales and use taxes, certain intergovernmental revenues, fines, permits and charges, etc.) The Statement of Activities reduces gross expenses (including depreciation) by related program revenues, operating and capital grants, and contributions. The program revenues must be directly associated with the function (public safety, public works, health and welfare, etc.) or a business-type activity.

Notes to Financial Statements  
At June 30, 2022 (Continued)

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**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES: (CONTINUED)**

**C. Measurement Focus, Basis of Accounting and Financial Statement Presentation: (Continued)**

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. This is the manner in which these funds are normally budgeted. Revenues are recognized when they have been earned and they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service principal and interest expenditures on general long-term debt, including lease liabilities, as well as expenditures related to compensated absences, claims and judgments, postemployment benefits, and environmental obligations are recognized later based on specific accounting rules applicable to each, generally when payment is due. General capital asset acquisitions, including entering into contracts giving the government the right to use lease assets, are reported as expenditures in the governmental funds. Issuance of long-term debt and financing through leases are reported as other financing sources.

Property taxes, franchise taxes, licenses, and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. Accordingly, real and personal property taxes are recorded as revenues and receivables when billed, net of allowances for uncollectible amounts. Property taxes not collected within 60 days after year-end are reflected as unavailable revenues. Sales and utility taxes, which are collected by the state or utilities and subsequently remitted to the County, are recognized as revenues and receivables upon collection by the state or utility, which is generally in the month preceding receipt by the County.

Licenses, permits, fines and rents are recorded as revenues when received. Intergovernmental revenues, consisting primarily of federal, state and other grants for the purpose of funding specific expenditures, are recognized when earned or at the time of the specific expenditure. Revenues from general purpose grants are recognized in the period to which the grant applies. All other revenue items are considered to be measurable and available only when cash is received by the government.

The County's fiduciary funds are presented in the fund financial statements by type. Since by definition these assets are being held for the benefit of a third party and cannot be used to address activities or obligations of the government, these funds are not incorporated into the government-wide statements.

In the fund financial statements, financial transactions and accounts of the County are organized on the basis of funds. The operation of each fund is considered to be an independent fiscal and separate accounting entity, with a self-balancing set of accounts recording cash and/or other financial resources together with all related liabilities and residual equities or balances, and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations.

Notes to Financial Statements  
At June 30, 2022 (Continued)

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**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES: (CONTINUED)**

**C. Measurement Focus, Basis of Accounting and Financial Statement Presentation: (Continued)**

1. Governmental Funds

Governmental Funds are those through which most governmental functions typically are financed. The government reports the following major governmental funds:

a. General Fund

The General Fund is the primary operating fund of the County. This fund is used to account for and report all financial transactions and resources except those required to be accounted for in another fund. Revenues are derived primarily from property and other local taxes, state and federal distributions, licenses, permits, charges for service, and interest income. A significant part of the General Fund's revenues is used principally to finance the operations of the Component Unit School Board.

b. Capital Projects Fund

The Capital Projects Fund (Capital Improvements) accounts for and reports financial resources that are restricted, committed, or assigned to expenditure for capital outlays, except for those financed by proprietary funds or for assets held in trust for individuals, private organizations, or other governments.

2. Proprietary Funds

Proprietary Funds account for operations that are financed in a manner similar to private business enterprises. The Proprietary Fund measurement focus is based upon determination of net income, financial position, and changes in financial position. Proprietary Funds consist of Enterprise Funds and Internal Service Funds.

Enterprise Funds

Enterprise Funds distinguish operating revenues and expenses from nonoperating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the County's enterprise funds are charges to customers for sales and services. Operating expenses for enterprise funds include the cost of sales and services, administrative expenses, and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

Enterprise funds consist of Fork Union Sanitary District (F.U.S.D.), Sewer, Zion Crossroads Water and Sewer.

Notes to Financial Statements  
At June 30, 2022 (Continued)

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**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES: (CONTINUED)**

**C. Measurement Focus, Basis of Accounting and Financial Statement Presentation: (Continued)**

3. Fiduciary Funds (Trust and Custodial Funds)

Fiduciary Funds (Trust and Custodial Funds) account for assets held by the County unit in a trustee capacity or as an agent or custodian for individuals, private organizations, other governmental units, or other funds. These funds include Custodial Funds. These funds utilize the accrual basis of accounting. Fiduciary funds are not included in the government-wide financial statements. The County's only Custodial Fund is the Special Welfare Fund. The County's only Trust Fund is the Other Post Employment Benefits Fund.

**D. Budgets and Budgetary Accounting**

The following procedures are used by the County in establishing the budgetary data reflected in the financial statements:

1. Prior to March 30, the County Administrator submits to the Board of Supervisors a proposed operating and capital budget for the fiscal year commencing the following July 1. The operating and capital budget includes proposed expenditures and the means of financing them.
2. Public hearings are conducted to obtain citizen comments.
3. Prior to June 30, the budget is legally enacted through passage of an Appropriations Resolution.
4. The Appropriations Resolution places legal restrictions on expenditures at the function level. The appropriation for each department or category can be revised only by the Board of Supervisors. The County Administrator is authorized to transfer budgeted amounts within general government departments; and the School Board is authorized to transfer budgeted amounts within the school system's categories.
5. Formal budgetary integration is employed as a management control device during the year for the General Fund and the Capital Project Fund. The School Fund is integrated only at the level of legal adoption.
6. All budgets are adopted on a basis consistent with generally accepted accounting principles (GAAP).
7. Appropriations lapse on June 30, for all County units.
8. All budgetary data presented in the accompanying financial statements is the original to the current comparison of the final budget and actual results.

Notes to Financial Statements  
 At June 30, 2022 (Continued)

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES: (CONTINUED)**

**E. Cash and Cash Equivalents**

Cash and cash equivalents include cash on hand, amounts in demand deposits as well as short-term investments with a maturity date within three months of the date acquired by the government. For purposes of the statement of cash flows, the government’s proprietary funds consider their demand deposits and all highly liquid investments with an original maturity of three months or less when purchased to be cash equivalents.

**F. Investments**

Investments with a maturity of less than one year when purchased, non-negotiable certificates of deposit, other nonparticipating investments, and external investment pools are stated at cost or amortized cost. Investments with a maturity greater than one year when purchased are stated at fair value. Fair value is the price that would be received to sell an investment in an orderly transaction at year end. All other investments are stated at fair value which approximates market; no investments are valued at cost. Certificates of deposit and short-term repurchase agreements are reported in the accompanying financial statements as cash and cash equivalents. Investments consist of assets held by a trustee. Bond proceeds are maintained to comply with the provisions of the Internal Revenue Tax Code and various bond indentures. Bond proceeds are deposited in the State Non-Arbitrage Program (SNAP). Values of shares in the SNAP reflect fair value. Capital lease proceeds are held in escrow and deposited in money market funds.

State statutes authorize the County government and the School Board to invest in obligations of the U.S. Treasury, commercial paper, corporate bonds, repurchase agreements, and the Local Government Investment Pool.

**G. Receivables and Payables**

Activity between funds that are representative of lending/borrowing arrangements outstanding at the end of the fiscal year are referred to as either “due to/from other funds” (i.e., the current portion of interfund loans) All other outstanding balances between funds are reported as “advances to/from other funds.” (i.e. the noncurrent portion of interfund loans).

All trade and property tax receivables are shown net of an allowance for uncollectibles. The County calculates its allowance for uncollectible accounts using historical collection data and, in certain cases, specific account analysis. The allowance amounted to approximately \$787,206 at June 30, 2022 and is comprised of the following:

Fork Union Sanitary District	\$	11,860
Sewer		1,220
Property Taxes		<u>774,126</u>
Total	\$	<u><u>787,206</u></u>



Notes to Financial Statements  
 At June 30, 2022 (Continued)

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES: (CONTINUED)**

**G. Receivables and Payables: (Continued)**

Property Tax Calendar

The County collects real and personal property taxes semiannually. Real and personal property taxes are levied as of January 1 for a calendar year and are due on June 5 and December 5; penalties and interest accrue on all unpaid balances as of these dates. Unpaid real and personal property taxes constitute a lien against the property as of the due date of the tax. The County bills and collects its own property taxes.

**H. Prepaid Items**

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both government-wide and fund financial statements. The County records prepaids using the consumption method.

**I. Capital Assets**

Capital assets, which include property, plant and equipment, and infrastructure are reported in the applicable governmental or business-type activities columns in the government-wide financial statements. Capital assets are defined by the County as land, buildings, road registered vehicles, and equipment with an initial individual cost of more than \$5,000 (amount not rounded) and an estimated useful life in excess of five years. Such assets are recorded at historical cost (except for intangible right-to-use lease assets, the measurement of which is discussed in more detail below) or estimated historical cost if purchased or constructed. Donated capital assets are recorded at acquisition value at the date of donation.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend the asset's life are not capitalized.

Major outlays for capital assets and improvements are capitalized as projects are constructed.

Property, plant and equipment and infrastructure of the primary government, as well as the component unit, are depreciated using the straight-line method over the following estimated useful lives:

<u>Assets</u>	<u>Years</u>
Buildings	40 to 50
Building improvements	30 to 40
Vehicles and equipment	5 to 10
Leased equipment	5 to 10
Water and sewer system	20 to 50
Buses	12

Notes to Financial Statements  
At June 30, 2022 (Continued)

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## **NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES: (CONTINUED)**

### **J. Compensated Absences**

Vested or accumulated vacation leave that is expected to be liquidated with expendable available financial resources is reported as an expenditure and a fund liability of the governmental fund that will pay it. Amounts of vested or accumulated vacation leave that are not expected to be liquidated with expendable available financial resources are reported as an expense in the Statement of Activities and a long-term obligation in the Statement of Net Position. No liability is recorded for nonvesting accumulating rights to receive sick pay benefits. A liability for these amounts is reported in governmental funds only if they have matured, for example, as a result of employee resignations and retirements.

### **K. Long-term Obligations**

In the government-wide financial statements, long-term obligations are reported as liabilities in the applicable governmental activities, business-type activities, or proprietary fund type statement of net position. Bonds payable are reported net of the applicable bond premium or discount.

In the fund financial statements, governmental fund types recognize bond premiums and discounts, during the current period. The face amount of debt issued and premiums are reported as other financing sources while discounts on debt issuances are reported as other financing uses.

### **L. Fund Balances**

#### **Financial Policies**

The Board of Supervisors meets on a monthly basis to manage and review cash financial activities and to ensure compliance with established policies. It is the County's policy to fund current expenditures with current revenues and the County's mission is to strive to maintain a diversified and stable revenue stream to protect the government from problematic fluctuations in any single revenue source and provide stability to ongoing services. The County's unassigned General Fund balance will be maintained to provide the County with sufficient working capital and a margin of safety to address local and regional emergencies without borrowing.

Fund balances are required to be reported according to the following classifications:

**Nonspendable fund balance** – amounts that are either not in spendable form (such as inventory and prepaids) or are legally or contractually required to be maintained intact (corpus of a permanent fund);

**Restricted fund balance** – Constraints placed on the use of these resources are either externally imposed by creditors (such as through debt covenants), grantors, contributors or other governments; or are imposed by law (through constitutional provisions or enabling legislation).

**Committed fund balance** – Amounts that can only be used for specific purposes because of a formal action (resolution) by the government's highest level of decision-making authority.

Notes to Financial Statements  
At June 30, 2022 (Continued)

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**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES: (CONTINUED)**

**L. Fund Balances: (Continued)**

Financial Policies: (Continued)

Assigned fund balance – Amounts that are constrained by the County’s intent to be used for specific purposes, but that do not meet the criteria to be classified as restricted or committed. Intent can be stipulated by the governing body, another body (such as a Finance Committee), or by an official to whom that authority has been given. With the exception of the General Fund, this is the residual fund balance classification for all governmental funds with positive balances.

Unassigned fund balance – This is the residual classification of the General Fund. Only the General Fund reports a positive unassigned fund balance. Other governmental funds might report a negative balance in this classification, as the result of overspending for specific purposes for which amounts had been restricted, committed or assigned.

When fund balance resources are available for a specific purpose in more than one classification, it is the County’s policy to use the most restrictive funds first in the following order: restricted, committed, assigned, and unassigned as they are needed.

The committed fund balance classification includes amounts that can be used only for the specific purposes determined by a formal action of the County’s highest level of decision-making authority. The Board of Supervisors is the highest level of decision-making authority for the County that can, by adoption of a resolution prior to the end of the fiscal year, commit fund balance. Once adopted, the limitation imposed by the resolution remains in place until a similar action is taken (the adoption of another resolution) to remove or revise the limitation.

Amounts in the assigned fund balance classification are intended to be used by the County for specific purposes but do not meet the criteria to be classified as committed. The Board of Supervisors may also assign fund balance as it does through the adoption or amendment of the budget as intended for specific purpose. Unlike commitments, assignments generally only exist temporarily. In other words, an additional action does not normally have to be taken for the removal of an assignment. Conversely, as discussed above, an additional action is essential to either remove or revise a commitment. Please see detail of County’s Fund Balances on the following page.

Notes to Financial Statements  
At June 30, 2022 (Continued)

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES: (CONTINUED)**

**L. Fund Balances: (Continued)**

Financial Policies: (Continued)

Category	General Fund	Capital Projects Fund	Component Unit School Board
<b>Nonspendable:</b>			
Prepaid Items	\$ -	\$ 2,629,387	\$ -
Receivables	4,970	-	-
Total Nonspendable	\$ 4,970	\$ 2,629,387	\$ -
<b>Restricted:</b>			
Unexpended Bond Proceeds - VPSA 2021	\$ -	\$ 3,773,068	\$ -
Unexpended Note Proceeds - JPM 2021	-	2,540,147	-
Opioid Settlement	7,889	-	-
USDA Debt Reserve	59,520	-	-
Total Restricted	\$ 67,409	\$ 6,313,215	\$ -
<b>Committed:</b>			
Capital Projects:			
Recoat Central Waste Water Treatment Plant	\$ 70,000	\$ -	\$ -
Library & Public Safety - Combined Water System	50,000	-	-
School Board Office Renovations	61,302	-	-
Pleasant Grove Road Paving	98,000	-	-
County Capital Reserve	563,098	-	-
School Capital Reserve	421,882	-	-
Fleet Replacement - F&R Apparatus and Vehicles	31,000	-	-
Fleet Replacement - County Government Vehicles	12,878	-	-
Fleet Replacement - Sheriff Vehicles	5,612	-	-
Fleet Replacement - Social Service Vehicles	11,475	-	-
Fleet Replacement - School Buses	245,935	-	-
Fleet Replacement - School Student Transport/ Facilities Vehicles	4,905	-	-
Carysbrook Softball Field	12,070	-	-
Historic Courthouse	219,919	-	-
Columbia Sewer Study	1,343	-	-
Pleasant Grove Playground Expansion	-	50,000	-
Master Water and Sewer Plan	11,981	-	-
Abrams Building Upgrades	188,760	-	-
Fork Union Site Development	6,080	-	-
Middle School Roof Replacement	25,528	-	-
Pleasant Grove Park Field Amenities	50,000	-	-
FY23 Operational Budget - Use of Fund Balance	1,228,073	-	-
FY23 Budget Capital Improvement Plan - Use of Fund Balance	2,089,540	-	-
Other Carryforwards	565,300	-	-
Total Committed	\$ 5,974,681	\$ 50,000	\$ -
<b>Assigned:</b>			
Activities fund	\$ -	\$ -	\$ 467,113
Cafeteria	-	-	1,087,706
Total Assigned	\$ -	\$ -	\$ 1,554,819
<b>Unassigned:</b>			
	\$ 26,519,445	\$ (131,066)	\$ -
<b>Total Fund Balance</b>	\$ 32,566,505	\$ 8,861,536	\$ 1,554,819

Notes to Financial Statements  
At June 30, 2022 (Continued)

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**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES: (CONTINUED)****M. Net Position**

For government-wide reporting as well as in proprietary funds, the difference between assets and deferred outflows of resources less liabilities and deferred inflows of resources is called net position. Net position is comprised of three components: net investment in capital assets, restricted, and unrestricted.

- Net investment in capital assets consists of capital assets, net of accumulated depreciation/amortization and reduced by outstanding balances of bonds, notes, and other debt that are attributable to the acquisition, construction, or improvement of those assets. Deferred outflows of resources and deferred inflows of resources that are attributable to the acquisition, construction, or improvement of those assets or related debt are included in this component of net position.
- Restricted net position consists of restricted assets reduced by liabilities and deferred inflows of resources related to those assets. Assets are reported as restricted when constraints are placed on asset use either by external parties or by law through constitutional provision or enabling legislation.
- Unrestricted net position is the net amount of the assets, deferred outflows of resources, liabilities, and deferred inflows of resources that does not meet the definition of the two preceding categories.

Sometimes the County will fund outlays for a particular purpose from both restricted (e.g., restricted bond or grant proceeds) and unrestricted resources. In order to calculate the amounts to report as restricted – net position and unrestricted – net position in the government-wide and proprietary fund financial statements, a flow assumption must be made about the order in which the resources are considered to be applied. It is the County's policy to consider restricted – net position to have been depleted before unrestricted – net position is applied.

**N. Use of Estimates**

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

**O. Component Unit – School Board Capital Asset and Debt Presentation**

By law, the School Board does not have taxing authority and, therefore, it cannot incur debt through general obligation bonds to fund the acquisition, construction or improvement of its capital assets. That responsibility lies with the County who issues the debt on behalf of the School Board. However, the Code of Virginia requires the School Board to hold title to the capital assets (buildings and equipment) due to their responsibility for maintaining the asset.

In the Statement of Net Position, this scenario presents a dilemma for the County. Debt issued on behalf of the School Board is reported as a liability of the primary government, thereby reducing the net position of the County. The corresponding capital assets are reported as assets of the Component Unit-School Board (title holder), thereby increasing its net position.

Notes to Financial Statements  
At June 30, 2022 (Continued)

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**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES: (CONTINUED)**

**O. Component Unit – School Board Capital Asset and Debt Presentation: (Continued)**

The Virginia General Assembly amended the Code of Virginia to allow a tenancy in common with the School Board whenever the locality incurs a financial obligation which is payable over more than one fiscal year for any school property. The tenancy in common terminates when the associated debt has been paid in full. For financial reporting purposes, the legislation permits the locality to report the portion of the school property related to any outstanding financial obligation, thus eliminating a potential deficit from financing capital assets with debt.

**P. Deferred Outflows/Inflows of Resources**

In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net assets that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then. The County has multiple items that qualify for reporting in this category. One item is the deferred charge on refunding reported in the government-wide statement of net position. A deferred charge on refunding results from the difference in the carrying value of refunded debt and its reacquisition price. This amount is deferred and amortized over the shorter of the life of the refunded or refunding debt. The other item is comprised of certain items certain items related to pension and OPEB For more detailed information on these items, reference the related notes.

In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net assets that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. The County has multiple items that qualify for reporting in this category. Under a modified accrual basis of accounting, unavailable revenue representing property taxes receivable is reported in the governmental funds balance sheet. This amount is comprised of uncollected property taxes due prior to June 30, 2nd half installments levied during the fiscal year but due after June 30th and amounts prepaid on the 2nd half installments and is deferred and recognized as an inflow of resources in the period that the amount becomes available. Under the accrual basis, 2nd half installments levied during the fiscal year but due after June 30th and amounts prepaid on the 2nd half installments are reported as deferred inflows of resources. In addition, certain items related pension, OPEB, opioid settlement, and leases are reported as deferred inflows of resources. For more detailed information on these items, reference the related notes.



Notes to Financial Statements  
At June 30, 2022 (Continued)

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**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES: (CONTINUED)**

**Q. Pensions**

For purposes of measuring the net pension asset or liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the County's and School Board's Retirement Plan and the additions to/deductions from the County's School Board's Retirement Plan's net fiduciary position have been determined on the same basis as they were reported by the Virginia Retirement System (VRS). For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

**R. Other Postemployment Benefits (OPEB)**

For purposes of measuring the net VRS related OPEB liabilities, deferred outflows of resources and deferred inflows of resources related to the OPEB, and OPEB expense, information about the fiduciary net position of the VRS GLI, HIC, and Teacher HIC OPEB Plans and the additions to/deductions from the VRS OPEB Plans' net fiduciary position have been determined on the same basis as they were reported by VRS. In addition, benefit payments are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

**S. Leases**

The County leases various assets requiring recognition. A lease is a contract that conveys control of the right to use another entity's nonfinancial asset. Lease recognition does not apply to short-term leases, contracts that transfer ownership, leases of assets that are investments, or certain regulated leases.

*Lessee*

The County recognizes lease liabilities and intangible right-to-use lease assets (lease assets) with an initial value of \$5,000, individually or in the aggregate in the government-wide financial statements. At the commencement of the lease, the lease liability is measured at the present value of payments expected to be made during the lease term (less any lease incentives). The lease liability is reduced by the principal portion of payments made. The lease asset is measured at the initial amount of the lease liability, plus any payments made to the lessor at or before the commencement of the lease term and certain direct costs. The lease asset is amortized over the shorter of the lease term or the useful life of the underlying asset.

*Lessor*

The County recognizes leases receivable and deferred inflows of resources in the government-wide and governmental fund financial statements. At commencement of the lease, the lease receivable is measured at the present value of lease payments expected to be received during the lease term, reduced by any provision for estimated uncollectible amounts. Subsequently, the lease receivable is reduced by the principal portion of lease payments received. The deferred inflow of resources is measured at the initial amount of the lease receivable, less lease payments received from the lessee at or before the commencement of the lease term (less any lease incentives).

Notes to Financial Statements  
At June 30, 2022 (Continued)

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## **NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES: (CONTINUED)**

### **S. Leases: (Continued)**

#### *Key Estimates and Judgments*

Lease accounting includes estimates and judgments for determining the (1) rate used to discount the expected lease payments to present value, (2) lease term, and (3) lease payments.

- The County uses the interest rate stated in lease contracts. When the interest rate is not provided or the implicit rate cannot be readily determined, the County uses its estimated incremental borrowing rate as the discount rate for leases.
- The lease term includes the noncancellable period of the lease and certain periods covered by options to extend to reflect how long the lease is expected to be in effect, with terms and conditions varying by the type of underlying asset.
- Fixed and certain variable payments as well as lease incentives and certain other payments are included in the measurement of the lease liability (lessee) or lease receivable (lessor).

The County monitors changes in circumstances that would require a remeasurement or modification of its leases. The County will remeasure the lease asset and liability (lessee) or the lease receivable and deferred inflows of resources (lessor) if certain changes occur that are expected to significantly affect the amount of the lease liability or lease receivable.

## **NOTE 2 - DEPOSITS AND INVESTMENTS:**

### Deposits

Deposits with banks are covered by the Federal Deposit Insurance Corporation (FDIC) and collateralized in accordance with the Virginia Security for Public Deposits Act (the "Act"), Section 2.2-4400 et. seq. of the Code of Virginia. Under the Act, banks and savings institutions holding public deposits in excess of the amount insured by the FDIC must pledge collateral to the Commonwealth of Virginia Treasury Board. Financial Institutions may choose between two collateralization methodologies and depending upon that choice, will pledge collateral that ranges in the amounts from 50% to 130% of excess deposits. Accordingly, all deposits are considered fully collateralized.

### Investments

Statutes authorize local governments and other public bodies to invest in obligations of the United States or agencies thereof, obligations of the Commonwealth of Virginia or political subdivisions thereof, obligations of the International Bank for Reconstruction and Development (World Bank), the Asian Development Bank, the African Development Bank, "prime quality" commercial paper that has received at least two of the following ratings: P-1 by Moody's Investors Service, Inc.; A-1 by Standard and Poor's; or F1 by Fitch Ratings, Inc. (Section 2.2-4502), banker's acceptances, repurchase agreements, and the State Treasurer's Local Government Investment Pool (LGIP).

Notes to Financial Statements  
At June 30, 2022 (Continued)

**NOTE 2 - DEPOSITS AND INVESTMENTS: (CONTINUED)**

Credit Risk of Debt Securities

The County limits the investment of funds in Debt Securities to those with credit ratings of at least Aa3/AA-.

The County's rated debt investments as of June 30, 2022 were rated by Standard & Poor's and the ratings are presented below using Standard & Poor's rating scale.

<b>Rated Debt Investments' Values</b>			
<b>Rated Debt Investments</b>	<b>Fair Value</b>	<b>AAAm</b>	<b>AA+f</b>
VACo/VML VIP Stable NAV Liquidity Pool	\$ 29,309,444	\$ 29,309,444	-
VACo/VML VIP High Quality Bond Fund	2,896,943	-	2,896,943
Virginia State Non-Arbitrage Program	3,773,067	3,773,067	-
Total	<u>\$ 35,979,454</u>	<u>\$ 33,082,511</u>	<u>\$ 2,896,943</u>

Interest Rate Risk

The County Investment Policy requires that investment cash flows be optimized to match expected cash flow needs and are limited to investments with an average life of 5 years or less.

<b>Investment Maturities (in years)</b>			
<b>Investment Type</b>	<b>Fair Value</b>	<b>Less Than 1 Year</b>	<b>1 - 5 Years</b>
VACo/VML VIP Stable NAV Liquidity Pool	\$ 29,309,444	\$ 29,309,444	-
VACo/VML VIP High Quality Bond Fund	2,896,943	2,896,943	-
Virginia State Non-Arbitrage Program	3,773,067	3,773,067	-
Total	<u>\$ 35,979,454</u>	<u>\$ 35,979,454</u>	<u>\$ -</u>

Custodial Credit Risk

The County's investments are all insured, registered in the County's name and held in an account in the County's name, or invested in an external investment pool.

Fair Value Measurements:

Fair value of the Virginia Investment Pool is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. The County has measured fair value of the above investments at the net asset value (NAV). There are no withdrawal limitations or restrictions imposed on participants.

Notes to Financial Statements  
At June 30, 2022 (Continued)

**NOTE 2 - DEPOSITS AND INVESTMENTS: (CONTINUED)**

External Investment Pool:

The fair values of the positions in the SNAP is the same as the value of the pool shares. As these pools are not SEC registered, regulatory oversight of the pool rests with the Virginia State Treasury. SNAP is amortized cost basis portfolios. There are no withdrawal limitations or restrictions imposed on participants.

**NOTE 3 - DUE FROM OTHER GOVERNMENTAL UNITS:**

Receivables due from other governmental units consist of the following at June 30, 2022:

	<b>Primary Government</b>	<b>Component Unit School Board</b>
Commonwealth of Virginia:		
Local sales tax	\$ 432,059	\$ -
Communication tax	95,773	-
Public assistance and welfare administration	26,316	-
State sales tax	-	897,176
School security grant		131,759
PPTRA	1,438,261	-
Shared expenses	173,532	-
Children's services	426,465	-
Federal Government:		
School grants	-	845,881
Public assistance and welfare administration	89,424	-
Four 4 Life	-	-
Interest rate subsidy	82,674	-
Other	49,613	-
	<u>2,814,117</u>	<u>1,874,816</u>
Totals	\$ 2,814,117	\$ 1,874,816

Notes to Financial Statements  
 At June 30, 2022 (Continued)

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**NOTE 4 - INTERFUND OBLIGATIONS/TRANSFERS:**

There were no Interfund obligations at June 30, 2022.

Interfund transfers for the year ended June 30, 2022, consisted of the following:

<u>Fund</u>	<u>Transfers In</u>	<u>Transfers Out</u>
Primary Government		
General Fund	\$ -	\$ 1,988,706
Sewer	241,992	-
Zion Crossroads Water & Sewer	736,088	
Fork Union Sanitary District	290,250	-
Capital Projects Fund	720,376	-
	<u>1,988,706</u>	<u>1,988,706</u>
Total	<u>\$ 1,988,706</u>	<u>\$ 1,988,706</u>

Transfers are used to (1) move revenue from the fund that statute or budget requires to collect them to the fund that statute or budget requires to expend them and (2) use unrestricted revenues collected in the General Fund to finance various programs accounted for in other funds in accordance with budgeting authorization.

**NOTE 5 - DUE TO/FROM PRIMARY GOVERNMENT/COMPONENT UNIT:**

There were no interfund obligations between the primary government and its component unit.

Notes to Financial Statements  
At June 30, 2022 (Continued)

**NOTE 6 - CAPITAL ASSETS:**

The following is a summary of changes in capital assets for the fiscal year ended June 30, 2022:

	<b>Beginning Balance July 1, 2021*</b>	<b>Additions</b>	<b>Deletions</b>	<b>Ending Balance June 30, 2022</b>
<b>Governmental Activities:</b>				
Capital assets, not being depreciated:				
Land	\$ 2,075,281	\$ -	\$ -	\$ 2,075,281
Construction in progress-jointly owned assets	-	286,556	-	286,556
Construction in progress	127,253	2,346	129,599	-
Total capital assets not being depreciated	<u>\$ 2,202,534</u>	<u>\$ 288,902</u>	<u>\$ 129,599</u>	<u>\$ 2,361,837</u>
Capital assets being depreciated:				
Buildings and improvements	\$ 34,146,204	\$ -	\$ -	\$ 34,146,204
Equipment	11,027,967	804,710	52,619	11,780,058
Leased equipment	344,115	-	-	344,115
Jointly owned assets	71,666,989	-	1,503,626	70,163,363
Total capital assets being depreciated	<u>\$ 117,185,275</u>	<u>\$ 804,710</u>	<u>\$ 1,556,245</u>	<u>\$ 116,433,740</u>
Less accumulated depreciation for:				
Buildings and improvements	\$ 12,513,938	\$ 1,322,264	\$ -	\$ 13,836,202
Equipment	8,384,921	739,365	52,619	9,071,667
Leased equipment	-	68,186	-	68,186
Jointly owned assets	12,989,562	1,818,660	497,364	14,310,858
Total accumulated depreciation	<u>\$ 33,888,421</u>	<u>\$ 3,948,475</u>	<u>\$ 549,983</u>	<u>\$ 37,286,913</u>
Total capital assets being depreciated, net	<u>\$ 83,296,854</u>	<u>\$ (3,143,765)</u>	<u>\$ 1,006,262</u>	<u>\$ 79,146,827</u>
Governmental activities capital assets, net	<u>\$ 85,499,388</u>	<u>\$ (2,854,863)</u>	<u>\$ 1,135,861</u>	<u>\$ 81,508,664</u>

\* Beginning balances have been adjusted to reflect implementation of GASB 87

Tenancy in Common – State legislation enacted in 2002, Section 15.2-1800.1 of the Code of Virginia, (1950), as amended, granted the County a tenancy in common with the School Board when the County incurs a financial obligation for school property which is payable over more than one fiscal year. For financial reporting purposes, the net book value of School capital assets financed by the County guaranteed debt is shown under the County up to the amount of outstanding debt. At June 30, 2022, the School component unit capital assets financed by the outstanding County guaranteed debt with a book value of \$56,139,601 were reported in the Primary Government as tenant in common with the School Board.



Notes to Financial Statements  
At June 30, 2022 (Continued)

**NOTE 6 - CAPITAL ASSETS: (CONTINUED)**

	<b>Beginning Balance July 1, 2021</b>	<b>Additions</b>	<b>Deletions</b>	<b>Ending Balance June 30, 2022</b>
<b>Business-type Activities:</b>				
<u>Fork Union Sanitary District:</u>				
Capital assets, not being depreciated:				
Land	\$ 11,736	\$ -	\$ -	\$ 11,736
Total capital assets not being depreciated	\$ 11,736	\$ -	\$ -	\$ 11,736
Capital assets being depreciated:				
Buildings and improvements	\$ 18,079	\$ -	\$ -	\$ 18,079
Infrastructure	3,140,487	316,750	-	3,457,237
Equipment	163,911	-	-	163,911
Total capital assets being depreciated	\$ 3,322,477	\$ 316,750	\$ -	\$ 3,639,227
Less accumulated depreciation for:				
Buildings and improvements	\$ 17,415	\$ 221	\$ -	\$ 17,636
Infrastructure	1,863,046	76,038	-	1,939,084
Equipment	163,911	-	-	163,911
Total accumulated depreciation	\$ 2,044,372	\$ 76,259	\$ -	\$ 2,120,631
Total capital assets being depreciated, net	\$ 1,278,105	\$ 240,491	\$ -	\$ 1,518,596
Fork Union Sanitary District capital assets, net	\$ 1,289,841	\$ 240,491	\$ -	\$ 1,530,332
<u>Zion Crossroads Water &amp; Sewer:</u>				
Capital assets, not being depreciated:				
Construction in progress	\$ 11,752,481	\$ 38,601	\$ -	\$ 11,791,082
Total capital assets not being depreciated	\$ 11,752,481	\$ 38,601	\$ -	\$ 11,791,082
Zion Crossroads Water & Sewer capital assets, net	\$ 11,752,481	\$ 38,601	\$ -	\$ 11,791,082

Notes to Financial Statements  
At June 30, 2022 (Continued)

**NOTE 6 - CAPITAL ASSETS: (CONTINUED)**

	<b>Beginning Balance July 1, 2021</b>	<b>Additions</b>	<b>Deletions</b>	<b>Ending Balance June 30, 2022</b>
<b>Business-type Activities: (continued)</b>				
<u>Sewer Fund:</u>				
Capital assets, not being depreciated:				
Land	\$ 284,440	\$ -	\$ -	\$ 284,440
Total capital assets not being depreciated	<u>\$ 284,440</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 284,440</u>
Capital assets being depreciated:				
Infrastructure	\$ 3,864,580	\$ 5,825	\$ -	\$ 3,870,405
Total capital assets being depreciated	<u>\$ 3,864,580</u>	<u>\$ 5,825</u>	<u>\$ -</u>	<u>\$ 3,870,405</u>
Less accumulated depreciation for:				
Infrastructure	\$ 1,210,580	\$ 97,197	\$ -	\$ 1,307,777
Total accumulated depreciation	<u>\$ 1,210,580</u>	<u>\$ 97,197</u>	<u>\$ -</u>	<u>\$ 1,307,777</u>
Total capital assets being depreciated, net	<u>\$ 2,654,000</u>	<u>\$ (91,372)</u>	<u>\$ -</u>	<u>\$ 2,562,628</u>
Sewer capital assets, net	<u>\$ 2,938,440</u>	<u>\$ (91,372)</u>	<u>\$ -</u>	<u>\$ 2,847,068</u>
Business-type activities capital assets, net	<u>\$ 15,980,762</u>	<u>\$ 187,720</u>	<u>\$ -</u>	<u>\$ 16,168,482</u>

Notes to Financial Statements  
At June 30, 2022 (Continued)

**NOTE 6 - CAPITAL ASSETS: (CONTINUED)**

	<b>Beginning Balance July 1, 2021*</b>	<b>Additions</b>	<b>Deletions</b>	<b>Ending Balance June 30, 2022</b>
<b>Discretely Presented Component-Unit School Board:</b>				
Capital assets, not being depreciated:				
Land	\$ 359,782	\$ -	\$ -	\$ 359,782
Construction in progress-jointly owned assets	-	(286,556)	-	(286,556)
Construction in progress	304,707	286,556	15,314	575,949
Total capital assets not being depreciated	<u>\$ 664,489</u>	<u>\$ -</u>	<u>\$ 15,314</u>	<u>\$ 649,175</u>
Capital assets being depreciated:				
Buildings and improvements	\$ 122,962,268	\$ 29,218	\$ -	\$ 122,991,486
Equipment	10,042,075	191,802	883,339	9,350,538
Leased equipment	206,856	9,355	-	216,211
Jointly owned assets	(71,666,989)	-	(1,503,626)	(70,163,363)
Total capital assets being depreciated	<u>\$ 61,544,210</u>	<u>\$ 230,375</u>	<u>\$ (620,287)</u>	<u>\$ 62,394,872</u>
Less accumulated depreciation for:				
Buildings and improvements	\$ 37,562,291	\$ 3,120,356	\$ -	\$ 40,682,647
Equipment	6,456,935	689,338	799,969	6,346,304
Leased equipment	-	42,895	-	42,895
Jointly owned assets	(12,989,562)	(1,818,660)	(497,364)	(14,310,858)
Total accumulated depreciation	<u>\$ 31,029,664</u>	<u>\$ 2,033,929</u>	<u>\$ 302,605</u>	<u>\$ 32,760,988</u>
Total capital assets being depreciated, net	<u>\$ 30,514,546</u>	<u>\$ (1,803,554)</u>	<u>\$ (922,892)</u>	<u>\$ 29,633,884</u>
School Board capital assets, net	<u>\$ 31,179,035</u>	<u>\$ (1,803,554)</u>	<u>\$ (907,578)</u>	<u>\$ 30,283,059</u>

\* Beginning balances have been adjusted to reflect implementation of GASB 87

Notes to Financial Statements  
 At June 30, 2022 (Continued)

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**NOTE 6 - CAPITAL ASSETS: (CONTINUED)**

Depreciation expense was charged to functions/programs of the primary government and component unit as follows:

Governmental Activities:

General government administration	\$ 222,749
Judicial administration	197,718
Public safety	1,359,193
Public works	172,160
Health and welfare	24,685
Education	1,818,660
Parks, recreation and cultural	78,585
Community development	74,725
Total	<u>\$ 3,948,475</u>

Business-Type Activities:

Fork Union Sanitary District	<u>\$ 76,259</u>
Sewer	<u>\$ 97,197</u>
Component Unit School Board	<u>\$ 2,033,929</u> (1)
(1) Depreciation Expense	\$ 3,852,589
Accumulated depreciation on joint tenancy asset transfer	<u>(1,818,660)</u>
Total additions to accumulated depreciation	<u>\$ 2,033,929</u>

Notes to Financial Statements  
At June 30, 2022 (Continued)

**NOTE 7 - LONG-TERM OBLIGATIONS:**

The following is a summary of changes in long-term obligation transactions for the fiscal year ended June 30, 2022:

	<u>Balance July 1, 2021*</u>	<u>Issuances/ Increases</u>	<u>Retirements/ Decreases</u>	<u>Balance June 30, 2022</u>	<u>Amounts Due Within One Year</u>
Governmental Activities:					
Direct Borrowings and Direct Placements:					
School general obligation bonds	\$ 66,462,026	\$ 3,270,000	\$ 4,114,442	\$ 65,617,584	\$ 4,286,073
Premium on general obligation bonds	3,598,345	494,953	488,698	3,604,600	523,057
Discount on general obligation bonds	(190,179)	-	(31,697)	(158,482)	(31,697)
Infrastructure and state moral obligation revenue bonds	1,275,000	-	440,000	835,000	205,000
Premium on infrastructure revenue bonds	80,697	-	32,301	48,396	21,701
Qualified energy conservation revenue bonds	5,982,715	-	489,530	5,493,185	495,233
Landfill postclosure costs	615,781	6,062	36,222	585,621	36,222
Notes payable	3,635,101	5,231,500	1,195,500	7,671,101	1,535,889
Lease liabilities	344,115	-	63,389	280,726	63,329
Net pension liability	2,367,711	3,759,208	6,126,919	-	-
Net OPEB liability:					
Net Group Life Insurance OPEB liability	\$ 631,487	\$ 146,072	\$ 333,855	\$ 443,704	\$ -
Net Health Insurance Credit OPEB liability	31,467	13,174	43,604	1,037	-
Total net OPEB liability	\$ 662,954	\$ 159,246	\$ 377,459	\$ 444,741	\$ -
Compensated absences	709,932	180,571	70,993	819,510	819,510
Total governmental activities	<u>\$ 85,544,198</u>	<u>\$ 13,101,540</u>	<u>\$ 13,403,756</u>	<u>\$ 85,241,982</u>	<u>\$ 7,954,317</u>

The general fund revenues are used to liquidate compensated absences and other long-term obligations.

\* Beginning balances have been adjusted to reflect implementation of GASB 87

	<u>Balance July 1, 2021</u>	<u>Issuances/ Increases</u>	<u>Retirements/ Decreases</u>	<u>Balance June 30, 2022</u>	<u>Amounts Due Within One Year</u>
Business-type Activities:					
Direct Borrowings and Direct Placements:					
Water facilities bonds	\$ 284,795	\$ -	\$ 47,678	\$ 237,117	\$ 49,871
Sewer system revenue bonds	360,000	-	60,000	300,000	60,000
Water and sewer system revenue bonds	9,345,000	-	355,000	8,990,000	370,000
Premium on revenue bonds	1,022,347	-	108,780	913,567	103,797
Total business-type activities	<u>\$ 11,012,142</u>	<u>\$ -</u>	<u>\$ 571,458</u>	<u>\$ 10,440,684</u>	<u>\$ 583,668</u>
Total Primary Government	<u>\$ 96,556,340</u>	<u>\$ 13,101,540</u>	<u>\$ 13,975,214</u>	<u>\$ 95,682,666</u>	<u>\$ 8,537,985</u>

Notes to Financial Statements  
At June 30, 2022 (Continued)

**NOTE 7 - LONG-TERM OBLIGATIONS: (CONTINUED)**

Primary Government

Annual requirements to amortize long-term obligations and related interest are as follows:

Year	Direct Borrowings and Direct Placements					
	General Obligation Bonds		Infrastructure and State Moral Obligation Revenue Bond		Lease liabilities	
	Principal	Interest	Principal	Interest	Principal	Interest
2023	\$ 4,286,073	\$ 2,307,077	\$ 205,000	\$ 37,541	63,329	2,616
2024	4,292,128	2,086,299	220,000	26,650	23,804	2,149
2025	4,633,030	1,902,927	230,000	15,119	20,857	1,945
2026	4,809,210	1,724,139	180,000	4,612	21,751	1,735
2027	4,602,143	1,547,103	-	-	22,674	1,517
2028	4,400,000	1,370,065	-	-	23,627	1,289
2029	4,555,000	1,216,817	-	-	24,612	1,052
2030	4,710,000	1,060,915	-	-	25,629	804
2031	4,485,000	876,975	-	-	26,680	547
2032	4,670,000	692,842	-	-	27,763	280
2033	4,710,000	526,831	-	-	-	-
2034	4,680,000	383,791	-	-	-	-
2035	4,825,000	241,261	-	-	-	-
2036	4,975,000	95,780	-	-	-	-
2037	155,000	40,558	-	-	-	-
2038	160,000	33,900	-	-	-	-
2039	160,000	26,940	-	-	-	-
2040	165,000	19,666	-	-	-	-
2041	170,000	11,960	-	-	-	-
2042	175,000	4,036	-	-	-	-
Totals	\$ 65,617,584	\$ 16,169,882	\$ 835,000	\$ 83,922	\$ 280,726	\$ 13,934



Notes to Financial Statements  
At June 30, 2022 (Continued)

**NOTE 7 - LONG-TERM OBLIGATIONS: (CONTINUED)**

Primary Government: (Continued)

Annual requirements to amortize long-term obligations and related interest are as follows: (Continued)

Year	Direct Borrowings and Direct Placements				Direct Borrowings and Direct Placements					
	Qualified Energy Conservation Revenue Bonds		Notes payable		Revenue Bonds					
					Water Facilities Bond		Sewer System Revenue Bond		Water and Sewer System Revenue Bond	
	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
2023	\$ 495,233	\$ 203,528	\$ 1,535,889	\$ 99,598	\$ 49,871	\$ 9,649	\$ 60,000	\$ -	\$ 370,000	\$ 354,950
2024	501,002	184,201	1,777,901	71,689	52,162	7,358	60,000	-	390,000	337,375
2025	506,839	164,649	557,463	55,877	54,559	4,961	60,000	-	410,000	317,925
2026	512,744	144,869	565,099	48,187	57,065	2,455	60,000	-	425,000	297,528
2027	518,717	124,859	572,842	40,392	23,460	209	60,000	-	445,000	276,234
2028	524,760	104,615	580,689	32,490	-	-	-	-	470,000	252,788
2029	530,873	84,136	588,645	24,480	-	-	-	-	495,000	228,634
2030	537,058	63,418	490,770	17,086	-	-	-	-	525,000	204,713
2031	543,315	42,459	497,494	10,317	-	-	-	-	545,000	180,497
2032	549,644	21,255	504,309	3,455	-	-	-	-	570,000	156,563
2033	273,000	5,296	-	-	-	-	-	-	590,000	133,538
2034	-	-	-	-	-	-	-	-	615,000	110,534
2035	-	-	-	-	-	-	-	-	635,000	89,103
2036	-	-	-	-	-	-	-	-	655,000	68,947
2037	-	-	-	-	-	-	-	-	680,000	46,463
2038	-	-	-	-	-	-	-	-	700,000	22,100
2039	-	-	-	-	-	-	-	-	155,000	8,341
2040	-	-	-	-	-	-	-	-	155,000	5,047
2041	-	-	-	-	-	-	-	-	160,000	1,700
Totals	\$ 5,493,185	\$ 1,143,285	\$ 7,671,101	\$ 403,571	\$ 237,117	\$ 24,632	\$ 300,000	\$ -	\$ 8,990,000	\$ 3,092,978

Detail of Long-Term Obligations

	<u>Amount Outstanding</u>	<u>Amounts Due Within One Year</u>
<u>Governmental Activities:</u>		
<u>Direct Borrowings and Direct Placements:</u>		
<u>Infrastructure and State Moral Obligation Revenue Bonds:</u>		
\$3,520,000 Virginia Resources Authority Infrastructure and State Moral Obligation Revenue Bonds Series 2014C, issued November 19, 2014 maturing annually in installments ranging from \$180,000 to \$440,000 through October 1, 2025. Interest payable semiannually at ranging 3.007% to 5.125%.	\$ 835,000	\$ 205,000
Premium on School Bonds 2014C	48,396	21,701
Total infrastructure and state moral obligation revenue bonds	\$ 883,396	\$ 226,701

Notes to Financial Statements  
At June 30, 2022 (Continued)

**NOTE 7 - LONG-TERM OBLIGATIONS: (CONTINUED)**

Detail of Long-Term Obligations

	<u>Amount Outstanding</u>	<u>Amounts Due Within One Year</u>
<i>School General Obligation Bonds:</i>		
\$6,411,957 School Bonds, 2005A, issued November 10, 2005, maturing annually in installments ranging from \$273,104 to \$372,067 through July 15, 2025, interest payable semiannually at 5.1%.	\$ 1,451,869	\$ 353,930
\$5,420,000 School Bonds, 2009A, issued November 13, 2009, maturing annually in installments ranging from \$135,500 to \$387,143 through September 15, 2026. The interest rate is 0.0%.	1,935,715	387,143
Discount on School Bonds 2009A	(158,482)	(31,697)
\$66,120,000 School Refunding Bonds, 2012B, issued December 20, 2012, maturing annually in installments ranging from \$345,000 to \$4,825,000 through June 30, 2036, interest payable semiannually ranging from 1.25% to 5.00%.	54,325,000	2,950,000
Premium on School Bonds 2012B	2,834,534	388,348
\$3,995,000 School Bonds, 2012, issued November 15, 2012, maturing annually in installments ranging from \$135,000 to \$305,000 through July 15, 2032, interest payable semiannually ranging from 2.05% to 5.05%.	1,855,000	305,000
Premium on School Bonds 2012	66,651	12,797
\$4,420,000 School Bonds, 2014C, issued November 20, 2014, maturing annually in installments ranging from \$170,000 to \$405,000 through July 15, 2029, interest payable semiannually at ranging from 2.05% to 5.05%.	2,780,000	290,000
Premium on School Bonds 2014C	208,462	49,172
\$3,270,000 School Bonds, 2021, issued November 9, 2021, maturing annually in installments ranging from \$150,000 to \$255,000 through July 15, 2041, interest payable semiannually at ranging from 2.05% to 5.05%.	3,270,000	-
Premium on School Bonds 2021	494,953	72,740
Total school general obligation bonds	<u>\$ 69,063,702</u>	<u>\$ 4,777,433</u>

Notes to Financial Statements  
At June 30, 2022 (Continued)

**NOTE 7 - LONG-TERM OBLIGATIONS: (CONTINUED)**

Detail of Long-Term Obligations: (Continued)

	<u>Amount Outstanding</u>	<u>Amounts Due Within One Year</u>
<u>Qualified Energy Conservation Revenue Bonds:</u>		
\$7,653,740 Qualified Energy Conservation Revenue Bonds, Series 2017, issued February 28, 2017, maturing annually in installments ranging from \$236,000 to \$549,644 through August 1, 2032, interest payable semiannually at 3.88%.	\$ 5,493,185	\$ 495,233
<u>Notes Payable:</u>		
\$8,223,125 note payable dated October 31, 2016 maturing annually in installments ranging from \$1,096,159 to \$1,227,973 through September 1, 2023. Interest payable semiannually at 1.34%. Note is for Radio Equipment.	\$ 2,439,601	\$ 1,211,628
\$5,231,500 note payable dated February 3, 2022 maturing annually in installments ranging from \$399,286 to \$613,390 through 2032 . Interest payable annually at 1.37%. Note is for various equipment and vehicles.	5,231,500	324,261
Total notes payable	\$ 7,671,101	\$ 1,535,889
<u>Lease liabilities:</u>		
Lease for communication tower payable in annual payments of \$26,434 through July 2031. Discount rate at 1.00%.	\$ 232,740	\$ 44,174
Lease for building space payable in monthly payments ranging from \$3,596 to \$3,812 through July 2023.	47,986	19,155
Total lease liabilities	\$ 280,726	\$ 63,329
Landfill postclosure costs	\$ 585,621	\$ 36,222
Net Group Life Insurance OPEB liability	\$ 443,704	\$ -
Net Health Insurance Credit OPEB liability	\$ 1,037	\$ -
Compensated absences	\$ 819,510	\$ 819,510
Total Governmental Activities	<u>\$ 85,241,982</u>	<u>\$ 7,954,317</u>

Notes to Financial Statements  
At June 30, 2022 (Continued)

**NOTE 7 - LONG-TERM OBLIGATIONS: (CONTINUED)**

Detail of Long-Term Obligations: (Continued)

	<u>Amount Outstanding</u>	<u>Amounts Due Within One Year</u>
<i><u>Business-type Activities:</u></i>		
<u>Direct Borrowings and Direct Placements:</u>		
Water Facilities Bond:		
\$1,000,000, Series 1998-A, authorized June 25, 1998, due in monthly installments of \$4,960, including principal and interest. The interest rate is 4.5% and final payment is due October 31, 2026.	\$ 237,117	\$ 49,871
Sewer System Revenue Bond:		
\$1,200,000, Series 2006, authorized August 1, 2006, due in semi-annual installments of \$30,000, principal only. The interest rate is 0.0% and final payment is due March 1, 2027.	300,000	60,000
Water and Sewer System Revenue Bond:		
\$7,715,000, Series 2017B, authorized August 16, 2017, due in annual installments ranging from \$250,000 to \$550,000 through October 1, 2037, interest payable semiannually ranging from 2.825% to 5.125%	8,990,000	370,000
Premium on revenue bonds	913,567	103,797
Total Business-type Activities Obligations	<u>\$ 10,440,684</u>	<u>\$ 583,668</u>
Total Primary Government	<u>\$ 95,682,666</u>	<u>\$ 8,537,985</u>

Direct Borrowings and Placements

In the event of default for any general obligation bond, the Commonwealth of Virginia may withhold state aid from the locality until such time that the event of default is cured in accordance with Section 15.2-2659 of the Code of Virginia, 1950 as amended.

Revenue bonds totaling \$15,618,185 contain a provision that, in the event of default, the Lender may declare the entire unpaid principal and interest on the issuance as due and payable.

Notes to Financial Statements  
At June 30, 2022 (Continued)

**NOTE 7 - LONG-TERM OBLIGATIONS: (CONTINUED)**

USDA Revenue Bond

Under the terms of the USDA Revenue Bonds, the County is required to establish a reserve equal to 10% of the monthly installments of principal and interest until an amount equal to twelve monthly installments has been established. The funds are not required to be held in a separate bank account. The County has established this reserve and has a balance of \$59,520. The reserve had been reflected as restricted fund balance in the General Fund in the accompanying financial statements.

Component Unit School Board

The following is a summary of long-term obligations for the fiscal year ended June 30, 2022:

	<u>Balance</u> <u>July 1, 2021*</u>	<u>Increases</u>	<u>Decreases</u>	<u>Balance</u> <u>June 30, 2022</u>	<u>Amounts</u> <u>Due Within</u> <u>One Year</u>
Compensated absences	\$ 1,905,581	\$ 320,037	\$ 190,558	\$ 2,035,060	\$ 203,506
Lease liabilities	206,856	9,355	42,450	173,761	42,679
Net OPEB liability:					
Net Group Life Insurance OPEB liability	\$ 1,876,313	\$ 379,886	\$ 985,614	\$ 1,270,585	\$ -
Net Health Insurance Credit OPEB liability	3,241,672	499,447	634,781	3,106,338	-
Total net OPEB liability	\$ 5,117,985	\$ 879,333	\$ 1,620,395	\$ 4,376,923	\$ -
Net pension liability	35,093,258	6,129,277	23,100,202	18,122,333	-
Total	<u>\$ 42,323,680</u>	<u>\$ 7,338,002</u>	<u>\$ 24,953,605</u>	<u>\$ 24,708,077</u>	<u>\$ 246,185</u>

\* Beginning balances have been adjusted to reflect implementation of GASB 87

The School Operating and School Cafeteria Funds are used to liquidate the School Board's compensated absences liability.

Annual requirements to amortize long-term obligations and related interest are as follows:

<u>Year Ending June 30,</u>	<u>Lease Liabilities</u>	
	<u>Principal</u>	<u>Interest</u>
2023	\$ 42,679	\$ 1,544
2024	43,108	1,115
2025	43,541	682
2026	43,978	245
2027	455	1
Total	<u>\$ 173,761</u>	<u>\$ 3,587</u>

Notes to Financial Statements  
At June 30, 2022 (Continued)

**NOTE 7 - LONG-TERM OBLIGATIONS: (CONTINUED)**

Lease Liabilities

Lease for copiers payable in monthly installments of \$3,553 through June 2026, discount rate at 1.00%	\$ 166,169
Lease for equipment payable in quarterly payments of \$457 through September 2026, discount rate at 1.00%	<u>7,592</u>
Total	<u>\$ 173,761</u>

**NOTE 8 – LEASES RECEIVABLE:**

The County leases tower space to companies under various lease contracts. In fiscal year 2022, the County governmental activities recognized lease and interest revenue in the amount of \$4,970 and \$5,858 , respectively. A description of the leases is as follows:

<u>Lease Description</u>	<u>Start Date</u>	<u>End Date</u>	<u>Length of Lease Term (in months)</u>	<u>Payment Frequency</u>	<u>Discount Rate</u>	<u>Receivable Balance</u>
Governmental Activities:						
AT&T Tower	7/1/2021	2/1/2025	44	Monthly	3.00%	\$ 101,815
US Cellular Tower	7/1/2021	3/1/2025	45	Monthly	3.00%	80,955
Total governmental activities						<u>\$ 182,770</u>
Business-type Activities:						
US Cellular Tower	7/1/2021	3/1/2025	45	Monthly	3.00%	\$ 80,955
T-Mobile Tower	7/1/2021	5/1/2024	35	Monthly	3.00%	38,222
Verizon Water Tower	7/1/2021	10/1/2026	64	Monthly	3.00%	127,494
Total business-type activities						<u>\$ 246,671</u>
Total Primary Government:						<u>\$ 429,441</u>

**NOTE 9 - PENSION PLAN:**

All full-time, salaried permanent employees of the County and (nonprofessional) employees of public school divisions are automatically covered by a VRS Retirement Plan upon employment. This is an agent multiple-employer plan administered by the Virginia Retirement System (the System) along with plans for other employer groups in the Commonwealth of Virginia. Members earn one month of service credit for each month they are employed and for which they and their employer pay contributions to VRS. Members are eligible to purchase prior service, based on specific criteria as defined in the Code of Virginia, as amended. Eligible prior service that may be purchased includes prior public service, active military service, certain periods of leave, and previously refunded service.

The business-type activities recognized lease and interest revenue in the amount of \$6,680 and \$7,740, respectively.



Notes to Financial Statements  
At June 30, 2022 (Continued)

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## **NOTE 9 - PENSION PLAN: (CONTINUED)**

### ***Benefit Structures***

The System administers three different benefit structures for covered employees – Plan 1, Plan 2 and Hybrid. Each of these benefit structures has different eligibility criteria, as detailed below.

- a. Employees hired before July 1, 2010, vested as of January 1, 2013, and have not taken a refund, are covered under Plan 1, a defined benefit plan. Non-hazardous duty employees are eligible for an unreduced retirement benefit beginning at age 65 with at least 5 years of service credit or age 50 with at least 30 years of service credit. Non-hazardous duty employees may retire with a reduced benefit as early as age 55 with at least 5 years of service credit or age 50 with at least 10 years of service credit. Hazardous duty employees (law enforcement officers, firefighters, and sheriffs) are eligible for an unreduced benefit beginning at age 60 with at least 5 years of service credit or age 50 with at least 25 years of service credit. Hazardous duty employees may retire with a reduced benefit as early as age 50 with at least 5 years of service credit.
- b. Employees with a membership date from July 1, 2010 to December 31, 2013, that have not taken a refund or employees with a membership date prior to July 1, 2010 and not vested before January 1, 2013, are covered under Plan 2, a defined benefit plan. Non-hazardous duty employees are eligible for an unreduced benefit beginning at their normal social security retirement age with at least 5 years of service credit or when the sum of their age plus service credit equals 90. Non-hazardous duty employees may retire with a reduced benefit as early as age 60 with at least 5 years of service credit. Hazardous duty employees are eligible for an unreduced benefit beginning at age 60 with at least 5 years of service credit or age 50 with at least 25 years of service credit. Hazardous duty employees may retire with a reduced benefit as early as age 50 with at least 5 years of service credit.
- c. Non-hazardous duty employees with a membership date on or after January 1, 2014 are covered by the Hybrid Plan combining the features of a defined benefit plan and a defined contribution plan. Plan 1 and Plan 2 members also had the option of opting into this plan during the election window held January 1 – April 30, 2014 with an effective date of July 1, 2014. Employees covered by this plan are eligible for an unreduced benefit beginning at their normal social security retirement age with at least 5 years of service credit, or when the sum of their age plus service credit equals 90. Employees may retire with a reduced benefit as early as age 60 with at least 5 years of service credit. For the defined contribution component, members are eligible to receive distributions upon leaving employment, subject to restrictions.

### ***Average Final Compensation and Service Retirement Multiplier***

The VRS defined benefit is a lifetime monthly benefit based on a retirement multiplier as a percentage of the employee's average final compensation multiplied by the employee's total service credit. Under Plan 1, average final compensation is the average of the employee's 36 consecutive months of highest compensation and the multiplier is 1.70% for non-hazardous duty employees, 1.85% for sheriffs and regional jail superintendents, and 1.70% or 1.85% for hazardous duty employees as elected by the employer. Under Plan 2, average final compensation is the average of the employee's 60 consecutive months of highest compensation and the retirement multiplier is 1.65% for non-hazardous duty employees, 1.85% for sheriffs and regional jail superintendents, and 1.70% or 1.85% for hazardous duty employees as elected by the employer. Under the Hybrid Plan, average final compensation is the average of the employee's 60 consecutive months of highest compensation and the multiplier is 1.00%. For members who opted into the Hybrid Retirement Plan from Plan 1 or Plan 2, the applicable multipliers for those plans will be used to calculate the retirement benefit for service credited in those plans.

Notes to Financial Statements  
At June 30, 2022 (Continued)

**NOTE 9 - PENSION PLAN: (CONTINUED)**

***Cost-of-Living Adjustment (COLA) in Retirement and Death and Disability Benefits***

Retirees with an unreduced benefit or with a reduced benefit with at least 20 years of service credit are eligible for an annual COLA beginning July 1 after one full calendar year from the retirement date. Retirees with a reduced benefit and who have less than 20 years of service credit are eligible for an annual COLA beginning on July 1 after one calendar year following the unreduced retirement eligibility date. Under Plan 1, the COLA cannot exceed 5.00%. Under Plan 2 and the Hybrid Plan, the COLA cannot exceed 3.00%. The VRS also provides death and disability benefits. Title 51.1 of the Code of Virginia as amended, assigns the authority to establish and amend benefit provisions to the General Assembly of Virginia.

***Employees Covered by Benefit Terms***

As of the June 30, 2020 actuarial valuation, the following employees were covered by the benefit terms of the pension plan:

	<u>Primary Government</u>	<u>Component Unit School Board Nonprofessional</u>
Inactive members or their beneficiaries currently receiving benefits	103	51
Inactive members:		
Vested inactive members	39	16
Non-vested inactive members	64	46
Inactive members active elsewhere in VRS	<u>111</u>	<u>34</u>
Total inactive members	214	96
Active members	<u>157</u>	<u>93</u>
Total covered employees	<u><u>474</u></u>	<u><u>240</u></u>

***Contributions***

The contribution requirement for active employees is governed by §51.1-145 of the Code of Virginia, as amended, but may be impacted as a result of funding options provided to political subdivisions by the Virginia General Assembly. Employees are required to contribute 5.00% of their compensation toward their retirement.

The County's contractually required contribution rate for the year ended June 30, 2022 was 8.73% of covered employee compensation. This rate was based on an actuarially determined rate from an actuarial valuation as of June 30, 2019.

This rate, when combined with employee contributions, was expected to finance the costs of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability. Contributions to the pension plan from the County were \$697,023 and \$633,079 for the years ended June 30, 2022 and June 30, 2021, respectively.

Notes to Financial Statements  
 At June 30, 2022 (Continued)

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**NOTE 9 - PENSION PLAN: (CONTINUED)**

***Contributions (Continued)***

The Component Unit School Board’s contractually required contribution rate for nonprofessional employees for the year ended June 30, 2022 was 4.08% of covered employee compensation. This rate was based on an actuarially determined rate from an actuarial valuation as of June 30, 2019.

This rate, when combined with employee contributions, was expected to finance the costs of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability. Contributions to the pension plan from the Component Unit School Board’s nonprofessional employees were \$74,276 and \$68,738 for the years ended June 30, 2022 and June 30, 2021 , respectively.

***Net Pension Liability (Asset)***

The net pension liability (asset) (NPA) is calculated separately for each employer and represents that employer’s total pension liability determined in accordance with GASB Statement No. 68, less that employer’s fiduciary net position. The County’s and Component Unit School Board’s (nonprofessional) net pension liability/asset were measured as of June 30, 2021. The total pension liabilities used to calculate the net pension liability/asset were determined by an actuarial valuation performed as of June 30, 2020, and rolled forward to the measurement date of June 30, 2021.

***Actuarial Assumptions – General Employees***

The total pension liability for General Employees in the County’s and Component Unit School Board’s (nonprofessional) Retirement Plan was based on an actuarial valuation as of June 30, 2019 using the Entry Age Normal actuarial cost method and the following assumptions, applied to all periods included in the measurement and rolled forward to the measurement date of June 30, 2021.

Inflation	2.50%
Salary increases, including inflation	3.50% – 5.35%
Investment rate of return	6.75%, net of pension plan investment expenses, including inflation

Mortality rates:

Pre-Retirement:

Pub-2010 Amount Weighted Safety Employee Rates projected generationally; 95% of rates for males; 105% of rates for females set forward 2 years

Post-Retirement:

Pub-2010 Amount Weighted Safety Healthy Retiree Rates projected generationally; 110% of rates for males; 105% of rates for females set forward 3 years

Notes to Financial Statements  
At June 30, 2022 (Continued)

**NOTE 9 - PENSION PLAN: (CONTINUED)**

Mortality rates:

Post-Disablement:

Pub-2010 Amount Weighted General Disabled Rates projected generationally; 95% of rates for males set back 3 years; 90% of rates for females set back 3 years

Beneficiaries and Survivors:

Pub-2010 Amount Weighted Safety Contingent Annuitant Rates projected generationally; 110% of rates for males and females set forward 2 years

Mortality Improvement:

Rates projected generationally with Modified MP-2020 Improvement Scale that is 75% of the MP-2020 rates

The actuarial assumptions used in the June 30, 2020 valuation were based on the results of an actuarial experience study for the period from July 1, 2016 through June 30, 2020, except the change in the discount rate, which was based on VRS Board action effective as of July 1, 2019. Changes to the actuarial assumptions as a result of the experience study and VRS Board action are as follows:

All Others (Non-10 Largest) – Non-Hazardous Duty:

Mortality Rates (pre-retirement, post-retirement healthy, and disabled)	Update to Pub-2010 public sector mortality tables. For future mortality improvements, replace load with a modified Mortality Improvement Scale MP-2020
Retirement Rates	Adjusted rates to better fit experience for Plan 1; set separate rates based on experience for Plan 2/Hybrid; changed final retirement age
Withdrawal Rates	Adjusted rates to better fit experience at each age and service decrement through 9 years of service
Disability Rates	No change
Salary Scale	No change
Line of Duty Disability	No change
Discount Rate	No change

***Actuarial Assumptions – Public Safety Employees with Hazardous Duty Benefits***

The total pension liability for Public Safety employees with Hazardous Duty Benefits in the County’s Retirement Plan was based on an actuarial valuation as of June 30, 2020, using the Entry Age Normal actuarial cost method and the following assumptions, applied to all periods included in the measurement and rolled forward to the measurement date of June 30, 2021.

Inflation	2.50%
Salary increases, including inflation	3.50% – 4.75%
Investment rate of return	6.75%, net of pension plan investment expenses, including inflation

Notes to Financial Statements  
At June 30, 2022 (Continued)

**NOTE 9 - PENSION PLAN: (CONTINUED)**

***Actuarial Assumptions – Public Safety Employees with Hazardous Duty Benefits: (Continued)***

Mortality rates:

All Others (Non-10 Largest) – Hazardous Duty: 45% of deaths are assumed to be service related

Pre-Retirement:

Pub-2010 Amount Weighted Safety Employee Rates projected generationally with a Modified MP-2020 Improvement Scale; 95% of rates for males; 105% of rates for females set forward 2 years

Post-Retirement:

Pub-2010 Amount Weighted Safety Healthy Retiree rates projected generationally with a Modified MP-2020 Improvement Scale; 110% of rates for males; 105% of rates for females set forward 3 years

Post-Disablement:

Pub-2010 Amount Weighted General Disabled Rates projected generationally with a Modified MP-2020 Improvement Scale; 95% of rates for males set back 3 years; 90% of rates for females set back 3 years

Beneficiaries and Survivors:

Pub-2010 Amount Weighted Safety Contingent Annuitant Rates projected generationally with a Modified MP-2020 Improvement Scale; 110% of rates for males and females set forward 2 years

Mortality Improvement:

Rates projected generationally with Modified MP-2020 Improvement Scale that is 75% of the MP-2020 rates

The actuarial assumptions used in the June 30, 2020 valuation were based on the results of an actuarial experience study for the period from July 1, 2016 through June 30, 2020, except the change in the discount rate, which was based on VRS Board action effective as of July 1, 2019. Changes to the actuarial assumptions as a result of the experience study and VRS Board action are as follows:

All Others (Non-10 Largest) – Hazardous Duty:

Mortality Rates (pre-retirement, post-retirement healthy, and disabled)	Update to Pub-2010 public sector mortality tables. Increased disability life expectancy. For future mortality improvements, replace load with a modified Mortality Improvement Scale MP-2020
Retirement Rates	Adjusted rates to better fit experience and changed final retirement age from 65 to 70
Withdrawal Rates	service to rates based on service only to better fit experience and to be more consistent with Locals Largest 10 Hazardous Duty
Disability Rates	No change
Salary Scale	No change
Line of Duty Disability	No change
Discount Rate	No change

Notes to Financial Statements  
At June 30, 2022 (Continued)

**NOTE 9 - PENSION PLAN: (CONTINUED)**

***Long-Term Expected Rate of Return***

The long-term expected rate of return on pension System investments was determined using a log-normal distribution analysis in which best-estimate ranges of expected future real rates of return (expected returns, net of pension System investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. The target asset allocation and best estimate of arithmetic real rates of return for each major asset class are summarized in the following table:

<u>Asset Class (Strategy)</u>	<u>Long-Term Target Asset Allocation</u>	<u>Arithmetic Long-term Expected Rate of Return</u>	<u>Weighted Average Long-term Expected Rate of Return*</u>
Public Equity	34.00%	5.00%	1.70%
Fixed Income	15.00%	0.57%	0.09%
Credit Strategies	14.00%	4.49%	0.63%
Real Assets	14.00%	4.76%	0.67%
Private Equity	14.00%	9.94%	1.39%
MAPS - Multi-Asset Public Strategies	6.00%	3.29%	0.20%
PIP - Private Investment Partnership	3.00%	6.84%	0.21%
Total	<u>100.00%</u>		<u>4.89%</u>
		Inflation	<u>2.50%</u>
		Expected arithmetic nominal return*	<u>7.39%</u>

\* The above allocation provides a one-year expected return of 7.39%. However, one-year returns do not take into account the volatility present in each of the asset classes. In setting the long-term expected return for the System, stochastic projections are employed to model future returns under various economic conditions. The results provide a range of returns over various time periods that ultimately provide a median return of 6.94%, including expected inflation of 2.50%.

\*On October 10, 2019, the VRS Board elected a long-term rate of return of 6.75% which is roughly at the 40th percentile of expected long-term results of the VRS fund asset allocation at that time, providing a median return of 7.11%, including expected inflation of 2.5%.

***Discount Rate***

The discount rate used to measure the total pension liability was 6.75%. The projection of cash flows used to determine the discount rate assumed that System member contributions will be made per the VRS Statutes and the employer contributions will be made in accordance with the VRS funding policy at rates equal to the difference between actuarially determined contribution rates adopted by the VRS Board of Trustees and the member rate. Consistent with the phased-in funding provided by the General Assembly for state and teacher



Notes to Financial Statements  
At June 30, 2022 (Continued)

**NOTE 9 - PENSION PLAN: (CONTINUED)**

***Discount Rate: (Continued)***

employer contributions; the County and Component Unit School Board (nonprofessional) was also provided with an opportunity to use an alternative employer contribution rate. For the year ended June 30, 2021, the alternate rate was the employer contribution rate used in FY 2012 or 100% of the actuarially determined employer contribution rate from the June 30, 2017 actuarial valuations, whichever was greater. Through the fiscal year ended June 30, 2021, the rate contributed by the school division for the VRS Teacher Retirement Plan was subject to the portion of the VRS Board-certified rates that are funded by the Virginia General Assembly, which was 100% of the actuarially determined contribution rate. From July 1, 2021 on, participating employers and school divisions are assumed to continue to contribute 100% of the actuarially determined contribution rates. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments of current active and inactive employees. Therefore, the long-term expected rate of return was applied to all periods of projected benefit payments to determine the total pension liability.

***Changes in Net Pension Liability***

	<b>Primary Government</b>		
	<b>Increase (Decrease)</b>		
	<b>Total Pension Liability (a)</b>	<b>Plan Fiduciary Net Position (b)</b>	<b>Net Pension Liability (a) - (b)</b>
Balances at June 30, 2020	\$ 27,056,708	\$ 24,688,997	\$ 2,367,711
Changes for the year:			
Service cost	\$ 888,479	\$ -	\$ 888,479
Interest	1,786,452	-	1,786,452
Changes of assumptions	927,623	-	927,623
Differences between expected and actual experience	140,083	-	140,083
Contributions - employer	-	633,079	(633,079)
Contributions - employee	-	367,291	(367,291)
Net investment income	-	6,779,865	(6,779,865)
Benefit payments, including refunds of employee contributions	(1,181,499)	(1,181,499)	-
Administrative expenses	-	(16,571)	16,571
Other changes	-	642	(642)
Net changes	\$ 2,561,138	\$ 6,582,807	\$ (4,021,669)
Balances at June 30, 2021	\$ 29,617,846	\$ 31,271,804	\$ (1,653,958)

Notes to Financial Statements  
At June 30, 2022 (Continued)

**NOTE 9 - PENSION PLAN: (CONTINUED)**

**Changes in Net Pension Liability**

	<b>Component School Board (nonprofessional)</b>		
	<b>Increase (Decrease)</b>		
	<b>Total Pension Liability (a)</b>	<b>Plan Fiduciary Net Position (b)</b>	<b>Net Pension Liability (Asset) (a) - (b)</b>
Balances at June 30, 2020	\$ 7,476,557	\$ 7,413,775	\$ 62,782
Changes for the year:			
Service cost	\$ 184,290	\$ -	\$ 184,290
Interest	490,763	-	490,763
Changes of assumptions	242,277		242,277
Differences between expected and actual experience	(15,568)	-	(15,568)
Contributions - employer	-	68,453	(68,453)
Contributions - employee	-	93,402	(93,402)
Net investment income	-	1,997,427	(1,997,427)
Benefit payments, including refunds of employee contributions	(411,986)	(411,986)	-
Administrative expenses	-	(5,068)	5,068
Other changes	-	188	(188)
Net changes	<u>\$ 489,776</u>	<u>\$ 1,742,416</u>	<u>\$ (1,252,640)</u>
Balances at June 30, 2021	<u>\$ 7,966,333</u>	<u>\$ 9,156,191</u>	<u>\$ (1,189,858)</u>

**Sensitivity of the Net Pension Liability (Asset) to Changes in the Discount Rate**

The following presents the net pension liability (asset) of the County and Component Unit School Board (nonprofessional) using the discount rate of 6.75%, as well as what the County's and Component Unit School Board's (nonprofessional) net pension liability (asset) would be if it were calculated using a discount rate that is one percentage point lower (5.75%) or one percentage point higher (7.75%) than the current rate:

	<b>Rate</b>		
	<b>(5.75%)</b>	<b>(6.75%)</b>	<b>(7.75%)</b>
County			
Net Pension Liability (Asset)	\$ 2,302,558	\$ (1,653,958)	\$ (4,902,748)
Component Unit School Board (nonprofessional)			
Net Pension Liability (Asset)	\$ (176,929)	\$ (1,189,858)	\$ (2,028,700)

Notes to Financial Statements  
At June 30, 2022 (Continued)

**NOTE 9 - PENSION PLAN: (CONTINUED)**

***Pension Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions***

For the year ended June 30, 2022, the County and Component Unit School Board (nonprofessional) recognized pension expense of \$258,553 and \$(18,125), respectively. At June 30, 2022, the County and Component Unit School Board (nonprofessional) reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	<u>Primary Government</u>		<u>Component Unit School Board (nonprofessional)</u>	
	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences between expected and actual experience	\$ 87,813	\$ 46,955	\$ 30,961	\$ 9,693
Change in assumptions	581,495	-	150,852	-
Net difference between projected and actual earnings on pension plan investments	-	3,381,670	-	989,538
Employer contributions subsequent to the measurement date	<u>697,023</u>	<u>-</u>	<u>74,276</u>	<u>-</u>
Total	<u>\$ 1,366,331</u>	<u>\$ 3,428,625</u>	<u>\$ 256,089</u>	<u>\$ 999,231</u>

\$697,023 and \$74,276 reported as deferred outflows of resources related to pensions resulting from the County's and Component Unit School Board's (nonprofessional) contributions, respectively, subsequent to the measurement date will be recognized as a reduction of the Net Pension Liability in the fiscal year ended June 30, 2023. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense in future reporting periods as follows:

<u>Year ended June 30</u>	<u>Primary Government</u>	<u>Component Unit School Board (nonprofessional)</u>
2023	\$ (441,624)	\$ (115,419)
2024	(504,683)	(170,634)
2025	(789,009)	(230,245)
2026	(1,024,001)	(301,120)
Thereafter	-	-

***Pension Plan Data***

Information about the VRS Political Subdivision Retirement Plan is also available in the separately issued VRS 2021 Annual Comprehensive Financial Report (Annual Report). A copy of the 2021 VRS Annual Report may be downloaded from the VRS website at <https://www.varetire.org/pdf/publications/2021-annual-report.pdf>, or by writing to the System's Chief Financial Officer at P.O. Box 2500, Richmond, VA 23218-2500.

Notes to Financial Statements  
At June 30, 2022 (Continued)

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**NOTE 9 - PENSION PLAN: (CONTINUED)****Component Unit School Board (professional)*****Plan Description***

All full-time, salaried permanent (professional) employees of public school divisions are automatically covered by the VRS Teacher Retirement Plan upon employment. This is a cost-sharing multiple employer plan administered by the Virginia Retirement System (the system). Additional information regarding the plan description can be found in the first section of this note.

***Contributions***

The contribution requirement for active employees is governed by §51.1-145 of the Code of Virginia, as amended, but may be impacted as a result of funding provided to school divisions by the Virginia General Assembly. Employees are required to contribute 5.00% of their compensation toward their retirement. Each school division's contractually required employer contribution rate for the year ended June 30, 2022 was 16.62% of covered employee compensation. The actuarially determined rate, when combined with employee contributions, was expected to finance the costs of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability. Contributions to the pension plan from the School Division were \$3,350,988 and \$3,259,369 for the years ended June 30, 2022 and June 30, 2021, respectively.

In June 2021, the Commonwealth made a special contribution of approximately \$61.3 million to the VRS Teacher Retirement Plan. This special payment was authorized by a budget amendment included in Chapter 552 of the 2021 Appropriation Act, and is classified as a non-employer contribution.

***Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions***

At June 30, 2022, the school division reported a liability of \$18,122,333 for its proportionate share of the Net Pension Liability. The Net Pension Liability was measured as of June 30, 2021 and the total pension liability used to calculate the Net Pension Liability was determined by an actuarial valuation performed as of June 30, 2020, and rolled forward to the measurement date of June 30, 2021. The school division's proportion of the Net Pension Liability was based on the school division's actuarially determined employer contributions to the pension plan for the year ended June 30, 2021 relative to the total of the actuarially determined employer contributions for all participating employers. At June 30, 2021, the school division's proportion was .23344% as compared to .24087% at June 30, 2022.

Notes to Financial Statements  
At June 30, 2022 (Continued)

**NOTE 9 - PENSION PLAN: (CONTINUED)**

**Component Unit School Board (professional) (Continued)**

***Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions (Continued)***

For the year ended June 30, 2022, the school division recognized pension expense of \$(266,997). Since there was a change in proportionate share between measurement dates, a portion of the pension expense was related to deferred amounts from changes in proportion and from differences between employer contributions and the proportionate share of employer contributions.

At June 30, 2022, the school division reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences between expected and actual experience	\$ -	\$ 1,543,550
Change in assumptions	3,174,985	-
Net difference between projected and actual earnings on pension plan investments	-	11,420,209
Changes in proportion and differences between employer contributions and proportionate share of contributions	31,229	1,512,919
Employer contributions subsequent to the measurement date	<u>3,350,988</u>	<u>-</u>
Total	<u>\$ 6,557,202</u>	<u>\$ 14,476,678</u>

\$3,350,988 reported as deferred outflows of resources related to pensions resulting from the school division's contributions subsequent to the measurement date will be recognized as a reduction of the Net Pension Liability in the fiscal year ended June 30, 2023. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense in future reporting periods as follows:

<u>Year ended June 30</u>	
2023	\$ (2,748,769)
2024	(2,446,167)
2025	(2,650,134)
2026	(3,426,571)
Thereafter	1,177

Notes to Financial Statements  
 At June 30, 2022 (Continued)

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**NOTE 9 - PENSION PLAN: (CONTINUED)**

**Component Unit School Board (professional) (Continued)**

***Actuarial Assumptions***

The total pension liability for the VRS Teacher Retirement Plan was based on an actuarial valuation as of June 30, 2020, using the Entry Age Normal actuarial cost method and the following assumptions, applied to all periods included in the measurement and rolled forward to the measurement date of June 30, 2021.

Inflation	2.50%
Salary increases, including inflation	3.50% – 5.95%
Investment rate of return	6.75%, net of pension plan investment expenses, including inflation

Mortality rates:

Pre-Retirement:

Pub-2010 Amount Weighted Teachers Employee Rates projected generationally; 110% of rates for males

Post-Retirement:

Pub-2010 Amount Weighted Teachers Healthy Retiree Rates projected generationally; males set forward 1 year; 105% of rates for females

Post-Disablement:

Pub-2010 Amount Weighted Teachers Disabled Rates projected generationally; 110% of rates for males and females

Beneficiaries and Survivors:

Pub-2010 Amount Weighted Teachers Contingent Annuitant Rates projected generationally

Mortality Improvement:

Rates projected generationally with Modified MP-2020 Improvement Scale that is 75% of the MP-2020 rates



Notes to Financial Statements  
At June 30, 2022 (Continued)

**NOTE 9 - PENSION PLAN: (CONTINUED)**

**Component Unit School Board (professional) (Continued)**

***Actuarial Assumptions: (Continued)***

The actuarial assumptions used in the June 30, 2020 valuation were based on the results of an actuarial experience study for the period from July 1, 2016 through June 30, 2016, except the change in the discount rate, which was based on VRS Board action effective as of July 1, 2019. Changes to the actuarial assumptions as a result of the experience study and VRS Board action are as follows:

Mortality Rates (pre-retirement, post-retirement healthy, and disabled)	Update to Pub-2010 public sector mortality tables. For future mortality improvements, replace load with a modified Mortality Improvement Scale MP-2020
Retirement Rates	Adjusted rates to better fit experience for Plan 1; set separate rates based on experience for Plan 2/Hybrid; changed final retirement age from 75 to 80 for all
Withdrawal Rates	Adjusted rates to better fit experience at each age and service decrement through 9 years of service
Disability Rates	No change
Salary Scale	No change
Discount Rate	No change

***Net Pension Liability***

The net pension liability (NPL) is calculated separately for each system and represents that particular system's total pension liability determined in accordance with GASB Statement No. 67, less that system's fiduciary net position. As of June 30, 2021, NPL amounts for the VRS Teacher Employee Retirement Plan is as follows (amounts expressed in thousands):

	<b><u>Teacher Employee Retirement Plan</u></b>
Total Pension Liability	\$ 53,381,141
Plan Fiduciary Net Position	45,617,878
Employer's Net Pension Liability (Asset)	<u>\$ 7,763,263</u>
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	85.46%

Notes to Financial Statements  
At June 30, 2022 (Continued)

**NOTE 9 - PENSION PLAN: (CONTINUED)**

**Component Unit School Board (professional) (Continued)**

***Net Pension Liability: (Continued)***

The total pension liability is calculated by the System’s actuary, and each plan’s fiduciary net position is reported in the System’s financial statements. The net pension liability is disclosed in accordance with the requirements of GASB Statement No. 67 in the System’s notes to the financial statements and required supplementary information.

***Long-Term Expected Rate of Return***

The long-term expected rate of return and discount rate information previously described also apply to this plan.

***Sensitivity of the School Division’s Proportionate Share of the Net Pension Liability to Changes in the Discount Rate***

The following presents the school division’s proportionate share of the net pension liability using the discount rate of 6.75%, as well as what the school division’s proportionate share of the net pension liability would be if it were calculated using a discount rate that is one percentage point lower (5.75%) or one percentage point higher (7.75%) than the current rate:

	<b>Rate</b>		
	<b><u>1% Decrease</u></b>	<b><u>Current Discount</u></b>	<b><u>1% Increase</u></b>
	<b><u>(5.75%)</u></b>	<b><u>(6.75%)</u></b>	<b><u>(7.75%)</u></b>
School division's proportionate share of the VRS Teacher Employee Retirement Plan Net Pension Liability (Asset)	\$ 34,975,121	\$ 18,122,333	\$ 4,258,663

***Pension Plan Fiduciary Net Position***

Detailed information about the VRS Teacher Retirement Plan’s Fiduciary Net Position is available in the separately issued VRS 2021 Annual Comprehensive Financial Report (Annual Report). A copy of the 2021 VRS Annual Report may be downloaded from the VRS website at <https://www.varetire.org/pdf/publications/2021-annual-report.pdf>, or by writing to the System’s Chief Financial Officer at P.O. Box 2500, Richmond, VA, 23218-2500.

Notes to Financial Statements  
At June 30, 2022 (Continued)

**NOTE 9 - PENSION PLAN: (CONTINUED)**

**Primary Government and Component Unit School Board**

***Aggregate Pension Information***

	Primary Government				Component Unit School Board			
	Deferred Outflows	Deferred Inflows	Net Pension Liability (Asset)	Pension Expense	Deferred Outflows	Deferred Inflows	Net Pension Liability (Asset)	Pension Expense
VRS Pension Plans:								
Primary Government	\$ 1,366,331	\$ 3,428,625	\$ (1,653,958)	\$ 258,553	\$ -	\$ -	\$ -	\$ -
School Board Nonprofessional	-	-	-	-	256,089	999,231	(1,189,858)	(18,125)
School Board Professional	-	-	-	-	6,557,202	14,476,678	18,122,333	(266,997)
Totals	<u>\$ 1,366,331</u>	<u>\$ 3,428,625</u>	<u>\$ (1,653,958)</u>	<u>\$ 258,553</u>	<u>\$ 6,813,291</u>	<u>\$ 15,475,909</u>	<u>\$ 16,932,475</u>	<u>\$ (285,122)</u>

**NOTE 10 - COMPENSATED ABSENCES:**

The County has accrued the liability arising from outstanding claims and judgments and compensated absences.

The County employees earn vacation and sick leave based on years of service at the rate of eight hours per month for each full-time employee with less than 5 years of service. Twenty-five percent of the unused sick leave or \$2,500 for County or \$5,000 for Social Services, whichever is less, will be paid to an employee who leaves county employment after five or more years of service. Accumulated vacation is paid upon termination based on length of employment as defined in the County’s personnel policy. The County has accrued vacation and sick leave pay as follows:

Governmental Activities	\$ 819,510
Component Unit School Board	\$ 2,035,060

**NOTE 11 - SELF INSURANCE/RISK MANAGEMENT:**

The County is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The County contracts with the Virginia Association of Counties Municipal Liability Pool to provide insurance coverage for these risk losses. The County pays an annual premium to the association for its general workers compensation insurance coverage. In the event of a loss deficit and depletion of all available excess insurance, the Association may assess all members in the proportion which the premium of each bears to the total premiums of all members in the year in which such deficit occurs.

The County continues to carry commercial insurance for all other risks of loss, including general liabilities and accident insurance. Settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three fiscal years.

Notes to Financial Statements  
At June 30, 2022 (Continued)

**NOTE 12 - DEFERRED/UNAVAILABLE/UNEARNED REVENUE:**

Deferred revenue /unavailable revenue represent amounts for which asset recognition criteria have been met, but for which revenue recognition criteria have not been met. Under the modified accrual basis of accounting, such amounts are measurable, but not available. Under the accrual basis, assessments for future periods are deferred.

	<u>Government-wide Statements</u>	<u>Balance Sheet</u>
	<u>Governmental Activities</u>	<u>Governmental Funds</u>
<b>Primary Government:</b>		
Deferred/Unavailable property tax revenue:		
Deferred/Unavailable revenue representing uncollected property tax billings for which asset recognition criteria has not been met. The uncollected tax billings are not available for the funding of current expenditures.	\$ -	\$ 5,903,951
Tax assessments due after June 30	20,032,940	20,032,940
Prepaid property tax revenues representing collections received for property taxes that are applicable to the subsequent budget year.	291,693	291,693
Total governmental activities	<u>\$ 20,324,633</u>	<u>\$ 26,228,584</u>

**NOTE 13 - CONTINGENT LIABILITIES:**

Federal assistance programs in which the County and its component units participate were audited in accordance with the provisions of the Uniform Guidance. Pursuant to the above provisions, major and nonmajor programs were tested for compliance with applicable grant requirements. While there are no items of non-compliance, as noted in the compliance report, the federal government may subject grant programs to additional compliance testing which may result in disallowances of current grant program expenditures. However, management believes that if any of these expenditures were disallowed it would be immaterial to the overall general-purpose financial statements.

**NOTE 14 - LITIGATION:**

At June 30, 2022, there were no matters of litigation involving the County which would materially affect the County's financial position should any court decisions on pending matters not be favorable to the County.

Notes to Financial Statements  
At June 30, 2022 (Continued)

**NOTE 15 - LANDFILL CLOSURE AND POSTCLOSURE CARE COST:**

The County of Fluvanna, Virginia owns and operates a landfill site. State and federal laws and regulations require the County to place a final cover on each phase of its landfill site when it stops accepting waste and to perform certain maintenance and monitoring functions at the site for thirty years after closure. Closure and postclosure care costs will be paid only near or after the date that the landfill stops accepting waste. The County reports a portion of these closure and postclosure care costs as an operating expense in each period based on landfill capacity used as of each balance sheet date. The \$585,621 reported as a landfill closure and postclosure care liability at June 30, 2022, represents the cumulative amount reported based on the use of 100% of the estimated capacity used of the landfill. The County has closed the landfill. These amounts are based on what it would cost to perform all closures and postclosure care in 2022. Actual closure and postclosure care costs may be higher due to inflation, changes in technology, or changes in regulations.

The County has demonstrated financial assurance requirements for closure and postclosure care and corrective action costs through the submission of a Local Government Financial Test to the Virginia Department of Environmental Quality in accordance with Section 9VAC20-70 of the Virginia Administrative Code.

The County plans to meet all federal laws, regulations and tests of financial assurance related to the financing of closure and postclosure care when they become effective.

**NOTE 16 - SURETY BONDS:**

Fidelity and Deposit Company of Maryland - Surety:

Tristana Treadway, Clerk of the Circuit Court	\$ 25,000
Linda H. Lenherr, Treasurer	\$ 400,000
Andrew M. Sheridan, Commissioner of the Revenue	\$ 3,000
Eric B. Hess, Sheriff	\$ 30,000

The Department of Risk Management of the Virginia General Services Administration maintains a self-insurance plan which covers any duly elected Constitutional Officer required to present a bond and all deputies and/or employees of such Constitutional Officers. The coverage provided by the plan is \$500,000.

Western Surety Company - Surety:

Dr. Peter Gretz, Superintendent of Schools	\$ 10,000
Brandi Critzer, Clerk of the School Board	\$ 10,000
Eric M. Dahl, County Administrator	\$ 2,000
John M. Sheridan, Supervisor	\$ 2,500
Anthony P. O'Brien, Supervisor	\$ 2,500
Chris Fairchild, Supervisor	\$ 2,500
Mozell Booker, Supervisor	\$ 2,500
Patricia B. Eager, Supervisor	\$ 2,500

Continental Insurance Company - Surety:

Social Services Department employees - blanket bond	\$ 100,000
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The Travelers - Surety:

Manager, Fork Union Sanitary District	\$ 10,500
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Notes to Financial Statements  
At June 30, 2022 (Continued)

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**NOTE 17—MEDICAL, DENTAL, AND LIFE INSURANCE – (OPEB PLAN):**

**County and School Board**

***Plan Description***

The County Post-Retirement Medical Plan (CPRMP) is a single-employer defined benefit healthcare plan which offers health insurance for retired employees. Retirees are eligible for postretirement medical coverage if they are a full-time employee who retires directly from the County and is eligible for retirement from VRS. The County's post-retirement medical plan does not issue a separate, audited GAAP basis report.

The School Board Post-Retirement Medical Plan (SBPRMP) is a single-employer defined benefit healthcare plan which offers health insurance for retired employees. Retirees are eligible for postretirement medical coverage if they are a full-time employee who retires directly from the County and is eligible for retirement from VRS. The School Board's Post-Retirement Medical Plan does not issue a separate, audited GAAP basis report.

Management of the CPRMP is vested in the County Finance Board, which consists of three members—the Chairman of the Board of Supervisors, the County Treasurer, and a Citizen of the County of proven integrity and business ability appointed by the current Court of the County.

***Benefits Provided***

The County of Fluvanna has established an irrevocable trust pursuant to Section 15.2-1544 of the Code of Virginia, as amended for the purpose of accumulated and investing assets to fund Other Postemployment Benefits (OPEB) and to participate in the Virginia Pooled OPEB Trust Fund and has established a Local Finance Board to become a Participating Employer in the Trust Fund. The Trust Fund provides administrative, custodial and investment services to the Participating Employers in the Trust Fund. The County participates in the Virginia Pooled OPEB Trust Fund, an irrevocable trust established for the purpose of accumulating assets to fund postemployment benefits other than pensions. The Trust Fund issues a separate report, which can be obtained by requesting a copy from the plan administrator, Virginia Municipal League (VML) at P.O. Box 12164, Richmond, Virginia 23241.

Postemployment benefits are provided to eligible retirees include Medical, Dental, and Life insurance. The benefits that are provided for active employees are the same for eligible retirees, spouses and dependents of eligible retirees. All permanent employees of the County who meet eligibility requirements of the pension plan are eligible to receive postemployment health care benefits. Retirees pay 100% of premiums. Coverage ceases when retirees reach the age of 65. Surviving spouses are not allowed access to the plan.

Postemployment benefits are provided to eligible retirees include Medical, Dental, and Life insurance. The benefits that are provided for active employees are the same for eligible retirees, spouses and dependents of eligible retirees. The School Board Post-Retirement Medical Plan (SBPRMP) is a single-employer defined benefit healthcare plan which offers health insurance for retired employees. Retirees are eligible for postretirement medical coverage if they are a full-time employee who retires directly from the School Board and is eligible for retirement from VRS.



Notes to Financial Statements  
At June 30, 2022 (Continued)

**NOTE 17—MEDICAL, DENTAL, AND LIFE INSURANCE – (OPEB PLAN): (CONTINUED)**

**County and School Board: (Continued)**

***Plan Membership***

At June 30, 2022 (measurement date), the following employees were covered by the benefit terms:

	<b>Primary Government</b>	<b>School Board</b>
	<u>          </u>	<u>          </u>
Total active employees with coverage	141	457
Total retirees with coverage	-	13
Total	<u>141</u>	<u>470</u>

Chapter 2 of the County Code grants the authority to establish and amend the contribution requirements of the County and plan members to the County Finance Board. The Board establishes rates based on an actuarially determined rate. For the year ended June 30, 2022, the County and School Board's average contribution rate was 0.24% percent of covered-employee payroll. For the year ended June 30, 2022 the County and School Board contributed \$2,737 and \$70,213, respectively, to the Plan. Plan members are not required to contribute to the plan.

***Investment Policy***

The County and School Board's policy in regard to the allocation of invested assets is established and may be amended by the County Finance Board by a majority vote of its members. It is the policy of the County Finance Board to pursue an investment strategy that reduces risk through the prudent diversification of the portfolio across a broad selection of distinct asset classes. FCRBP's investment policy discourages the use of cash equivalents, except for liquidity purposes, and aims to refrain from dramatically shifting asset class allocations over short time spans. The following was the Board's adopted asset allocation policy as of June 30, 2022:

<b>Asset Class</b>	<b>Target Percentage</b>
<u>          </u>	<u>          </u>
Core Fixed Income	21.00%
Large Cap US Equities	26.00%
Small Cap US Equities	10.00%
Developed Foreign Equities	13.00%
Emerging Market Equities	5.00%
Real Estate (REITS)	7.00%
Hedge Funds/Absolute Return	10.00%
Private Equity	5.00%
Commodities	3.00%
Total	<u>100.00%</u>

Notes to Financial Statements  
At June 30, 2022 (Continued)

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**NOTE 17—MEDICAL, DENTAL, AND LIFE INSURANCE – (OPEB PLAN): (CONTINUED)**

**County and School Board: (Continued)**

**Concentrations**

The Trust does not hold investments in any one organization that represent five percent or more of the OPEB Trust’s Fiduciary Net Position.

**Rate of Return**

For the year ended June 30, 2022, the annual money-weighted rate of return on investments, net of investment expense, was 9.23 percent. The money-weighted rate of return expresses investment performance, net of investment expense, adjusted for the changing amounts actually invested.

**Schedule of Investment Returns**

**Last 10 Fiscal Years**

	<b>Annual Money-Weighted Rate of Return Net of Investment Expense</b>
6/30/2017	12.89%
6/30/2018	9.58%
6/30/2019	4.60%
6/30/2020	3.06%
6/30/2021	30.08%
6/30/2022	-9.23%

*The chart is intended to show information for 10 years. More data will be added as it becomes available.*

**Net/Total OPEB Liability**

The County and School Board’s net OPEB liability was measured as of June 30, 2022. The total OPEB liability used to calculate the net OPEB liability was determined by an actuarial valuation as of July 1, 2021.

**Actuarial Assumptions**

The total OPEB liability in the July 1, 2021 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement, unless otherwise specified:

Inflation	2.50%
Salary Increases	No change
Discount Rate	6.50%
Investment Rate of Return	6.50%

Mortality rates were based on the RP-2000 Healthy Annuitant Mortality Table for Males or Females, as appropriate, with adjustments for mortality improvements based on Scale AA.

Notes to Financial Statements  
At June 30, 2022 (Continued)

**NOTE 17—MEDICAL, DENTAL, AND LIFE INSURANCE – (OPEB PLAN): (CONTINUED)**

**County and School Board: (Continued)**

The actuarial assumptions used in the June 30, 2022 valuation were based on the results of an actuarial experience study with valuation date of July 1, 2021.

The long-term expected rate of return on OPEB plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. Best estimates of arithmetic real rates of return for each major asset class included in the target asset allocation as of June 30, 2022 (see the discussion of FCRBP's investment policy) are summarized in the following table:

<u>Asset Class</u>	<u>Long-Term Expected Geometric Real Rate of Return</u>
Core Fixed Income	1.28%
Large Cap US Equities	3.46%
Small Cap US Equities	4.18%
Developed Foreign Equities	4.52%
Emerging Market Equities	5.31%
Real Estate (REITS)	3.58%
Private Equity	6.15%
Commodities	0.61%
Hedge Fund of Funds	2.67%
Assumed Inflation - mean	2.40%
Assumed Inflation - standard deviation	1.23%
Portfolio Real Mean Return	3.97%
Portfolio Nominal Mean Return	6.46%
Portfolio Standard Deviation	12.28%
<b>Long-Term Expected Rate of Return</b>	<b>6.50%</b>

***Discount Rate***

*Discount rate.* The discount rate used to measure the total OPEB liability was 6.50 percent. The projection of cash flows used to determine the discount rate assumed that County contributions will be made at rates equal to the actuarially determined contribution rates. Based on those assumptions, the OPEB plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on OPEB plan investments was applied to all periods of projected benefit payments to determine the total OPEB liability.

Notes to Financial Statements  
At June 30, 2022 (Continued)

**NOTE 17—MEDICAL, DENTAL, AND LIFE INSURANCE – (OPEB PLAN): (CONTINUED)**

**County and School Board: (Continued)**

***Changes in Net OPEB Liability (Asset)***

	<b>Primary Government Increase (Decrease)</b>		
	<b>Total OPEB Liability (a)</b>	<b>Plan Fiduciary Net Position (b)</b>	<b>Net OPEB Liability(Asset) (a)-(b)</b>
Balances at June 30, 2021	\$ 275,503	\$ 566,773	\$ (291,270)
Changes for the year:			
Service cost	22,008	-	22,008
Interest	19,251	-	19,251
Economic/Demographic Gains or Losses	(10,340)	-	(10,340)
Changes in assumptions	(3,474)	-	(3,474)
Contributions - employer	-	2,737	(2,737)
Net investment income	-	(52,271)	52,271
Administrative expenses	-	(708)	708
Benefit payments	(2,737)	(2,737)	-
Net changes	<u>24,708</u>	<u>(52,979)</u>	<u>77,687</u>
Balances at June 30, 2022	<u>\$ 300,211</u>	<u>\$ 513,794</u>	<u>\$ (213,583)</u>

The CPRMP's Plan Fiduciary net position was 171.14% of the total OPEB liability.

	<b>School Board Increase (Decrease)</b>		
	<b>Total OPEB Liability (a)</b>	<b>Plan Fiduciary Net Position (b)</b>	<b>Net OPEB Liability(Asset) (a)-(b)</b>
Balances at June 30, 2021	\$ 1,361,375	\$ 2,285,635	\$ (924,260)
Changes for the year:			
Service cost	48,735	-	48,735
Interest	89,411	-	89,411
Economic/Demographic Gains or Losses	(3,727)	-	(3,727)
Changes in assumptions	272,568	-	272,568
Contributions - employer	-	70,213	(70,213)
Net investment income	-	(210,800)	210,800
Administrative expenses	-	(2,854)	2,854
Benefit payments	(70,213)	(70,213)	-
Net changes	<u>336,774</u>	<u>(213,654)</u>	<u>550,428</u>
Balances at June 30, 2022	<u>\$ 1,698,149</u>	<u>\$ 2,071,981</u>	<u>\$ (373,832)</u>

The SBPRMP's Plan Fiduciary net position was 122.01% of the total OPEB liability.

Notes to Financial Statements  
At June 30, 2022 (Continued)

**NOTE 17—MEDICAL, DENTAL, AND LIFE INSURANCE – (OPEB PLAN): (CONTINUED)**

**County and School Board: (Continued)**

***Sensitivity of the Net OPEB Liability (Asset) to Changes in the Discount Rate***

The following amounts present the net OPEB liability (*asset*) of the County and School Board, as well as what the net OPEB liability (*asset*) would be if it were calculated using a discount rate that is one percentage point lower (5.50%) or one percentage point higher (7.50%) than the current discount rate:

	<b>Rate</b>		
	<b>1% Decrease (5.50%)</b>	<b>Current Discount Rate (6.50%)</b>	<b>1% Increase (7.50%)</b>
Primary Government	\$ (181,448)	\$ (213,583)	\$ (241,950)
School Board	\$ (249,314)	\$ (373,832)	\$ (489,370)

***Sensitivity of the Net OPEB Liability to Changes in the Healthcare Cost Trend Rates***

The following presents the net OPEB liability (*asset*) of the County and School Board, as well as what the net OPEB liability (*asset*) would be if it were calculated using healthcare cost trend rates that are one percentage point lower (5.50%) or one percentage point higher (7.50%) than the current healthcare cost trend rates:

	<b>Rates</b>		
	<b>1% Decrease (5.50%)</b>	<b>Healthcare Cost Trend (6.50%)</b>	<b>1% Increase (7.50%)</b>
Primary Government	\$ (252,580)	\$ (213,583)	\$ (167,175)
School Board	\$ (540,288)	\$ (373,832)	\$ (182,133)

***OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources***

For the year ended June 30, 2022, the County and School Board recognized OPEB expense in the amount of (\$15,772) and \$10,726 respectively. At June 30, 2022, the County and School Board reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	<b>Primary Government</b>		<b>School Board</b>	
	<b>Deferred Outflows of Resources</b>	<b>Deferred Inflows of Resources</b>	<b>Deferred Outflows of Resources</b>	<b>Deferred Inflows of Resources</b>
Differences between expected and actual experience	\$ -	\$ 47,411	\$ -	\$ 65,907
Changes in assumptions	5,053	8,997	333,265	26,881
Net difference between projected and actual earnings on OPEB plan investments	17,384	-	70,099	-
Total	<u>\$ 22,437</u>	<u>\$ 56,408</u>	<u>\$ 403,364</u>	<u>\$ 92,788</u>

Notes to Financial Statements  
At June 30, 2022 (Continued)

**NOTE 17—MEDICAL, DENTAL, AND LIFE INSURANCE – (OPEB PLAN): (CONTINUED)**

**County and School Board: (Continued)**

***OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources: (Continued)***

Amounts reported as deferred outflows of resources and deferred inflows of resources will be recognized in OPEB expense in future reporting periods as follows:

<u>Year Ended June 30</u>	<u>Primary Government</u>	<u>School Board</u>
2023	\$ (16,203)	\$ 25,908
2024	(14,584)	44,048
2025	(16,247)	43,429
2026	15,552	110,000
2027	(2,265)	36,330
Thereafter	(224)	50,861

Additional disclosures on changes in net OPEB liability (*asset*), related ratios, and employer contributions can be found in the required supplementary information following the notes to the financial statements.

**NOTE 18—HEALTH INSURANCE CREDIT (HIC) PLAN:**

***Plan Description***

The Political Subdivision Health Insurance Credit (HIC) Plan was established pursuant to §51.1-1400 et seq. of the Code of Virginia, as amended, and which provides the authority under which benefit terms are established or may be amended. All full-time, salaried permanent employees of participating political subdivisions are automatically covered by the VRS Political Subdivision HIC Plan upon employment. This is an agent multiple-employer plan administered by the Virginia Retirement System (the System), along with pension and other OPEB plans, for public employer groups in the Commonwealth of Virginia. Members earn one month of service credit toward the benefit for each month they are employed and for which their employer pays contributions to VRS. The HIC is a tax-free reimbursement in an amount set by the General Assembly for each year of service credit against qualified health insurance premiums retirees pay for single coverage, excluding any portion covering the spouse or dependents. The credit cannot exceed the amount of the premiums and ends upon the retiree’s death.

The specific information about the Political Subdivision HIC Plan OPEB, including eligibility, coverage and benefits is described below:



Notes to Financial Statements  
 At June 30, 2022 (Continued)

**NOTE 18—HEALTH INSURANCE CREDIT (HIC) PLAN: (CONTINUED)**

***Eligible Employees***

The Political Subdivision Retiree HIC Plan was established July 1, 1993 for retired political subdivision employees of employers who elect the benefit and retire with at least 15 years of service credit. Eligible employees include full-time permanent salaried employees of the participating political subdivision who are covered under the VRS pension plan. These employees are enrolled automatically upon employment.

***Benefit Amounts***

The Political Subdivision Retiree HIC Plan is a defined benefit plan that provides a credit toward the cost of health insurance coverage for retired political subdivision employees of participating employers. For employees who retire, the monthly benefit is \$1.50 per year of service per month with a maximum benefit of \$45.00 per month. For employees who retire on disability or go on long-term disability under the Virginia Local Disability Program (VLDP), the monthly benefit is \$45.00 per month.

***HIC Plan Notes***

The monthly HIC benefit cannot exceed the individual premium amount. There is no HIC for premiums paid and qualified under LODA; however, the employee may receive the credit for premiums paid for other qualified health plans. Employees who retire after being on long-term disability under VLDP must have at least 15 years of service credit to qualify for the HIC as a retiree.

***Employees Covered by Benefit Terms***

As of the June 30, 2020 actuarial valuation, the following employees were covered by the benefit terms of the HIC OPEB plan:

	<b><u>Primary Government</u></b>	<b><u>Component Unit School Board Nonprofessional</u></b>
Inactive members or their beneficiaries currently receiving benefits	16	16
Inactive members:		
Vested inactive members	2	4
Total inactive members	<u>2</u>	<u>4</u>
Active members	49	93
Total covered employees	<u><u>67</u></u>	<u><u>113</u></u>

Notes to Financial Statements  
 At June 30, 2022 (Continued)

**NOTE 18—HEALTH INSURANCE CREDIT (HIC) PLAN: (CONTINUED)**

***Contributions***

The contribution requirements for active employees is governed by §51.1-1402(E) of the Code of Virginia, as amended, but may be impacted as a result of funding options provided to political subdivisions by the Virginia General Assembly. The County’s contractually required employer contribution rate for the year ended June 30, 2022 was 0.22% of covered employee compensation. This rate was based on an actuarially determined rate from an actuarial valuation as of June 30, 2020. The actuarially determined rate was expected to finance the costs of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability. Contributions from the County to the Health Insurance Credit Plan were \$5,475 and \$5,442 for the years ended June 30, 2022 and June 30, 2021, respectively. The School Board’s contractually required contribution rate for the year ended June 30, 2022 was 0.55% of covered employee compensation. This rate was based on an actuarially determined rate from an actuarial valuation as of June 30, 2020. The actuarially determined rate was expected to finance the costs of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability. Contributions from the School Board to the Health Insurance Credit Plan were \$12,201 and \$11,159 for the years ended June 30, 2022 and June 30, 2021, respectively.

***Net HIC OPEB Liability***

The County’s net Health Insurance Credit OPEB liability was measured as of June 30, 2021. The total Health Insurance Credit OPEB liability was determined by an actuarial valuation performed as of June 30, 2020, using updated actuarial assumptions, applied to all periods included in the measurement and rolled forward to the measurement date of June 30, 2021.

***Actuarial Assumptions***

The total HIC OPEB liability was based on an actuarial valuation as of June 30, 2020, using the Entry Age Normal actuarial cost method and the following assumptions, applied to all periods included in the measurement and rolled forward to the measurement date of June 30, 2021.

Inflation	2.50%
Salary increases, including inflation:	
Locality - General employees	3.50%-5.35%
Locality - Hazardous Duty employees	3.50%-4.75%
Investment rate of return	6.75%, net of investment expenses, including inflation

Notes to Financial Statements  
At June 30, 2022 (Continued)

**NOTE 18—HEALTH INSURANCE CREDIT (HIC) PLAN: (CONTINUED)**

***Actuarial Assumptions: (Continued)***

**Mortality Rates – Non-Ten Largest Locality Employers – General Employees**

Pre-Retirement:

Pub-2010 Amount Weighted Safety Employee Rates projected generationally; 95% of rates for males; 105% of rates for females set forward 2 years

Post-Retirement:

Pub-2010 Amount Weighted Safety Healthy Retiree Rates projected generationally; 110% of rates for males; 105% of rates for females set forward 3 years

Post-Disablement:

Pub-2010 Amount Weighted General Disabled Rates projected generationally; 95% of rates for males set back 3 years; 90% of rates for females set back 3 years

Beneficiaries and Survivors:

Pub-2010 Amount Weighted Safety Contingent Annuitant Rates projected generationally; 110% of rates for males and females set forward 2 years

Mortality Improvement Scale:

Rates projected generationally with Modified MP-2020 Improvement Scale that is 75% of the MP-2020 rates

The actuarial assumptions used in the June 30, 2020 valuation were based on the results of an actuarial experience study for the period from July 1, 2016 through June 30, 2020, except the change in the discount rate, which was based on VRS Board action effective as of July 1, 2019. Changes to the actuarial assumptions as a result of the experience study and VRS Board action are as follows:

Mortality Rates (pre-retirement, post-retirement healthy, and disabled)	Update to Pub-2010 public sector mortality tables. For future mortality improvements, replace load with a modified Mortality Improvement Scale MP-2020
Retirement Rates	Adjusted rates to better fit experience and changed final retirement age from 65 to 70
Withdrawal Rates	Decreased rates and changed from rates based on age and service to rates based on service only to better fit experience and to be more consistent with Locals Top 10 Hazardous Duty
Disability Rates	No change
Salary Scale	No change
Line of Duty Disability	No change
Discount Rate	No change

Notes to Financial Statements  
At June 30, 2022 (Continued)

**NOTE 18—HEALTH INSURANCE CREDIT (HIC) PLAN: (CONTINUED)**

***Actuarial Assumptions: (Continued)***

**Mortality Rates – Non-Ten Largest Locality Employers – Hazardous Duty Employees**

Pre-Retirement:

Pub-2010 Amount Weighted Safety Employee Rates projected generationally; 95% of rates for males; 105% of rates for females set forward 2 years

Post-Retirement:

Pub-2010 Amount Weighted Safety Healthy Retiree Rates projected generationally; 110% of rates for males; 105% of rates for females set forward 3 years

Post-Disablement:

Pub-2010 Amount Weighted General Disabled Rates projected generationally; 95% of rates for males set back 3 years; 90% of rates for females set back 3 years

Beneficiaries and Survivors:

Pub-2010 Amount Weighted Safety Contingent Annuitant Rates projected generationally; 110% of rates for males and females set forward 2 years

Mortality Improvement Scale:

Rates projected generationally with Modified MP-2020 Improvement Scale that is 75% of the MP-2020 rates

The actuarial assumptions used in the June 30, 2020 valuation were based on the results of an actuarial experience study for the period from July 1, 2016 through June 30, 2020, except the change in the discount rate, which was based on VRS Board action effective as of July 1, 2019. Changes to the actuarial assumptions as a result of the experience study and VRS Board action are as follows:

Mortality Rates (pre-retirement, post-retirement healthy, and disabled)	Update to Pub-2010 public sector mortality tables. For future mortality improvements, replace load with a modified Mortality Improvement Scale MP-2020
Retirement Rates	Adjusted rates to better fit experience for Plan 1; set separate rates based on experience for Plan 2/Hybrid; changed final retirement age from 75 to 80 for all
Withdrawal Rates	Adjusted termination rates to better fit experience at each age and service decrement through 9 years of service
Disability Rates	No change
Salary Scale	No change
Line of Duty Disability	No change
Discount Rate	No change

Notes to Financial Statements  
At June 30, 2022 (Continued)

**NOTE 18—HEALTH INSURANCE CREDIT (HIC) PLAN: (CONTINUED)**

***Long-Term Expected Rate of Return***

The long-term expected rate of return on the System’s investments was determined using a log-normal distribution analysis in which best-estimate ranges of expected future real rates of return (expected returns, net of System’s investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. The target asset allocation and best estimate of arithmetic real rates of return for each major asset class are summarized in the following table:

<u>Asset Class (Strategy)</u>	<u>Long-term Target Asset Allocation</u>	<u>Arithmetic Long-term Expected Rate of Return</u>	<u>Weighted Average Long-term Expected Rate of Return*</u>
Public Equity	34.00%	5.00%	1.70%
Fixed Income	15.00%	0.57%	0.09%
Credit Strategies	14.00%	4.49%	0.63%
Real Assets	14.00%	4.76%	0.67%
Private Equity	14.00%	9.94%	1.39%
MAPS - Multi-Asset Public Strategies	6.00%	3.29%	0.20%
PIP - Private Investment Partnership	3.00%	6.84%	0.21%
<b>Total</b>	<b><u>100.00%</u></b>		<b><u>4.89%</u></b>
		Inflation	<u>2.50%</u>
		Expected arithmetic nominal return*	<b><u>7.39%</u></b>

\*The above allocation provides a one-year return of 7.39%. However, one-year returns do not take into account the volatility present in each of the asset classes. In setting the long-term expected return for the System, stochastic projections are employed to model future returns under various economic conditions. These results provide a range of returns over various time periods that ultimately provide a median return of 6.94%, including expected inflation of 2.50%.

\* On October 10, 2019, the VRS Board elected a long-term rate of return of 6.75% which was roughly at the 40<sup>th</sup> percentile of expected long-term results of the VRS fund asset allocation at that time, providing a median return of 7.11%, including expected inflation of 2.50%.

Notes to Financial Statements  
At June 30, 2022 (Continued)

**NOTE 18—HEALTH INSURANCE CREDIT (HIC) PLAN: (CONTINUED)**

***Discount Rate:***

The discount rate used to measure the total HIC OPEB liability was 6.75%. The projection of cash flows used to determine the discount rate assumed that employer contributions will be made in accordance with the VRS funding policy at rates equal to the difference between actuarially determined contribution rates adopted by the VRS Board of Trustees and the member rate. Through the fiscal year ended June 30, 2021, the rate contributed by the entity for the HIC OPEB was 100% of the actuarially determined contribution rate. From July 1, 2021 on, employers are assumed to continue to contribute 100% of the actuarially determined contribution rates. Based on those assumptions, the HIC OPEB’s fiduciary net position was projected to be available to make all projected future benefit payments of eligible employees. Therefore, the long-term expected rate of return was applied to all periods of projected benefit payments to determine the total HIC OPEB liability.

***Changes in Net HIC OPEB Liability***

	<b>Primary Government</b>		
	<b>Increase (Decrease)</b>		
	<b>Total HIC OPEB Liability (a)</b>	<b>Plan Fiduciary Net Position (b)</b>	<b>Net HIC OPEB Liability (Asset) (a) - (b)</b>
Balances at June 30, 2020	\$ 137,296	\$ 105,829	\$ 31,467
Changes for the year:			
Service cost	\$ 3,509	\$ -	\$ 3,509
Interest	8,982	-	8,982
Differences between expected and actual experience	(12,778)	-	(12,778)
Assumption changes	2,420	-	2,420
Contributions - employer	-	5,442	(5,442)
Net investment income	-	27,439	(27,439)
Benefit payments	(8,448)	(8,448)	-
Administrative expenses	-	(318)	318
Other changes	-	-	-
Net changes	<u>\$ (6,315)</u>	<u>\$ 24,115</u>	<u>\$ (30,430)</u>
Balances at June 30, 2021	<u>\$ 130,981</u>	<u>\$ 129,944</u>	<u>\$ 1,037</u>



Notes to Financial Statements  
At June 30, 2022 (Continued)

**NOTE 18—HEALTH INSURANCE CREDIT (HIC) PLAN: (CONTINUED)**

***Changes in Net HIC OPEB Liability: (Continued)***

	<b>Component School Board (nonprofessional)</b>		
	<b>Increase (Decrease)</b>		
	<b>Total HIC OPEB Liability (a)</b>	<b>Plan Fiduciary Net Position (b)</b>	<b>Net HIC OPEB Liability (Asset) (a) - (b)</b>
Balances at June 30, 2020	\$ 135,375	\$ -	\$ 135,375
Changes for the year:			
Service cost	\$ 2,906	\$ -	\$ 2,906
Interest	9,138	-	9,138
Benefit changes	-	-	-
Differences between expected and actual experience	-	-	-
Assumption changes	1,650	-	1,650
Contributions - employer	-	11,159	(11,159)
Net investment income	-	1,532	(1,532)
Benefit payments	-	-	-
Administrative expenses	-	(50)	50
Other changes	-	-	-
Net changes	<u>\$ 13,694</u>	<u>\$ 12,641</u>	<u>\$ 1,053</u>
Balances at June 30, 2021	<u>\$ 149,069</u>	<u>\$ 12,641</u>	<u>\$ 136,428</u>

***Sensitivity of the County's Health Insurance Credit Net OPEB Liability to Changes in the Discount Rate***

The follow presents the County's Health Insurance Credit Plan net HIC OPEB liability using the discount rate of 6.75%, as well as what the School Board's net HIC OPEB liability would be if it were calculated using a discount rate that is one percentage point lower (5.75%) or one percentage point higher (7.75%) than the current rate:

	<b>Rate</b>		
	<b>1% Decrease (5.75%)</b>	<b>Current Discount (6.75%)</b>	<b>1% Increase (7.75%)</b>
County			
Net HIC OPEB Liability	\$ 13,073	\$ 1,037	\$ (9,319)
Component Unit School Board (nonprofessional)			
Net Pension Liability (Asset)	\$ 152,758	\$ 136,428	\$ 122,562

Notes to Financial Statements  
At June 30, 2022 (Continued)

**NOTE 18—HEALTH INSURANCE CREDIT (HIC) PLAN: (CONTINUED)**

***Health Insurance Credit Plan OPEB Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Health Insurance Credit Plan OPEB***

For the year ended June 30, 2022, the County and School Board recognized Health Insurance Credit Plan OPEB expense of \$548, and \$11,781, respectively. At June 30, 2022, the County reported deferred outflows of resources and deferred inflows of resources related to the County’s Health Insurance Credit Plan from the following sources:

	<u>Primary Government</u>		<u>Component Unit School Board (nonprofessional)</u>	
	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences between expected and actual experience	\$ 2,490	\$ 14,351	\$ -	\$ -
Net difference between projected and actual earnings on HIC OPEB plan investments	-	13,131	-	926
Change in assumptions	3,196	181	1,357	-
Employer contributions subsequent to the measurement date	5,475	-	12,201	-
Total	<u>\$ 11,161</u>	<u>\$ 27,663</u>	<u>\$ 13,558</u>	<u>\$ 926</u>

\$5,475 and \$12,201 reported as deferred outflows of resources related to the HIC OPEB resulting from the County and School Board’s contributions subsequent to the measurement date will be recognized as a reduction of the Net HIC OPEB Liability in the fiscal year ending June 30, 2023. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to the HIC OPEB will be recognized in the HIC OPEB expense in future reporting periods as follows:

<u>Year Ended</u>	<u>Primary Government</u>	<u>Component Unit School Board (nonprofessional)</u>
2023	\$ (4,090)	\$ 62
2024	(5,221)	62
2025	(5,822)	62
2026	(6,096)	60
2027	(748)	185
Thereafter	-	-

***Health Insurance Credit Plan Data***

Information about the VRS Political Subdivision HIC Plan is available in the separately issued VRS 2021 Annual Comprehensive Financial Report (Annual Report). A copy of the 2021 VRS Annual Report may be downloaded from the VRS website at <http://www.varetire.org/pdf/publications/2021-annual-report.pdf>, or by writing to the System’s Chief Financial Officer at P.O. Box 2500, Richmond, VA, 23218-2500.

Notes to Financial Statements  
At June 30, 2022 (Continued)

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**NOTE 19—TEACHER EMPLOYEE HEALTH INSURANCE CREDIT (HIC) PLAN (OPEB PLAN):**

***Plan Description***

The Virginia Retirement System (VRS) Teacher Employee Health Insurance Credit (HIC) Plan was established pursuant to §51.1-1400 et seq. of the Code of Virginia, as amended, and which provides the authority under which benefit terms are established or may be amended. All full-time, salaried permanent (professional) employees of public school divisions are automatically covered by the VRS Teacher Employee HIC Plan. This is a cost-sharing multiple-employer plan administered by the Virginia Retirement System (the System), along with pension and other OPEB plans, for public employer groups in the Commonwealth of Virginia. Members earn one month of service credit toward the benefit for each month they are employed and for which their employer pays contributions to VRS. The HIC is a tax-free reimbursement in an amount set by the General Assembly for each year of service credit against qualified health insurance premiums retirees pay for single coverage, excluding any portion covering the spouse or dependents. The credit cannot exceed the amount of the premiums and ends upon the retiree's death.

The specific information for the Teacher HIC OPEB, including eligibility, coverage, and benefits is described below:

***Eligible Employees***

The Teacher Employee Retiree HIC Plan was established July 1, 1993 for retired Teacher Employees covered under VRS who retire with at least 15 years of service credit. Eligible employees include full-time permanent (professional) salaried employees of public school divisions covered under VRS. These employees are enrolled automatically upon employment.

***Benefit Amounts***

The Teacher Employee HIC Plan is a defined benefit plan that provides a credit toward the cost of health insurance coverage for retired teachers. For Teacher and other professional school employees who retire, the monthly benefit is \$4.00 per year of service per month with no cap on the benefit amount. For Teacher and other professional school employees who retire on disability or go on long-term disability under the Virginia Local Disability Program (VLDP), the monthly benefit is either: \$4.00 per month, multiplied by twice the amount of service credit, or \$4.00 per month, multiplied by the amount of service earned had the employee been active until age 60, whichever is lower.

***HIC Plan Notes***

The monthly HIC benefit cannot exceed the individual premium amount. Employees who retire after being on long-term disability under VLDP must have at least 15 years of service credit to qualify for the HIC as a retiree.

Notes to Financial Statements  
At June 30, 2022 (Continued)

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**NOTE 19—TEACHER EMPLOYEE HEALTH INSURANCE CREDIT (HIC) PLAN (OPEB PLAN):**  
**(CONTINUED)**

***Contributions***

The contribution requirements for active employees is governed by §51.1-1401(E) of the Code of Virginia, as amended, but may be impacted as a result of funding provided to school divisions by the Virginia General Assembly. Each school division's contractually required employer contribution rate for the year ended June 30, 2022 was 1.21% of covered employee compensation for employees in the VRS Teacher Employee HIC Plan. This rate was based on an actuarially determined rate from an actuarial valuation as of June 30, 2019. The actuarially determined rate was expected to finance the costs of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability. Contributions from the school division to the VRS Teacher Employee HIC Plan were \$255,675 and \$247,605 for the years ended June 30, 2022 and June 30, 2021, respectively.

***Teacher Employee HIC OPEB Liabilities, Teacher Employee HIC OPEB Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to the Teacher Employee HIC Plan OPEB***

At June 30, 2022, the school division reported a liability of \$2,969,910 for its proportionate share of the VRS Teacher Employee HIC Net OPEB Liability. The Net VRS Teacher Employee HIC OPEB Liability was measured as of June 30, 2021 and the total VRS Teacher Employee HIC OPEB liability used to calculate the Net VRS Teacher Employee HIC OPEB Liability was determined by an actuarial valuation performed as of June 30, 2020 and rolled forward to the measurement date of June 30, 2021. The school division's proportion of the Net VRS Teacher Employee HIC OPEB Liability was based on the school division's actuarially determined employer contributions to the VRS Teacher Employee HIC OPEB plan for the year ended June 30, 2021 relative to the total of the actuarially determined employer contributions for all participating employers. At June 30, 2021, the school division's proportion of the VRS Teacher Employee HIC was 0.231379% as compared to 0.238127% at June 30, 2020.

For the year ended June 30, 2022, the school division recognized VRS Teacher Employee Health Insurance Credit Plan OPEB expense of \$198,345. Since there was a change in proportionate share between measurement dates, a portion of the VRS Teacher Employee Health Insurance Credit Plan Net OPEB expense was related to deferred amounts from changes in proportion.

Notes to Financial Statements  
At June 30, 2022 (Continued)

**NOTE 19—TEACHER EMPLOYEE HEALTH INSURANCE CREDIT (HIC) PLAN (OPEB PLAN):**  
**(CONTINUED)**

***Teacher Employee Health Insurance Credit Plan OPEB Liabilities, Teacher Employee Health Insurance Credit Plan OPEB Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to the Teacher Employee Health Insurance Credit Plan OPEB: (Continued)***

At June 30, 2022, the school division reported deferred outflows of resources and deferred inflows of resources related to the VRS Teacher Employee HIC Plan OPEB from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences between expected and actual experience	\$ -	\$ 51,824
Net difference between projected and actual earnings on Teacher HIC OPEB plan investments	-	39,123
Change in assumptions	80,282	11,936
Change in proportion	3,153	192,630
Employer contributions subsequent to the measurement date	<u>255,675</u>	<u>-</u>
Total	<u>\$ 339,110</u>	<u>\$ 295,513</u>

\$255,675 reported as deferred outflows of resources related to the Teacher Employee HIC OPEB resulting from the school division’s contributions subsequent to the measurement date will be recognized as a reduction of the Net Teacher Employee HIC OPEB Liability in the fiscal year ending June 30, 2023. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to the Teacher Employee HIC OPEB will be recognized in the Teacher Employee HIC OPEB expense in future reporting periods as follows:

<u>Year Ended June 30</u>	
2023	\$ (47,164)
2024	(47,609)
2025	(42,273)
2026	(35,527)
2027	(22,725)
Thereafter	(16,780)

Notes to Financial Statements  
 At June 30, 2022 (Continued)

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**NOTE 19—TEACHER EMPLOYEE HEALTH INSURANCE CREDIT (HIC) PLAN (OPEB PLAN):**  
**(CONTINUED)**

***Actuarial Assumptions***

The total Teacher Employee HIC OPEB liability for the VRS Teacher Employee HIC Plan was based on an actuarial valuation as of June 30, 2020, using the Entry Age Normal actuarial cost method and the following assumptions, applied to all periods included in the measurement and rolled forward to the measurement date of June 30, 2021.

Inflation	2.50%
Salary increases, including inflation:	
Teacher employees	3.50%-5.95%
Investment rate of return	6.75%, net of investment expenses, including inflation

**Mortality Rates – Teachers**

Pre-Retirement:

    Pub-2010 Amount Weighted Teacher Employee Rates projected generationally; 110% of rates for males

Post-Retirement:

    Pub-2010 Amount Weighted Teachers Healthy Retiree Rates projected generationally; males set forward 1 year; 105% of rates for females

Post-Disablement:

    Pub-2010 Amount Weighted Teachers Disabled Rates projected generationally; 110% of rates for males and females

Beneficiaries and Survivors:

    Pub-2010 Amount Weighted Teachers Contingent Annuitant Rates projected generationally

Mortality Improvement Scale:

    Rates projected generationally with Modified MP-2020 Improvement Scale that is 75% of the MP-2020 rates

Notes to Financial Statements  
At June 30, 2022 (Continued)

**NOTE 19—TEACHER EMPLOYEE HEALTH INSURANCE CREDIT (HIC) PLAN (OPEB PLAN):  
(CONTINUED)**

**Actuarial Assumptions: (Continued)**

**Mortality Rates – Teachers: (Continued)**

The actuarial assumptions used in the June 30, 2020 valuation were based on the results of an actuarial experience study for the period from July 1, 2016 through June 30, 2020, except the change in the discount rate, which was based on VRS Board action effective as of July 1, 2019. Changes to the actuarial assumptions as a result of the experience study and VRS Board action are as follows:

Mortality Rates (pre-retirement, post-retirement healthy, and disabled)	Update to Pub-2010 public sector mortality tables. For future mortality improvements, replace load with a modified Mortality Improvement Scale MP-2020
Retirement Rates	Adjusted rates to better fit experience for Plan 1; set separate rates based on experience for Plan 2/Hybrid; changed final retirement age from 75 to 80 for all
Withdrawal Rates	Adjusted rates to better fit experience at each year age and service through 9 years of service
Disability Rates	No change
Salary Scale	No change
Discount Rate	No change

**Net Teacher Employee HIC OPEB Liability**

The net OPEB liability (NOL) for the Teacher Employee HIC Plan represents the plan’s total OPEB liability determined in accordance with GASB Statement No. 74, less the associated fiduciary net position. As of June 30, 2021, NOL amounts for the VRS Teacher Employee HIC Plan is as follows (amounts expressed in thousands):

		<b>Teacher Employee HIC OPEB Plan</b>
		<hr/>
Total Teacher Employee HIC OPEB Liability	\$	1,477,874
Plan Fiduciary Net Position		194,305
Teacher Employee net HIC OPEB Liability (Asset)	\$	<hr/> <hr/> 1,283,569
Plan Fiduciary Net Position as a Percentage of the Total Teacher Employee HIC OPEB Liability		13.15%

The total Teacher Employee HIC OPEB liability is calculated by the System’s actuary, and the plan’s fiduciary net position is reported in the System’s financial statements. The net Teacher Employee HIC OPEB liability is disclosed in accordance with the requirements of GASB Statement No. 74 in the System’s notes to the financial statements and required supplementary information.



Notes to Financial Statements  
At June 30, 2022 (Continued)

**NOTE 19—TEACHER EMPLOYEE HEALTH INSURANCE CREDIT (HIC) PLAN (OPEB PLAN):**  
**(CONTINUED)**

***Long-Term Expected Rate of Return***

The long-term expected rate of return on the VRS System investments was determined using a log-normal distribution analysis in which best-estimate ranges of expected future real rates of return (expected returns, net of VRS System investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. The target asset allocation and best estimate of arithmetic real rates of return for each major asset class are summarized in the following table:

<u>Asset Class (Strategy)</u>	<u>Long-Term Target Asset Allocation</u>	<u>Arithmetic Long-term Expected Rate of Return</u>	<u>Weighted Average Long-term Expected Rate of Return*</u>
Public Equity	34.00%	5.00%	1.70%
Fixed Income	15.00%	0.57%	0.09%
Credit Strategies	14.00%	4.49%	0.63%
Real Assets	14.00%	4.76%	0.67%
Private Equity	14.00%	9.94%	1.39%
MAPS - Multi-Asset Public Strategies	6.00%	3.29%	0.20%
PIP - Private Investment Partnership	3.00%	6.84%	0.21%
Total	<u>100.00%</u>		<u>4.89%</u>
		Inflation	<u>2.50%</u>
		Expected arithmetic nominal return*	<u>7.39%</u>

\*The above allocation provides a one-year return of 7.39%. However, one-year returns do not take into account the volatility present in each of the asset classes. In setting the long-term expected return for the System, stochastic projections are employed to model future returns under various economic conditions. These results provide a range of returns over various time periods that ultimately provide a median return of 6.94%, including expected inflation of 2.50%.

\*On October 10, 2019, the VRS Board elected a long-term rate of 6.75% which was roughly at the 40<sup>th</sup> percentile of expected long-term results of the VRS fund asset allocation at that time, providing a median return of 7.11%, including expected inflation of 2.50%.

Notes to Financial Statements  
At June 30, 2022 (Continued)

**NOTE 19—TEACHER EMPLOYEE HEALTH INSURANCE CREDIT (HIC) PLAN (OPEB PLAN):**  
**(CONTINUED)**

***Discount Rate***

The discount rate used to measure the total Teacher Employee HIC OPEB was 6.75%. The projection of cash flows used to determine the discount rate assumed that employer contributions will be made in accordance with the VRS funding policy and at rates equal to the actuarially determined contribution rates adopted by the VRS Board of Trustees. Through the fiscal year ended June 30, 2021, the rate contributed by each school division for the VRS Teacher Employee HIC Plan will be subject to the portion of the VRS Board-certified rates that are funded by the Virginia General Assembly, which was 100% of the actuarially determined contribution rate. From July 1, 2021 on, all agencies are assumed to continue to contribute 100% of the actuarially determined contribution rates. Based on those assumptions, the Teacher Employee HIC OPEB plan’s fiduciary net position was projected to be available to make all projected future benefit payments of current active and inactive employees. Therefore, the long-term expected rate of return was applied to all periods of projected benefit payments to determine the total Teacher Employee HIC OPEB liability.

***Sensitivity of the School Division’s Proportionate Share of the Teacher Employee HIC Net OPEB Liability to Changes in the Discount Rate***

The follow presents the school division’s proportionate share of the VRS Teacher Employee HIC Plan net HIC OPEB liability using the discount rate of 6.75%, as well as what the school division’s proportionate share of the net HIC OPEB liability would be if it were calculated using a discount rate that is one percentage point lower (5.75%) or one percentage point higher (7.75%) than the current rate:

	<b>Rate</b>		
	<b><u>1% Decrease</u></b> <b><u>(5.75%)</u></b>	<b><u>Current Discount</u></b> <b><u>(6.75%)</u></b>	<b><u>1% Increase</u></b> <b><u>(7.75%)</u></b>
School division's proportionate share of the VRS Teacher Employee HIC OPEB Plan Net HIC OPEB Liability	\$ 3,343,296	\$ 2,969,910	\$ 2,653,937

***Teacher Employee HIC OPEB Fiduciary Net Position***

Detailed information about the VRS Teacher Employee HIC Plan’s Fiduciary Net Position is available in the separately issued VRS 2021 Annual Comprehensive Financial Report (ACFR). A copy of the 2021 VRS annual report may be downloaded from the VRS website at <http://www.varetire.org/pdf/publications/2021-annual-report.pdf> or by writing to the System’s Chief Financial Officer at P.O. Box 2500, Richmond, VA, 23218-2500.

Notes to Financial Statements  
At June 30, 2022 (Continued)

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**NOTE 20—GROUP LIFE INSURANCE (GLI) PLAN (OPEB PLAN):**

***Plan Description***

The Group Life Insurance (GLI) Plan was established pursuant to §51.1-500 et seq. of the Code of Virginia, as amended, and which provides the authority under which benefit terms are established or may be amended. All full-time, salaried permanent employees of the state agencies, teachers, and employees of participating political subdivisions are automatically covered by the VRS GLI Plan upon employment. This is a cost-sharing multiple-employer plan administered by the Virginia Retirement System (the System), along with pensions and other OPEB plans, for public employer groups in the Commonwealth of Virginia.

In addition to the Basic GLI benefit, members are also eligible to elect additional coverage for themselves as well as a spouse or dependent children through the Optional GLI Plan. For members who elect the optional group life insurance coverage, the insurer bills employers directly for the premiums. Employers deduct these premiums from members' paychecks and pay the premiums to the insurer. Since this is a separate and fully insured plan, it is not included as part of the GLI Plan OPEB.

The specific information for GLI OPEB, including eligibility, coverage and benefits is described below:

***Eligible Employees***

The GLI Plan was established July 1, 1960, for state employees, teachers, and employees of political subdivisions that elect the plan. Basic GLI coverage is automatic upon employment. Coverage ends for employees who leave their position before retirement eligibility or who take a refund of their accumulated retirement member contributions and accrued interest.

***Benefit Amounts***

The GLI Plan is a defined benefit plan with several components. The natural death benefit is equal to the employee's covered compensation rounded to the next highest thousand and then doubled. The accidental death benefit is double the natural death benefit. In addition to basic natural and accidental death benefits, the plan provides additional benefits provided under specific circumstances that include the following: accidental dismemberment benefit, seatbelt benefit, repatriation benefit, felonious assault benefit, and accelerated death benefit option. The benefit amounts are subject to a reduction factor. The benefit amount reduces by 25% on January 1 following one calendar year of separation. The benefit amount reduces by an additional 25% on each subsequent January 1 until it reaches 25% of its original value. For covered members with at least 30 years of service credit, the minimum benefit payable was set at \$8,000 by statute in 2015. This will be increased annually based on the VRS Plan 2 cost-of-living adjustment calculation. The minimum benefit adjusted for the COLA was \$8,722 as of June 30, 2022.

Notes to Financial Statements  
At June 30, 2022 (Continued)

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**NOTE 20—GROUP LIFE INSURANCE (GLI) PLAN (OPEB PLAN): (CONTINUED)**

***Contributions***

The contribution requirements for the GLI Plan are governed by §51.1-506 and §51.1-508 of the Code of Virginia, as amended, but may be impacted as a result of funding provided to state agencies and school divisions by the Virginia General Assembly. The total rate for the GLI Plan was 1.34% of covered employee compensation. This was allocated into an employee and an employer component using a 60/40 split. The employee component was 0.80% (1.34% x 60%) and the employer component was 0.54% (1.34% x 40%). Employers may elect to pay all or part of the employee contribution; however, the employer must pay all of the employer contribution. Each employer's contractually required employer contribution rate for the year ended June 30, 2022 was 0.54% of covered employee compensation. This rate was based on an actuarially determined rate from an actuarial valuation as of June 30, 2019. The actuarially determined rate, when combined with employee contributions, was expected to finance the costs of benefits payable during the year, with an additional amount to finance any unfunded accrued liability. Contributions to the Group Life Insurance Plan from the entity were \$46,558 and \$42,486 for the years ended June 30, 2022 and June 30, 2021, respectively, for the County; \$11,979 and \$11,015 for the years ended June 30, 2022 and June 30, 2021, respectively, for the School Board (nonprofessional); and \$114,103 and \$110,656 for the years ended June 30, 2022 and June 30, 2021, respectively, for the School Board (professional).

***GLI OPEB Liabilities, GLI OPEB Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to the Group Life Insurance Plan OPEB***

At June 30, 2022, the entity reported a liability of \$443,704, \$115,030, and \$1,155,555 for the County, School Board Nonprofessional, and School Board Professional, respectively, for its proportionate share of the Net GLI OPEB Liability. The Net GLI OPEB Liability was measured as of June 30, 2021 and the total GLI OPEB liability used to calculate the Net GLI OPEB Liability was determined by an actuarial valuation performed as of June 30, 2020, and rolled forward to the measurement date of June 30, 2021. The covered employer's proportion of the Net GLI OPEB Liability was based on the covered employer's actuarially determined employer contributions to the GLI Plan for the year ended June 30, 2021 relative to the total of the actuarially determined employer contributions for all participating employers. At June 30, 2021, the participating employer's proportion was 0.03810%, 0.00990%, and 0.09927% as compared to 0.03780%, 0.01190%, and 0.10151% at June 30, 2020 for the County, School Board Nonprofessional, and School Board Professional, respectively.

For the year ended June 30, 2022, the participating employer recognized GLI OPEB expense of \$27,241, (\$2,938), and \$24,756 for the County, School Board Nonprofessional, and School Board Professional, respectively. Since there was a change in proportionate share between measurement dates, a portion of the GLI OPEB expense was related to deferred amounts from changes in proportion.

Notes to Financial Statements  
At June 30, 2022 (Continued)

**NOTE 20—GROUP LIFE INSURANCE (GLI) PLAN (OPEB PLAN): (CONTINUED)**

***GLI OPEB Liabilities, GLI OPEB Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to the Group Life Insurance Plan OPEB: (Continued)***

At June 30, 2022, the employer reported deferred outflows of resources and deferred inflows of resources related to the GLI OPEB from the following sources:

	<b>Deferred Outflows of Resources</b>	<b>Deferred Inflows of Resources</b>
<b><u>Primary Government</u></b>		
Differences between expected and actual experience	\$ 50,606	\$ 3,381
Net difference between projected and actual earnings on GLI OPEB program investments	-	105,903
Change in assumptions	24,461	60,708
Changes in proportion	24,907	-
Employer contributions subsequent to the measurement date	46,558	-
Total	<u>\$ 146,532</u>	<u>\$ 169,992</u>
<b><u>Component Unit School Board (nonprofessional)</u></b>		
Differences between expected and actual experience	\$ 13,120	\$ 876
Net difference between projected and actual earnings on GLI OPEB program investments	-	27,455
Change in assumptions	6,342	15,739
Changes in proportion	-	27,658
Employer contributions subsequent to the measurement date	11,979	-
Total	<u>\$ 31,441</u>	<u>\$ 71,728</u>
<b><u>Component Unit School Board (professional)</u></b>		
Differences between expected and actual experience	\$ 131,795	\$ 8,805
Net difference between projected and actual earnings on GLI OPEB program investments	-	275,807
Change in assumptions	63,706	158,105
Changes in proportion	-	78,616
Employer contributions subsequent to the measurement date	114,103	-
Total	<u>\$ 309,604</u>	<u>\$ 521,333</u>

Notes to Financial Statements  
 At June 30, 2022 (Continued)

**NOTE 20—GROUP LIFE INSURANCE (GLI) PLAN (OPEB PLAN): (CONTINUED)**

***GLI OPEB Liabilities, GLI OPEB Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to the Group Life Insurance Plan OPEB (Continued)***

\$46,558, \$11,979 and \$114,103 for the County, School Board Nonprofessional, and School Board Professional, respectively, reported as deferred outflows of resources related to the GLI OPEB resulting from the employer’s contributions subsequent to the measurement date will be recognized as a reduction of the Net GLI OPEB Liability in the fiscal year ending June 30, 2023. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to the GLI OPEB will be recognized in the GLI OPEB expense in future reporting periods as follows:

<u>Year Ended June 30</u>	<u>Primary Government</u>	<u>Component Unit School Board (nonprofessional)</u>	<u>Component Unit School Board (professional)</u>
2023	\$ (12,795)	\$ (13,317)	\$ (79,512)
2024	(9,356)	(11,546)	(64,430)
2025	(12,077)	(10,279)	(60,869)
2026	(30,456)	(12,702)	(98,102)
2027	(5,334)	(4,422)	(22,919)

***Actuarial Assumptions***

The total GLI OPEB liability was based on an actuarial valuation as of June 30, 2020, using the Entry Age Normal actuarial cost method and the following assumptions, applied to all periods included in the measurement and rolled forward to the measurement date of June 30, 2021. The assumptions include several employer groups. Salary increases and mortality rates included herein are for relevant employer groups. Information for other groups can be referenced in the VRS Annual Report.

Inflation	2.50%
Salary increases, including inflation:	
Teachers	3.50%-5.95%
Locality - General employees	3.50%-5.35%
Locality - Hazardous Duty employees	3.50%-4.75%
Investment rate of return	6.75%, net of investment expenses, including inflation

Notes to Financial Statements  
At June 30, 2022 (Continued)

**NOTE 20—GROUP LIFE INSURANCE (GLI) PLAN (OPEB PLAN): (CONTINUED)**

***Actuarial Assumptions: (Continued)***

**Mortality Rates – Teachers**

Pre-Retirement:

Pub-2010 Amount Weighted Teachers Employee Rates projected generationally; 110% of rates for males

Post-Retirement:

Pub-2010 Amount Weighted Teachers Healthy Retiree Rates projected generationally; males set forward 1 year; 105% of rates for females

Post-Disablement:

Pub-2010 Amount Weighted Teachers Disabled Rates projected generationally; 110% of rates for males and females

Beneficiaries and Survivors:

Pub-2010 Amount Weighted Teachers Contingent Annuitant Rates projected generationally

Mortality Improvement Scale:

Rates projected generationally with Modified MP-2020 Improvement Scale that is 75% of the MP-2020 rates

The actuarial assumptions used in the June 30, 2020 valuation were based on the results of an actuarial experience study for the period from July 1, 2016 through June 30, 2020, except the change in the discount rate, which was based on VRS Board action effective as of July 1, 2019. Changes to the actuarial assumptions as a result of the experience study and VRS Board action are as follows:

Mortality Rates (pre-retirement, post-retirement healthy, and disabled)	Update to Pub-2010 public sector mortality tables. For future mortality improvements replace load with a modified Mortality improvement Scale MP-2020
Retirement Rates	Adjusted rates to better fit experience for Plan 1; set separate rates based on experience for Plan 2/Hybrid; changed final retirement age from 75 to 80 for all
Withdrawal Rates	Adjusted rates to better fit experience at each year age and service through 9 years of service
Disability Rates	No change
Salary Scale	No change
Discount Rate	No change



Notes to Financial Statements  
At June 30, 2022 (Continued)

**NOTE 20—GROUP LIFE INSURANCE (GLI) PLAN (OPEB PLAN): (CONTINUED)**

***Actuarial Assumptions: (Continued)***

**Mortality Rates – Non-Ten Largest Locality Employers – General Employees: (Continued)**

Pre-Retirement:

Pub-2010 Amount Weighted Safety Employee Rates projected generationally; males set forward 2 years; 105% of rates for females set forward 3 years

Post-Retirement:

Pub-2010 Amount Weighted Safety Healthy Retiree Rates projected generationally; 95% of rates for males set forward 2 years; 95% of rates for females set forward 1 year

Post-Disablement:

Pub-2010 Amount Weighted General Disabled Rates projected generationally; 110% of rates for males set forward 3 years; 110% of rates for females set forward 2 years

Beneficiaries and Survivors:

Pub-2010 Amount Weighted Safety Contingent Annuitant Rates projected generationally

Mortality Improvement Scale:

Rates projected generationally with Modified MP-2020 Improvement Scale that is 75% of the MP-2020 rates

The actuarial assumptions used in the June 30, 2020 valuation were based on the results of an actuarial experience study for the period from July 1, 2016 through June 30, 2020, except the change in the discount rate, which was based on VRS Board action effective as of July 1, 2019. Changes to the actuarial assumptions as a result of the experience study and VRS Board action are as follows:

Mortality Rates (pre-retirement, post-retirement healthy, and disabled)	Update to Pub-2010 public sector mortality tables. For future mortality improvements replace load with a modified Mortality improvement Scale MP-2020
Retirement Rates	Adjusted rates to better fit experience for Plan 1; set separate rates based on experience for Plan 2/Hybrid; changed final retirement age from 75 to 80 for all
Withdrawal Rates	Adjusted rates to better fit experience at each year age and service through 9 years of service
Disability Rates	No change
Salary Scale	No change
Line of Duty Disability	No change
Discount Rate	No change

Notes to Financial Statements  
 At June 30, 2022 (Continued)

**NOTE 20—GROUP LIFE INSURANCE (GLI) PLAN (OPEB PLAN): (CONTINUED)**

***Actuarial Assumptions: (Continued)***

**Mortality Rates – Non-Ten Largest Locality Employers – Hazardous Duty Employees**

Pre-Retirement:

Pub-2010 Amount Weighted Safety Employee Rates projected generationally; 95% of rates for males; 105% of rates for females set forward 2 years

Post-Retirement:

Pub-2010 Amount Weighted Safety Healthy Retiree Rates projected generationally; 110% of rates for males; 105% of rates for females set forward 3 years

Post-Disablement:

Pub-2010 Amount Weighted General Disabled Rates projected generationally; 95% of rates for males set back 3 years; 90% of rates for females set back 3 years

Beneficiaries and Survivors:

Pub-2010 Amount Weighted Safety Contingent Annuitant Rates projected generationally; 110% of rates for males and females set forward 2 years

Mortality Improvement Scale:

Rates projected generationally with Modified MP-2020 Improvement Scale that is 75% of the MP-2020 rates

The actuarial assumptions used in the June 30, 2020 valuation were based on the results of an actuarial experience study for the period from July 1, 2016 through June 30, 2020, except the change in the discount rate, which was based on VRS Board action effective as of July 1, 2019. Changes to the actuarial assumptions as a result of the experience study and VRS Board action are as follows:

Mortality Rates (pre-retirement, post-retirement healthy, and disabled)	Update to Pub-2010 public sector mortality tables. Increased disability life expectancy. For future mortality improvements, replace load with modified Mortality Improvement Scale MP-2020
Retirement Rates	Adjusted rates to better fit experience and changed final retirement age from 65 to 70
Withdrawal Rates	Decreased rates and changed from rates based on age and service to rates based on service only to better fit experience and to be more consistent with Locals Top 10 Hazardous Duty
Disability Rates	No change
Salary Scale	No change
Line of Duty Disability	No change
Discount Rate	No change

Notes to Financial Statements  
 At June 30, 2022 (Continued)

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**NOTE 20—GROUP LIFE INSURANCE (GLI) PLAN (OPEB PLAN): (CONTINUED)**

***NET GLI OPEB Liability***

The net OPEB liability (NOL) for the GLI Plan represents the plan’s total OPEB liability determined in accordance with GASB Statement No. 74, less the associated fiduciary net position. As of the measurement date of June 30, 2021, NOL amounts for the GLI Plan are as follows (amounts expressed in thousands):

		<b>Group Life Insurance OPEB Plan</b>
Total GLI OPEB Liability	\$	3,577,346
Plan Fiduciary Net Position		<u>2,413,074</u>
GLI Net OPEB Liability (Asset)	\$	<u><u>1,164,272</u></u>
Plan Fiduciary Net Position as a Percentage of the Total GLI OPEB Liability		67.45%

The total GLI OPEB liability is calculated by the System’s actuary, and each plan’s fiduciary net position is reported in the System’s financial statements. The net GLI OPEB liability is disclosed in accordance with the requirements of GASB Statement No. 74 in the System’s notes to the financial statements and required supplementary information.

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Notes to Financial Statements  
At June 30, 2022 (Continued)

**NOTE 20—GROUP LIFE INSURANCE (GLI) PLAN (OPEB PLAN): (CONTINUED)**

***Long-Term Expected Rate of Return***

The long-term expected rate of return on the System’s investments was determined using a log-normal distribution analysis in which best-estimate ranges of expected future real rates of return (expected returns, net of System’s investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. The target asset allocation and best estimate of arithmetic real rates of return for each major asset class are summarized in the following table:

<u>Asset Class (Strategy)</u>	<u>Long-Term Target Asset Allocation</u>	<u>Arithmetic Long-term Expected Rate of Return</u>	<u>Weighted Average Long-term Expected Rate of Return*</u>
Public Equity	34.00%	5.00%	1.70%
Fixed Income	15.00%	0.57%	0.09%
Credit Strategies	14.00%	4.49%	0.63%
Real Assets	14.00%	4.76%	0.67%
Private Equity	14.00%	9.94%	1.39%
MAPS - Multi-Asset Public Strategies	6.00%	3.29%	0.20%
PIP - Private Investment Partnership	3.00%	6.84%	0.21%
Total	<u>100.00%</u>		<u>4.89%</u>
		Inflation	<u>2.50%</u>
		Expected arithmetic nominal return*	<u>7.39%</u>

\*The above allocation provides a one-year return of 7.39%. However, one-year returns do not take into account the volatility present in each of the asset classes. In setting the long-term expected return for the System, stochastic projections are employed to model future returns under various economic conditions. These results provide a range of returns over various time periods that ultimately provide a median return of 6.94%, including expected inflation of 2.50%.

\* On October 10, 2019, the VRS Board elected a long-term rate of return of 6.75%, which was roughly at the 40<sup>th</sup> percentile of expected long-term results of the VRS fund asset allocation at that time, providing a median return of 7.11%, including expected inflation of 2.50%.

Notes to Financial Statements  
At June 30, 2022 (Continued)

**NOTE 20—GROUP LIFE INSURANCE (GLI) PLAN (OPEB PLAN): (CONTINUED)**

***Discount Rate:***

The discount rate used to measure the total GLI OPEB liability was 6.75%. The projection of cash flows used to determine the discount rate assumed that member contributions will be made per the VRS guidance and the employer contributions will be made in accordance with the VRS funding policy at rates equal to the difference between actuarially determined contribution rates adopted by the VRS Board of Trustees and the member rate. Through the fiscal year ended June 30, 2021, the rate contributed by the entity for the GLI OPEB will be subject to the portion of the VRS Board-certified rates that are funded by the Virginia General Assembly which was 100% of the actuarially determined contribution rate. From July 1, 2021 on, employers are assumed to contribute 100% of the actuarially determined contribution rates. Based on those assumptions, the GLI OPEB's fiduciary net position was projected to be available to make all projected future benefit payments of eligible employees. Therefore, the long-term expected rate of return was applied to all periods of projected benefit payments to determine the total GLI OPEB liability.

***Sensitivity of the Employer's Proportionate Share of the Net GLI OPEB Liability to Changes in the Discount Rate***

The following presents the employer's proportionate share of the net GLI OPEB liability using the discount rate of 6.75%, as well as what the employer's proportionate share of the net GLI OPEB liability would be if it were calculated using a discount rate that is one percentage point lower (5.75%) or one percentage point higher (7.75%) than the current rate:

	<b>Rate</b>		
	<b>1% Decrease</b>	<b>Current Discount</b>	<b>1% Increase</b>
	<b>(5.75%)</b>	<b>(6.75%)</b>	<b>(7.75%)</b>
County's proportionate share of the Group Life Insurance Program			
Net OPEB Liability	\$ 648,268	\$ 443,704	\$ 278,510
School Board(nonporfessional)'s proportionate share of the Group Life Insurance Program			
Net OPEB Liability	\$ 168,063	\$ 115,030	\$ 72,203
School Board(porfessional)'s proportionate share of the Group Life Insurance Program			
Net OPEB Liability	\$ 1,688,309	\$ 1,155,555	\$ 725,333

***Group Life Insurance Plan Fiduciary Net Position***

Detailed information about the GLI Plan's Fiduciary Net Position is available in the separately issued VRS 2021 Annual Comprehensive Financial Report (Annual Report). A copy of the 2021 VRS Annual Report may be downloaded from the VRS website at <http://www.varetire.org/pdf/publications/2021-annual-report.pdf> or by writing to the System's Chief Financial Officer at P.O. Box 2500, Richmond, VA, 23218-2500.

Notes to Financial Statements  
At June 30, 2022 (Continued)

**NOTE 21—SUMMARY OF NET OPEB LIABILITIES, DEFERRED OUTFLOWS OF RESOURCES AND DEFERRED INFLOWS OF RESOURCES:**

	<u>Deferred Outflows</u>	<u>Deferred Inflows</u>	<u>Net/Total OPEB Liability/(Asset)</u>	<u>OPEB Expense</u>
<b>Primary Government</b>				
VRS OPEB Plans:				
Group Life Insurance Plan (Note 20):				
County	\$ 146,532	\$ 169,992	\$ 443,704	\$ 27,241
Health Insurance Credit Plan (Note 18):				
County	11,161	27,663	1,037	548
County Stand-Alone Plan (Note 17)	22,437	56,408	(213,583)	(15,772)
Totals	<u>\$ 180,130</u>	<u>\$ 254,063</u>	<u>\$ 231,158</u>	<u>\$ 12,017</u>
<b>Component Unit School Board</b>				
VRS OPEB Plans:				
Group Life Insurance Plan (Note 20):				
School Board Nonprofessional	\$ 31,441	\$ 71,728	\$ 115,030	\$ (2,938)
School Board Professional	309,604	521,333	1,155,555	24,756
Health Insurance Credit Plan (Note 18):				
School Board Nonprofessional	13,558	926	136,428	11,781
Teacher Health Insurance Credit Plan (Note 19)	339,110	295,513	2,969,910	198,345
School Stand-Alone Plan (Note 17)	403,364	92,788	(373,832)	10,726
Totals	<u>\$ 1,097,077</u>	<u>\$ 982,288</u>	<u>\$ 4,003,091</u>	<u>\$ 242,670</u>

**NOTE 22—UPCOMING PRONOUNCEMENTS:**

Statement No. 96, Subscription-Based Information Technology Arrangements (SBITAs), (1) defines a SBITA; (2) establishes that a SBITA results in a right-to-use subscription asset—an intangible asset—and a corresponding subscription liability; (3) provides the capitalization criteria for outlays other than subscription payments, including implementation costs of a SBITA; and (4) requires note disclosures regarding a SBITA. The requirements of this Statement are effective for fiscal years beginning after June 15, 2022.

Statement No. 99, *Omnibus 2022*, enhances the comparability in accounting and financial reporting and improves the consistency of authoritative literature by addressing (1) practice issues that have been identified during implementation and application of certain GASB Statements and (2) accounting and financial reporting for financial guarantees. The effective dates differ based on the requirements of the Statement, ranging from April 2022 to reporting periods beginning after June 15, 2023.

Statement No. 100, *Accounting Changes and Error Corrections* – an amendment of GASB Statement No. 62, enhances accounting and financial reporting requirements for accounting changes and error corrections to provide more understandable, reliable, relevant, consistent, and comparable information for making decisions or assessing accountability. The requirements of this Statement are effective for reporting periods beginning after June 15, 2023.

Notes to Financial Statements  
At June 30, 2022 (Continued)

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**NOTE 22—UPCOMING PRONOUNCEMENTS: (CONTINUED)**

Statement No. 101, *Compensated Absences*, updates the recognition and measurement guidance for compensated absences. It aligns the recognition and measurement guidance under a unified model and amends certain previously required disclosures. The requirements of this Statement are effective for reporting periods beginning after December 15, 2023.

Management is currently evaluating the impact these standards will have on the financial statements when adopted.

**NOTE 23—ARPA and ESF Funding:**

**ARPA Funding**

On March 11, 2021, the American Rescue Plan (ARPA) Act of 2021 was passed by the federal government. A primary component of the ARPA was the establishment of the Coronavirus State and Local Fiscal Recovery Fund (CSLFRF). Local governments received funds in two tranches, with 50% provided beginning in May 2021 and the balance delivered approximately 12 months later.

On June 25, 2021, the County received its share of the first half of the CSLFRF funds. The County received an additional allotment in 2022. As a condition of receiving CSLFRF funds, any funds unobligated by December 31, 2024, and unexpended by December 31, 2026, will be returned to the federal government. Unspent funds in the amount of \$4,738,093 from the initial allocation are reported as unearned revenue as of June 30.

**ESF Funding**

The CARES Act also established the Education Stabilization Fund (ESF) and allocated \$30.75 billion to the U.S. Department of Education. The ESF is composed of three primary emergency relief funds: (1) a Governor's Emergency Education Relief (GEER) Fund, (2) an Elementary and Secondary School Emergency Relief (ESSER) Fund, and (3) a Higher Education Emergency Relief (HEER) Fund. The Coronavirus Response and Relief Supplemental Appropriations Act (CRRSA Act) was signed into law on December 27, 2020 and added \$81.9 billion to the ESF. In March 2021, the American Rescue Plan Act (ARP Act), in support of ongoing state and institutional COVID-19 recovery efforts, added more than \$170 billion to the ESF. The School Board received this funding from the Virginia Department of Education on a reimbursement basis.



Notes to Financial Statements  
At June 30, 2022 (Continued)

**NOTE 24—ADOPTION OF ACCOUNTING PRINCIPLES:**

The County implemented provisions of Governmental Accounting Standards Board Statement Nos. 87, *Leases* and 92, *Omnibus 2020* during the fiscal year ended June 30, 2022. Statement No. 87, *Leases* requires recognition of certain lease assets and liabilities for leases that previously were classified as operating leases and recognized as inflows of resources or outflows of resources based on the payment provisions of the contract. Statement No. 92, *Omnibus 2020* addresses a variety of topics, including leases. No restatement of beginning net position was required as a result of this implementation. Using the facts and circumstances that existed at the beginning of the year of implementation, the following balances were recognized as of July 1, 2021 related to the leases:

	<b>Primary Government</b>		<b>Component Unit School Board</b>
	<b>Governmental Activities</b>	<b>Business-type Activities</b>	
Lessee activity:			
Lease assets	\$ 344,115	\$ -	\$ 206,856
Lease liabilities	\$ 344,115	\$ -	\$ 206,856
Lessor activity:			
Lease receivable	\$ 243,580	\$ 316,657	\$ -
Deferred inflows of resources - leases	\$ 243,580	\$ 316,657	\$ -

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**REQUIRED SUPPLEMENTARY INFORMATION**

Note to Required Supplementary Information:

Presented budgets were prepared on the modified accrual basis of accounting which is in accordance with accounting principles generally accepted in the United States of America. The basis of budgeting is the same as generally accepted accounting principles.

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## COUNTY OF FLUVANNA, VIRGINIA

Schedule of Revenues, Expenditures and Changes in Fund Balances -  
 Budget and Actual - General Fund  
 Year Ended June 30, 2022

	General Fund			Variance From Amended Budget Positive (Negative)
	Original Budget	Budget As Amended	Actual	
Revenues:				
General property taxes	\$ 38,628,499	\$ 38,628,499	\$ 38,898,133	\$ 269,634
Other local taxes	4,217,307	4,217,307	4,811,256	593,949
Permits, privilege fees and regulatory licenses	377,201	377,201	421,308	44,107
Fines and forfeitures	55,800	55,800	40,495	(15,305)
Revenue from use of money and property	140,000	140,000	(36,902)	(176,902)
Charges for services	1,002,420	1,002,420	1,177,712	175,292
Miscellaneous	125,577	138,197	108,672	(29,525)
Recovered costs	83,700	99,282	86,412	(12,870)
Intergovernmental:				
Commonwealth	9,147,751	9,976,445	9,406,886	(569,559)
Federal	1,811,294	4,972,863	2,808,168	(2,164,695)
Total revenues	<u>\$ 55,589,549</u>	<u>\$ 59,608,014</u>	<u>\$ 57,722,140</u>	<u>\$ (1,885,874)</u>
Expenditures:				
Current:				
General government administration	\$ 3,036,447	\$ 3,220,466	\$ 2,954,950	\$ 265,516
Judicial administration	1,240,761	1,832,761	1,371,150	461,611
Public safety	9,561,268	10,139,128	9,551,712	587,416
Public works	2,686,841	2,811,709	2,449,103	362,606
Health and welfare	7,181,890	9,851,687	7,128,419	2,723,268
Education	18,665,535	18,665,535	17,348,937	1,316,598
Parks, recreation, and cultural	1,094,623	1,143,382	1,002,001	141,381
Community development	726,410	1,400,707	1,312,087	88,620
Nondepartmental	1,014,453	401,732	43,963	357,769
Debt service:				
Principal retirement	7,916,041	7,916,041	6,239,472	1,676,569
Interest and other fiscal charges	2,692,055	2,692,055	2,691,965	90
Total expenditures	<u>\$ 55,816,324</u>	<u>\$ 60,075,203</u>	<u>\$ 52,093,759</u>	<u>\$ 7,981,444</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ (226,775)</u>	<u>\$ (467,189)</u>	<u>\$ 5,628,381</u>	<u>\$ 6,095,570</u>
Other financing sources (uses):				
Transfers (out)	<u>\$ (1,378,080)</u>	<u>\$ (1,728,876)</u>	<u>\$ (1,988,706)</u>	<u>\$ (259,830)</u>
Total other financing sources (uses)	<u>\$ (1,378,080)</u>	<u>\$ (1,728,876)</u>	<u>\$ (1,988,706)</u>	<u>\$ (259,830)</u>
Changes in fund balances	\$ (1,604,855)	\$ (2,196,065)	\$ 3,639,675	\$ 5,835,740
Fund balances at beginning of year	-	-	28,926,830	28,926,830
Fund balances at end of year	<u>\$ (1,604,855)</u>	<u>\$ (2,196,065)</u>	<u>\$ 32,566,505</u>	<u>\$ 34,762,570</u>

## COUNTY OF FLUVANNA, VIRGINIA

Schedule of Changes in Net Pension Liability (Asset) and Related Ratios - Pension Plans  
Primary Government  
For the Measurement Dates of June 30, 2014 through June 30, 2021

	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
<b>Total pension liability</b>				
Service cost	\$ 751,409	\$ 730,337	\$ 776,673	\$ 739,955
Interest	1,250,832	1,338,612	1,388,974	1,476,546
Differences between expected and actual experience	-	(517,486)	31,303	(724,313)
Changes in assumptions	-	-	-	(70,252)
Benefit payments	(716,133)	(780,346)	(883,686)	(1,008,142)
<b>Net change in total pension liability</b>	<u>\$ 1,286,108</u>	<u>\$ 771,117</u>	<u>\$ 1,313,264</u>	<u>\$ 413,794</u>
<b>Total pension liability - beginning</b>	<u>18,227,099</u>	<u>19,513,207</u>	<u>20,284,324</u>	<u>21,597,588</u>
<b>Total pension liability - ending (a)</b>	<u><u>\$ 19,513,207</u></u>	<u><u>\$ 20,284,324</u></u>	<u><u>\$ 21,597,588</u></u>	<u><u>\$ 22,011,382</u></u>
<b>Plan fiduciary net position</b>				
Contributions - employer	\$ 753,913	\$ 645,140	\$ 636,560	\$ 518,149
Contributions - employee	294,866	304,586	299,883	311,591
Net investment income	2,447,855	836,435	340,419	2,370,791
Benefit payments	(716,133)	(780,346)	(883,686)	(1,008,142)
Administrator charges	(12,807)	(11,109)	(11,717)	(13,584)
Other	129	(179)	(143)	(2,116)
<b>Net change in plan fiduciary net position</b>	<u>\$ 2,767,823</u>	<u>\$ 994,527</u>	<u>\$ 381,316</u>	<u>\$ 2,176,689</u>
<b>Plan fiduciary net position - beginning</b>	<u>15,329,366</u>	<u>18,097,189</u>	<u>19,091,716</u>	<u>19,473,032</u>
<b>Plan fiduciary net position - ending (b)</b>	<u><u>\$ 18,097,189</u></u>	<u><u>\$ 19,091,716</u></u>	<u><u>\$ 19,473,032</u></u>	<u><u>\$ 21,649,721</u></u>
<b>County's net pension liability - ending (a) - (b)</b>	\$ 1,416,018	\$ 1,192,608	\$ 2,124,556	\$ 361,661
<b>Plan fiduciary net position as a percentage of the total pension liability</b>	92.74%	94.12%	90.16%	98.36%
<b>Covered payroll</b>	\$ 5,879,750	\$ 6,175,095	\$ 6,116,923	\$ 6,538,898
<b>County's net pension liability as a percentage of covered payroll</b>	24.08%	19.31%	34.73%	5.53%

Schedule is intended to show information for 10 years. Information prior to the 2014 valuation is not available. However, additional years will be included as they become available.

## COUNTY OF FLUVANNA, VIRGINIA

Schedule of Changes in Net Pension Liability (Asset) and Related Ratios - Pension Plans  
 Primary Government  
 For the Measurement Dates of June 30, 2014 through June 30, 2021

	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>
<b>Total pension liability</b>				
Service cost	\$ 774,664	\$ 789,985	\$ 875,095	\$ 888,479
Interest	1,502,751	1,601,171	1,702,691	1,786,452
Differences between expected and actual experience	195,740	294,773	(193,687)	140,083
Changes in assumptions	-	741,345	-	927,623
Benefit payments	(1,087,007)	(1,047,317)	(1,104,878)	(1,181,499)
<b>Net change in total pension liability</b>	<u>\$ 1,386,148</u>	<u>\$ 2,379,957</u>	<u>\$ 1,279,221</u>	<u>\$ 2,561,138</u>
<b>Total pension liability - beginning</b>	<u>22,011,382</u>	<u>23,397,530</u>	<u>25,777,487</u>	<u>27,056,708</u>
<b>Total pension liability - ending (a)</b>	<u>\$ 23,397,530</u>	<u>\$ 25,777,487</u>	<u>\$ 27,056,708</u>	<u>\$ 29,617,846</u>
<b>Plan fiduciary net position</b>				
Contributions - employer	\$ 546,067	\$ 559,085	\$ 583,329	\$ 633,079
Contributions - employee	330,070	344,979	362,666	367,291
Net investment income	1,594,955	1,538,655	466,000	6,779,865
Benefit payments	(1,087,007)	(1,047,317)	(1,104,878)	(1,181,499)
Administrator charges	(13,651)	(14,965)	(15,752)	(16,571)
Other	(1,429)	(974)	(557)	642
<b>Net change in plan fiduciary net position</b>	<u>\$ 1,369,005</u>	<u>\$ 1,379,463</u>	<u>\$ 290,808</u>	<u>\$ 6,582,807</u>
<b>Plan fiduciary net position - beginning</b>	<u>21,649,721</u>	<u>23,018,726</u>	<u>24,398,189</u>	<u>24,688,997</u>
<b>Plan fiduciary net position - ending (b)</b>	<u>\$ 23,018,726</u>	<u>\$ 24,398,189</u>	<u>\$ 24,688,997</u>	<u>\$ 31,271,804</u>
<b>County's net pension liability - ending (a) - (b)</b>	\$ 378,804	\$ 1,379,298	\$ 2,367,711	\$ (1,653,958)
<b>Plan fiduciary net position as a percentage of the total pension liability</b>	98.38%	94.65%	91.25%	105.58%
<b>Covered payroll</b>	\$ 6,531,269	\$ 7,364,870	\$ 7,788,143	\$ 7,867,787
<b>County's net pension liability as a percentage of covered payroll</b>	5.80%	18.73%	30.40%	-21.02%



## COUNTY OF FLUVANNA, VIRGINIA

Schedule of Changes in Net Pension Liability(Asset) and Related Ratios - Pension Plans  
Component Unit School Board (nonprofessional)  
For the Measurement Dates of June 30, 2014 through June 30, 2021

	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
<b>Total pension liability</b>				
Service cost	\$ 232,280	\$ 191,346	\$ 205,816	\$ 211,644
Interest	345,212	369,056	389,212	433,369
Differences between expected and actual experience	-	(27,711)	290,694	(318,329)
Changes in assumptions	-	-	-	(67,824)
Benefit payments	(236,272)	(237,449)	(252,043)	(257,790)
<b>Net change in total pension liability</b>	<u>\$ 341,220</u>	<u>\$ 295,242</u>	<u>\$ 633,679</u>	<u>\$ 1,070</u>
<b>Total pension liability - beginning</b>	<u>5,049,733</u>	<u>5,390,953</u>	<u>5,686,195</u>	<u>6,319,874</u>
<b>Total pension liability - ending (a)</b>	<u><u>\$ 5,390,953</u></u>	<u><u>\$ 5,686,195</u></u>	<u><u>\$ 6,319,874</u></u>	<u><u>\$ 6,320,944</u></u>
<b>Plan fiduciary net position</b>				
Contributions - employer	\$ 167,500	\$ 141,552	\$ 149,321	\$ 118,506
Contributions - employee	104,820	106,079	111,415	110,414
Net investment income	760,024	257,575	104,465	728,404
Benefit payments	(236,272)	(237,449)	(252,043)	(257,790)
Administrator charges	(4,020)	(3,467)	(3,586)	(4,161)
Other	40	(54)	(44)	(649)
<b>Net change in plan fiduciary net position</b>	<u>\$ 792,092</u>	<u>\$ 264,236</u>	<u>\$ 109,528</u>	<u>\$ 694,724</u>
<b>Plan fiduciary net position - beginning</b>	<u>4,782,294</u>	<u>5,574,386</u>	<u>5,838,622</u>	<u>5,948,150</u>
<b>Plan fiduciary net position - ending (b)</b>	<u><u>\$ 5,574,386</u></u>	<u><u>\$ 5,838,622</u></u>	<u><u>\$ 5,948,150</u></u>	<u><u>\$ 6,642,874</u></u>
<b>School Division's net pension liability (asset) - ending (a) - (b)</b>	\$ (183,433)	\$ (152,427)	\$ 371,724	\$ (321,930)
<b>Plan fiduciary net position as a percentage of the total pension liability</b>	103.40%	102.68%	94.12%	105.09%
<b>Covered payroll</b>	\$ 2,094,015	\$ 2,152,114	\$ 2,312,495	\$ 2,222,315
<b>School Division's net pension liability (asset) as a percentage of covered payroll</b>	-8.76%	-7.08%	16.07%	-14.49%

Schedule is intended to show information for 10 years. Information prior to the 2014 valuation is not available. However, additional years will be included as they become available.

## COUNTY OF FLUVANNA, VIRGINIA

Schedule of Changes in Net Pension Liability(Asset) and Related Ratios - Pension Plans  
 Component Unit School Board (nonprofessional)  
 For the Measurement Dates of June 30, 2014 through June 30, 2021

	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>
<b>Total pension liability</b>				
Service cost	\$ 195,750	\$ 196,264	\$ 199,058	\$ 184,290
Interest	433,621	439,279	463,580	490,763
Differences between expected and actual experience	(275,526)	58,691	101,325	(15,568)
Changes in assumptions	-	200,113	-	242,277
Benefit payments	(252,705)	(293,326)	(310,511)	(411,986)
<b>Net change in total pension liability</b>	\$ 101,140	\$ 601,021	\$ 453,452	\$ 489,776
<b>Total pension liability - beginning</b>	6,320,944	6,422,084	7,023,105	7,476,557
<b>Total pension liability - ending (a)</b>	<u>\$ 6,422,084</u>	<u>\$ 7,023,105</u>	<u>\$ 7,476,557</u>	<u>\$ 7,966,333</u>
<b>Plan fiduciary net position</b>				
Contributions - employer	\$ 110,969	\$ 58,626	\$ 56,914	\$ 68,453
Contributions - employee	104,890	102,157	103,106	93,402
Net investment income	491,976	471,722	141,724	1,997,427
Benefit payments	(252,705)	(293,326)	(310,511)	(411,986)
Administrator charges	(4,201)	(4,685)	(4,852)	(5,068)
Other	(440)	(296)	(167)	188
<b>Net change in plan fiduciary net position</b>	\$ 450,489	\$ 334,198	\$ (13,786)	\$ 1,742,416
<b>Plan fiduciary net position - beginning</b>	6,642,874	7,093,363	7,427,561	7,413,775
<b>Plan fiduciary net position - ending (b)</b>	<u>\$ 7,093,363</u>	<u>\$ 7,427,561</u>	<u>\$ 7,413,775</u>	<u>\$ 9,156,191</u>
<b>School Division's net pension liability (asset) - ending (a) - (b)</b>	\$ (671,279)	\$ (404,456)	\$ 62,782	\$ (1,189,858)
<b>Plan fiduciary net position as a percentage of the total pension liability</b>	110.45%	105.76%	99.16%	114.94%
<b>Covered payroll</b>	\$ 2,179,000	\$ 2,231,153	\$ 2,247,317	\$ 2,028,982
<b>School Division's net pension liability (asset) as a percentage of covered payroll</b>	-30.81%	-18.13%	2.79%	-58.64%

Schedule of Employer's Share of Net Pension Liability VRS Teacher Retirement Plan - Pension Plans  
For the Measurement Dates of June 30, 2014 through June 30, 2021

	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
Employer's Proportion of the Net Pension Liability (Asset)	0.23700%	0.25892%	0.28335%	0.24403%
Employer's Proportionate Share of the Net Pension Liability (Asset)	\$ 28,804,733	\$ 32,588,917	\$ 35,663,409	\$ 30,715,053
Employer's Covered Payroll	22,170,275	19,224,600	19,922,568	19,412,333
Employer's Proportionate Share of the Net Pension Liability (Asset) as a Percentage of its Covered Payroll	129.93%	169.52%	179.01%	158.22%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	70.88%	70.88%	70.88%	72.92%

Schedule is intended to show information for 10 years. Information prior to the 2014 valuation is not available. However, additional years will be included as they become available.

Schedule of Employer's Share of Net Pension Liability VRS Teacher Retirement Plan - Pension Plans  
For the Measurement Dates of June 30, 2014 through June 30, 2021

	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>
Employer's Proportion of the Net Pension Liability (Asset)	0.25059%	0.24554%	0.24087%	0.23344%
Employer's Proportionate Share of the Net Pension Liability (Asset)	\$ 29,470,129	\$ 32,290,832	\$ 35,030,476	\$ 18,122,333
Employer's Covered Payroll	19,529,406	19,325,395	20,860,019	20,463,218
Employer's Proportionate Share of the Net Pension Liability (Asset) as a Percentage of its Covered Payroll	150.90%	167.09%	167.93%	88.56%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	74.81%	73.51%	71.47%	85.46%

## COUNTY OF FLUVANNA, VIRGINIA

Schedule of Employer Contributions - Pension Plans  
Years Ended June 30, 2013 through June 30, 2022

<u>Date</u>	<u>Contractually Required Contribution (1)*</u>	<u>Contributions in Relation to Contractually Required Contribution (2)*</u>	<u>Contribution Deficiency (Excess) (3)</u>	<u>Employer's Covered Payroll (4)</u>	<u>Contributions as a % of Covered Payroll (5)</u>
<b>Primary Government</b>					
2022	\$ 697,023	\$ 697,023	\$ -	\$ 8,621,884	8.08%
2021	633,079	633,079	-	7,867,787	8.05%
2020	633,955	633,955	-	7,788,143	8.14%
2019	562,352	562,352	-	7,364,870	7.64%
2018	545,361	545,361	-	6,531,269	8.35%
2017	545,998	545,998	-	6,538,898	8.35%
2016	647,170	647,170	-	6,116,923	10.58%
2015	653,325	653,325	-	6,175,095	10.58%
2014	755,548	755,548	-	5,879,750	12.85%
2013	718,465	718,465	-	5,591,165	12.85%
<b>Component Unit School Board (nonprofessional)</b>					
2022	\$ 74,276	\$ 74,276	\$ -	\$ 2,218,315	3.35%
2021	68,738	68,738	-	2,028,982	3.39%
2020	71,015	71,015	-	2,247,317	3.16%
2019	60,409	60,409	-	2,231,153	2.71%
2018	117,666	117,666	-	2,179,000	5.40%
2017	120,005	120,005	-	2,222,315	5.40%
2016	153,781	153,781	-	2,312,495	6.65%
2015	143,116	143,116	-	2,152,114	6.65%
2014	167,312	167,312	-	2,094,015	7.99%
2013	169,325	169,325	-	2,119,206	7.99%
<b>Component Unit School Board (professional)</b>					
2022	\$ 3,350,988	\$ 3,350,988	\$ -	\$ 21,130,142	15.86%
2021	3,259,369	3,259,369	-	20,463,218	15.93%
2020	3,270,851	3,270,851	-	20,860,019	15.68%
2019	3,030,222	3,030,222	-	19,325,395	15.68%
2018	3,187,199	3,187,199	-	19,529,406	16.32%
2017	2,845,848	2,845,848	-	19,412,333	14.66%
2016	2,801,113	2,801,113	-	19,922,568	14.06%
2015	2,787,567	2,787,567	-	19,224,600	14.50%

\*Excludes contributions (mandatory and match on voluntary) to the defined contribution portion of the Hybrid plan.

The School Board Professional Schedule is intended to show information for 10 years. Information prior to 2015 is not available. However, additional years will be included as they become available.

## COUNTY OF FLUVANNA, VIRGINIA

Notes to Required Supplementary Information - Pension  
Year Ended June 30, 2022

**Changes of benefit terms** – There have been no actuarially material changes to the System benefit provisions since the prior actuarial valuation.

**Changes of assumptions** – The actuarial assumptions used in the June 30, 2020 valuation were based on the results of an actuarial experience study for the period from July 1, 2016 through June 30, 2020, except the change in the discount rate, which was based on a VRS Board action effective as of July 1, 2019. Changes to the actuarial assumptions as a result of the experience study and VRS Board action are as follows:

All Others (Non 10 Largest) – Non-Hazardous Duty:

Mortality Rates (pre-retirement, post-retirement healthy, and disabled)	Update to Pub-2010 public sector mortality tables. For future mortality improvements, replace load with a modified Mortality Improvement Scale MP-2020
Retirement Rates	Adjusted rates to better fit experience for Plan 1; set separate rates based on experience for Plan 2/Hybrid; changed final retirement age
Withdrawal Rates	Adjusted rates to better fit experience at each age and service decrement through 9 years of service
Disability Rates	No change
Salary Scale	No change
Line of Duty Disability	No change
Discount Rate	No change

All Others (Non 10 Largest) – Hazardous Duty:

Mortality Rates (pre-retirement, post-retirement healthy, and disabled)	Update to Pub-2010 public sector mortality tables. Increased disability life expectancy. For future mortality improvements, replace load with a modified Mortality Improvement Scale MP-2020
Retirement Rates	Adjusted rates to better fit experience and changed final retirement age from 65 to 70
Withdrawal Rates	Decreased rates and changed from rates based on age and service to rates based on service only to better fit experience and to be more consistent with Locals Largest 10 Hazardous Duty
Disability Rates	No change
Salary Scale	No change
Line of Duty Disability	No change
Discount Rate	No change

Component Unit School Board - Professional Employees

Mortality Rates (pre-retirement, post-retirement healthy, and disabled)	Update to Pub-2010 public sector mortality tables. For future mortality improvements, replace load with a modified Mortality Improvement Scale MP-2020
Retirement Rates	Adjusted rates to better fit experience for Plan 1; set separate rates based on experience for Plan 2/Hybrid; changed final retirement age from 75 to 80 for all
Withdrawal Rates	Adjusted rates to better fit experience at each age and service decrement through 9 years of service
Disability Rates	No change
Salary Scale	No change

Schedule of Changes in Net OPEB Liability (Asset) and Related Ratios  
Primary Government  
For the Measurement Dates of June 30, 2017 through June 30, 2022

	2017	2018	2019	2020	2021	2022
<b>Total OPEB liability</b>						
Service cost	\$ 27,658	\$ 19,880	\$ 22,815	\$ 24,631	\$ 28,422	\$ 22,008
Interest	23,025	18,235	19,953	15,934	17,051	19,251
Economic/Demographic gains and losses	-	-	-	(61,336)	-	(10,340)
Changes in assumptions	-	30,356	12,098	(12,399)	-	(3,474)
Differences between expected and actual experience	-	(80,448)	-	-	-	-
Benefit payments	(16,890)	(45,364)	(48,382)	(21,687)	(7,614)	(2,737)
<b>Net change in total OPEB liability</b>	\$ 33,793	\$ (57,341)	\$ 6,484	\$ (54,857)	\$ 37,859	\$ 24,708
<b>Total OPEB liability - beginning</b>	309,565	343,358	286,017	292,501	237,644	275,503
<b>Total OPEB liability - ending (a)</b>	\$ 343,358	\$ 286,017	\$ 292,501	\$ 237,644	\$ 275,503	\$ 300,211
<b>Plan fiduciary net position</b>						
Contributions - employer	\$ 16,890	\$ 45,364	\$ 48,382	\$ 21,687	\$ 7,614	\$ 2,737
Net investment income	42,345	35,491	18,652	12,956	131,116	(52,271)
Administrative expenses	(494)	(515)	(540)	(570)	(593)	(708)
Benefit payments	(16,890)	(45,364)	(48,382)	(21,687)	(7,614)	(2,737)
<b>Net change in plan fiduciary net position</b>	\$ 41,851	\$ 34,976	\$ 18,112	\$ 12,386	\$ 130,523	\$ (52,979)
<b>Plan fiduciary net position - beginning</b>	328,925	370,776	405,752	423,864	436,250	566,773
<b>Plan fiduciary net position - ending (b)</b>	\$ 370,776	\$ 405,752	\$ 423,864	\$ 436,250	\$ 566,773	\$ 513,794
<b>County's net OPEB liability (asset) - ending (a) - (b)</b>	\$ (27,418)	\$ (119,735)	\$ (131,363)	\$ (198,606)	\$ (291,270)	\$ (213,583)
<b>Plan fiduciary net position as a percentage of the total OPEB liability</b>	107.99%	141.86%	144.91%	183.57%	205.72%	171.14%
<b>Covered payroll</b>	\$ 5,960,400	\$ 6,132,946	\$ 6,132,946	\$ 7,217,890	\$ 7,217,890	\$ 7,571,221
<b>County's net OPEB liability (asset) as a percentage of covered payroll</b>	-0.46%	-1.95%	-2.14%	-2.75%	-4.04%	-2.82%

Schedule is intended to show information for 10 years. Additional years will be included as they become available.



Schedule of Changes in Net OPEB Liability (Asset) and Related Ratios  
Component Unit School Board  
For the Measurement Dates of June 30, 2017 through June 30, 2022

	2017	2018	2019	2020	2021	2022
<b>Total OPEB liability</b>						
Service cost	\$ 59,314	\$ 58,813	\$ 55,308	\$ 49,976	\$ 60,216	\$ 48,735
Interest	88,303	81,623	75,870	71,547	85,747	89,411
Economic/Demographic gains and losses	-	-	-	(61,742)	-	(3,727)
Changes in assumptions	-	(130,276)	40,463	172,391	-	272,568
Differences between expected and actual experience	-	(151,728)	-	-	-	-
Benefit payments	(93,570)	(88,009)	(89,686)	(85,574)	(85,772)	(70,213)
<b>Net change in total OPEB liability</b>	<b>\$ 54,047</b>	<b>\$ (229,577)</b>	<b>\$ 81,955</b>	<b>\$ 146,598</b>	<b>\$ 60,191</b>	<b>\$ 336,774</b>
<b>Total OPEB liability - beginning</b>	<b>1,248,161</b>	<b>1,302,208</b>	<b>1,072,631</b>	<b>1,154,586</b>	<b>1,301,184</b>	<b>1,361,375</b>
<b>Total OPEB liability - ending (a)</b>	<b>\$ 1,302,208</b>	<b>\$ 1,072,631</b>	<b>\$ 1,154,586</b>	<b>\$ 1,301,184</b>	<b>\$ 1,361,375</b>	<b>\$ 1,698,149</b>
<b>Plan fiduciary net position</b>						
Contributions - employer	\$ 93,570	\$ 88,009	\$ 89,686	\$ 85,574	\$ 85,772	\$ 70,213
Net investment income	170,771	143,127	75,216	52,248	528,751	(210,800)
Administrative expenses	(1,985)	(2,079)	(2,179)	(2,301)	(2,394)	(2,854)
Benefit payments	(93,570)	(88,009)	(89,686)	(85,574)	(85,772)	(70,213)
<b>Net change in plan fiduciary net position</b>	<b>\$ 168,786</b>	<b>\$ 141,048</b>	<b>\$ 73,037</b>	<b>\$ 49,947</b>	<b>\$ 526,357</b>	<b>\$ (213,654)</b>
<b>Plan fiduciary net position - beginning</b>	<b>1,326,460</b>	<b>1,495,246</b>	<b>1,636,294</b>	<b>1,709,331</b>	<b>1,759,278</b>	<b>2,285,635</b>
<b>Plan fiduciary net position - ending (b)</b>	<b>\$ 1,495,246</b>	<b>\$ 1,636,294</b>	<b>\$ 1,709,331</b>	<b>\$ 1,759,278</b>	<b>\$ 2,285,635</b>	<b>\$ 2,071,981</b>
<b>School Board's net OPEB liability (asset) - ending (a) - (b)</b>	<b>\$ (193,038)</b>	<b>\$ (563,663)</b>	<b>\$ (554,745)</b>	<b>\$ (458,094)</b>	<b>\$ (924,260)</b>	<b>\$ (373,832)</b>
<b>Plan fiduciary net position as a percentage of the total OPEB liability</b>	114.82%	152.55%	148.05%	135.21%	167.89%	122.01%
<b>Covered payroll</b>	\$ 20,150,500	\$ 21,708,114	\$ 21,708,114	\$ 20,828,431	\$ 20,828,431	\$ 22,437,941
<b>School Board's net OPEB liability (asset) as a percentage of covered payroll</b>	-0.96%	-2.60%	-2.56%	-2.20%	-4.44%	-1.67%

Schedule is intended to show information for 10 years. Additional years will be included as they become available.

Schedule of Employer Contributions - OPEB Plans  
 Primary Government and Component Unit School Board  
 Years Ended June 30, 2013 through June 30, 2022

<b>Date</b>	<b>Actuarially Determined Contribution (ADC) (1)</b>	<b>Contributions in Relation to ADC (2)</b>	<b>Contribution Deficiency (Excess) (3)</b>	<b>Covered Payroll (4)</b>	<b>Contributions as a % of Covered Payroll (5)</b>
2022	\$ 57,730	\$ 72,950	\$ (15,220)	\$ 30,009,162	0.24%
2021	52,723	93,386	(40,663)	28,046,321	0.33%
2020	48,067	107,261	(59,194)	28,046,321	0.38%
2019	48,551	138,068	(89,517)	27,841,060	0.50%
2018	44,050	133,373	(89,323)	27,841,060	0.48%
2017	80,000	110,460	(30,460)	26,110,900	0.42%
2016	74,200	100,000	(25,800)	26,110,900	0.38%
2015	136,100	124,400	11,700	27,419,800	0.45%
2014	136,100	102,300	33,800	27,419,800	0.37%
2013	141,700	183,600	(41,900)	25,782,200	0.71%

COUNTY OF FLUVANNA, VIRGINIA

Schedule of Investment Returns  
Primary Government and Component Unit School Board  
Last Ten Fiscal Years

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	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>
Annual money-weighted rate of return, net of investment expense	-9.23%	30.08%	3.06%	4.60%	9.58%	12.89%

This schedule is intended to show information for 10 years. Since 2017 is the first year for this presentation, only six years are available. Additional years will be included as they become available.

Notes to Required Supplementary Information - County and School Board OPEB  
 Year Ended June 30, 2022

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Valuation Date: 7/1/2021  
 Measurement Date: 6/30/2022

Actuarially determined contribution rates are calculated as of July 1, 2021, prior to the fiscal year in which they are reported, and have been projected to June 30, 2022 on a "no gain/no loss" basis.

*Methods and assumptions used to determine contribution rates:*

Actuarial Cost Method	Projected Unit Credit
Amortization Method/Period	Level Percentage of Payroll, Closed, 24 Years Remaining as of July 1, 2021, Amortization growth rate of 3.00%
Asset Valuation Method	Market value
Inflation	2.50%
Medical Trend Rate	The medical trend rate assumption starts at 5.30% in 2022 and gradually declines to 4.0% by the year 2074.
Salary Increases	No change
Investment Rate of Return	6.50%
Retirement Age	The average age at retirement is 62
Mortality Rates	The mortality rates for active and healthy retirees was calculated using the RP-2014 using scale BB to 2022. The mortality rates for disabled retirees and calculated using the RP-2014 Disabled Mortality Rates with scale BB to 2022.

## COUNTY OF FLUVANNA, VIRGINIA

## Schedule of Changes in Net OPEB Liability and Related Ratios

County

Health Insurance Credit (HIC) Plan

For the Measurement Dates of June 30, 2017 through June 30, 2021

	2017	2018	2019	2020	2021
<b>Total HIC OPEB Liability</b>					
Service cost	\$ 3,136	\$ 2,414	\$ 2,190	\$ 3,255	\$ 3,509
Interest	7,882	8,104	9,098	8,997	8,982
Changes of benefit terms	-	-	-	-	-
Differences between expected and actual experience	-	10,150	(3,484)	(3,999)	(12,778)
Changes in assumptions	(2,836)	-	2,827	-	2,420
Benefit payments	(3,205)	(6,797)	(6,146)	(8,485)	(8,448)
<b>Net change in total HIC OPEB liability</b>	\$ 4,977	\$ 13,871	\$ 4,485	\$ (232)	\$ (6,315)
<b>Total HIC OPEB Liability - beginning</b>	114,195	119,172	133,043	137,528	137,296
<b>Total HIC OPEB Liability - ending (a)</b>	\$ 119,172	\$ 133,043	\$ 137,528	\$ 137,296	\$ 130,981
<b>Plan fiduciary net position</b>					
Contributions - employer	\$ 4,699	\$ 4,823	\$ 5,048	\$ 5,356	\$ 5,442
Net investment income	10,003	6,879	6,500	2,130	27,439
Benefit payments	(3,205)	(6,797)	(6,146)	(8,485)	(8,448)
Administrator charges	(164)	(161)	(142)	(202)	(318)
Other	501	(501)	(8)	(1)	-
<b>Net change in plan fiduciary net position</b>	\$ 11,834	\$ 4,243	\$ 5,252	\$ (1,202)	\$ 24,115
<b>Plan fiduciary net position - beginning</b>	85,702	97,536	101,779	107,031	105,829
<b>Plan fiduciary net position - ending (b)</b>	\$ 97,536	\$ 101,779	\$ 107,031	\$ 105,829	\$ 129,944
<b>County's net HIC OPEB liability - ending (a) - (b)</b>	\$ 21,636	\$ 31,264	\$ 30,497	\$ 31,467	\$ 1,037
<b>Plan fiduciary net position as a percentage of the total HIC OPEB liability</b>	81.84%	76.50%	77.82%	77.08%	99.21%
<b>Covered payroll</b>	\$ 2,135,804	\$ 2,192,316	\$ 2,294,629	\$ 2,433,962	\$ 2,473,655
<b>County's net HIC OPEB liability as a percentage of covered payroll</b>	1.01%	1.43%	1.33%	1.29%	0.04%

Schedule is intended to show information for 10 years. Information prior to the 2017 valuation is not available. However, additional years will be included as they become available.

Schedule of Changes in Net OPEB Liability and Related Ratios  
 Component Unit School Board (nonprofessional)  
 Health Insurance Credit (HIC) Plan  
 For the Measurement Dates of June 30, 2020 through June 30, 2021

	<u>2020</u>	<u>2021</u>
<b>Total HIC OPEB Liability</b>		
Service cost	\$ -	\$ 2,906
Interest	-	9,138
Changes of benefit terms	135,375	
Differences between expected and actual experience	-	-
Changes in assumptions	-	1,650
Benefit payments	-	-
<b>Net change in total HIC OPEB liability</b>	<u>\$ 135,375</u>	<u>\$ 13,694</u>
<b>Total HIC OPEB Liability - beginning</b>	-	135,375
<b>Total HIC OPEB Liability - ending (a)</b>	<u><u>\$ 135,375</u></u>	<u><u>\$ 149,069</u></u>
<b>Plan fiduciary net position</b>		
Contributions - employer	\$ -	\$ 11,159
Net investment income	-	1,532
Benefit payments	-	-
Administrator charges	-	(50)
Other	-	-
<b>Net change in plan fiduciary net position</b>	<u>\$ -</u>	<u>\$ 12,641</u>
<b>Plan fiduciary net position - beginning</b>	-	-
<b>Plan fiduciary net position - ending (b)</b>	<u><u>\$ -</u></u>	<u><u>\$ 12,641</u></u>
<b>County's net HIC OPEB liability - ending (a) - (b)</b>	\$ 135,375	\$ 136,428
<b>Plan fiduciary net position as a percentage of the total HIC OPEB liability</b>	0.00%	8.48%
<b>Covered payroll</b>	\$ 2,247,317	\$ 2,028,982
<b>County's net HIC OPEB liability as a percentage of covered payroll</b>	6.02%	6.72%

Schedule is intended to show information for 10 years. Information prior to the 2020 valuation is not available. However, additional years will be included as they become available.

Schedule of Employer Contributions  
 County and Component Unit School Board (nonprofessional)  
 Health Insurance Credit (HIC) Plan  
 Years Ended June 30, 2017 through June 30, 2022

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<u>Date</u>	<u>Contractually Required Contribution (1)</u>	<u>Contributions in Relation to Contractually Required Contribution (2)</u>	<u>Contribution Deficiency (Excess) (3)</u>	<u>Employer's Covered Payroll (4)</u>	<u>Contributions as a % of Covered Payroll (5)</u>
<b>County:</b>					
2022	\$ 5,475	\$ 5,475	\$ -	\$ 2,488,527	0.22%
2021	5,442	5,442	-	2,473,655	0.22%
2020	5,355	5,355	-	2,433,962	0.22%
2019	5,048	5,048	-	2,294,629	0.22%
2018	4,823	4,823	-	2,192,316	0.22%
2017	4,699	4,699	-	2,135,804	0.22%
<b>Component Unit School Board (nonprofessional):</b>					
2022	\$ 12,201	\$ 12,201	\$ -	\$ 2,218,315	0.55%
2021	11,159	11,159	-	2,028,982	0.55%

Schedule is intended to show information for 10 years. Information prior to the 2017 for the County, and 2021 for the Component Unit School Board (nonprofessional) is not available. However, additional years will be included as they become available.



## COUNTY OF FLUVANNA, VIRGINIA

Notes to Required Supplementary Information  
 County and Component Unit School Board (nonprofessional)  
 Health Insurance Credit (HIC) Plan  
 Year Ended June 30, 2022

**Changes of benefit terms** – There have been no actuarially material changes to the System benefit provisions since the prior actuarial valuation.

**Changes of assumptions** – The actuarial assumptions used in the June 30, 2020, valuation were based on the results of an actuarial experience study for the period from July 1, 2016 through June 30, 2020, except the change in the discount rate, which was based on VRS Board action effective as of July 1, 2019. Changes to the actuarial assumptions as a result of the experience study and VRS Board action are as follows:

**Non-Largest Ten Locality Employers - General Employees**

Mortality Rates (pre-retirement, post-retirement healthy, and disabled)	Update to Pub-2010 public sector mortality tables. For future mortality improvements, replace load with a modified Mortality Improvement Scale MP-2020
Retirement Rates	Adjusted rates to better fit experience for Plan 1; set separate rates based on experience for Plan 2/Hybrid; changed final retirement age from 75 to 80 for all
Withdrawal Rates	Adjusted rates to better fit experience at each age and service decrement through 9 years of service
Disability Rates	No change
Salary Scale	No change
Line of Duty Disability	No change
Discount rate	No change

**Non-Largest Ten Locality Employers - Hazardous Duty Employees**

Mortality Rates (pre-retirement, post-retirement healthy, and disabled)	Update to Pub-2010 public sector mortality tables. Increased disability life expectancy. For future mortality improvements, replace load with a modified Mortality Improvement Scale MP-2020
Retirement Rates	Adjusted rates to better fit experience and changed final retirement age from 65 to 70
Withdrawal Rates	Decreased rates and changed from rates based on age and service to rates based on service only to better fit experience and to be more consistent with Locals Top 10 Hazardous Duty
Disability Rates	No change
Salary Scale	No change
Line of Duty Disability	No change
Discount rate	No change

## COUNTY OF FLUVANNA, VIRGINIA

Schedule of School Board's Share of Net OPEB Liability  
 Teacher Health Insurance Credit (HIC) Plan  
 For the Measurement Dates of June 30, 2017 through June 30, 2021

<b>Date</b>	<b>Employer's Proportion of the Net HIC OPEB Liability (Asset)</b>	<b>Employer's Proportionate Share of the Net HIC OPEB Liability (Asset)</b>	<b>Employer's Covered Payroll</b>	<b>Employer's Proportionate Share of the Net HIC OPEB Liability (Asset) as a Percentage of Covered Payroll (3)/(4)</b>	<b>Plan Fiduciary Net Position as a Percentage of Total HIC OPEB Liability (6)</b>
<b>(1)</b>	<b>(2)</b>	<b>(3)</b>	<b>(4)</b>	<b>(5)</b>	<b>(6)</b>
2021	0.2314%	\$ 2,969,910	\$ 20,463,218	14.51%	13.15%
2020	0.2381%	3,106,297	20,875,186	14.88%	9.95%
2019	0.2432%	3,183,920	20,400,120	15.61%	8.97%
2018	0.2486%	3,157,320	19,901,142	15.87%	8.08%
2017	0.2481%	3,148,190	19,412,333	16.22%	7.04%

Schedule is intended to show information for 10 years. Information prior to the 2017 valuation is not available. However, additional years will be included as they become available.

Schedule of Employer Contributions  
 Teacher Health Insurance Credit (HIC) Plan  
 Years Ended June 30, 2017 through June 30, 2022

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<b>Date</b>	<b>Contractually Required Contribution (1)</b>	<b>Contributions in Relation to Contractually Required Contribution (2)</b>	<b>Contribution Deficiency (Excess) (3)</b>	<b>Employer's Covered Payroll (4)</b>	<b>Contributions as a % of Covered Payroll (5)</b>
2022	\$ 255,675	\$ 255,675	\$ -	\$ 21,130,142	1.21%
2021	247,605	247,605	-	20,463,218	1.21%
2020	250,502	250,502	-	20,875,186	1.20%
2019	244,801	244,801	-	20,400,120	1.20%
2018	244,784	244,784	-	19,901,142	1.23%
2017	216,961	216,961	-	19,412,333	1.12%

Schedule is intended to show information for 10 years. Information prior to the 2017 valuation is not available. However, additional years will be included as they become available.

Notes to Required Supplementary Information  
 Teacher Health Insurance Credit (HIC) Plan  
 Year Ended June 30, 2022

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**Changes of benefit terms** – There have been no actuarially material changes to the System benefit provisions since the prior actuarial valuation.

**Changes of assumptions** – The actuarial assumptions used in the June 30, 2020 valuation were based on the results of an actuarial experience study for the period from July 1, 2016 through June 30, 2020, except the change in the discount rate, which was based on VRS Board action effective as of July 1, 2019. Changes to the actuarial assumptions as a result of the experience study and VRS Board action are as follows:

Mortality Rates (pre-retirement, post-retirement healthy, and disabled)	Update to Pub-2010 public sector mortality tables. For future mortality improvements, replace load with a modified Mortality Improvement Scale MP-2020
Retirement Rates	Adjusted rates to better fit experience for Plan 1; set separate rates based on experience for Plan 2/Hybrid; changed final retirement age from 75 to 80 for all
Withdrawal Rates	Adjusted rates to better fit experience at each age and service decrement through 9 years of service
Disability Rates	No change
Salary Scale	No change
Discount rate	No change

Schedule of County and School Board's Share of Net OPEB Liability  
Group Life Insurance (GLI Plan)  
For the Measurement Dates of June 30, 2017 through June 30, 2021

<b>Date</b> <b>(1)</b>	<b>Employer's Proportion of the Net GLI OPEB Liability (Asset)</b> <b>(2)</b>	<b>Employer's Proportionate Share of the Net GLI OPEB Liability (Asset)</b> <b>(3)</b>	<b>Employer's Covered Payroll</b> <b>(4)</b>	<b>Employer's Proportionate Share of the Net GLI OPEB Liability (Asset) as a Percentage of Covered Payroll (3)/(4)</b> <b>(5)</b>	<b>Plan Fiduciary Net Position as a Percentage of Total GLI OPEB Liability</b> <b>(6)</b>
<b>Primary Government</b>					
2021	0.03810% \$	443,704 \$	7,867,787	5.64%	67.45%
2020	0.03780%	631,487	7,788,077	8.11%	52.64%
2019	0.03757%	611,364	7,364,995	8.30%	52.00%
2018	0.03658%	556,000	6,943,704	8.01%	51.22%
2017	0.03554%	535,000	6,538,898	8.18%	48.86%
<b>Component Unit School Board (nonprofessional)</b>					
2021	0.00990% \$	115,030 \$	2,039,882	5.64%	67.45%
2020	0.01090%	182,571	2,250,769	8.11%	52.64%
2019	0.01138%	185,183	2,231,153	8.30%	52.00%
2018	0.01206%	183,000	2,296,942	7.97%	51.22%
2017	0.01254%	189,000	2,222,315	8.50%	48.86%
<b>Component Unit School Board (professional)</b>					
2021	0.09927% \$	1,155,555 \$	20,491,951	5.64%	67.45%
2020	0.10151%	1,693,742	20,888,269	8.11%	52.64%
2019	0.10407%	1,693,421	20,400,120	8.30%	52.00%
2018	0.10309%	1,606,050	19,901,142	8.07%	51.22%
2017	0.10646%	1,601,900	19,412,333	8.25%	48.86%

Schedule is intended to show information for 10 years. Information prior to the 2017 valuation is not available. However, additional years will be included as they become available.

Schedule of Employer Contributions  
 Group Life Insurance (GLI Plan)  
 Years Ended June 30, 2017 through June 30, 2022

<b>Date</b>	<b>Contractually Required Contribution (1)</b>	<b>Contributions in Relation to Contractually Required Contribution (2)</b>	<b>Contribution Deficiency (Excess) (3)</b>	<b>Employer's Covered Payroll (4)</b>	<b>Contributions as a % of Covered Payroll (5)</b>
<b>Primary Government</b>					
2022	\$ 46,558	\$ 46,558	\$ -	\$ 8,621,884	0.54%
2021	42,486	42,486	-	7,867,787	0.54%
2020	40,498	40,498	-	7,788,077	0.52%
2019	38,298	38,298	-	7,364,995	0.52%
2018	36,385	36,385	-	6,943,704	0.52%
2017	34,264	34,264	-	6,538,898	0.52%
<b>Component Unit School Board (nonprofessional)</b>					
2022	\$ 11,979	\$ 11,979	\$ -	\$ 2,218,315	0.54%
2021	11,015	11,015	-	2,039,882	0.54%
2020	11,704	11,704	-	2,250,769	0.52%
2019	11,602	11,602	-	2,231,153	0.52%
2018	12,036	12,036	-	2,296,942	0.52%
2017	12,138	12,138	-	2,222,315	0.55%
<b>Component Unit School Board (professional)</b>					
2022	\$ 114,103	\$ 114,103	\$ -	\$ 21,130,218	0.54%
2021	110,656	110,656	-	20,491,951	0.54%
2020	108,619	108,619	-	20,888,269	0.52%
2019	106,081	106,081	-	20,400,120	0.52%
2018	104,282	104,282	-	19,901,142	0.52%
2017	102,421	102,421	-	19,412,333	0.53%

Schedule is intended to show information for 10 years. Information prior to the 2017 is not available. However, additional years will be included as they become available.

Notes to Required Supplementary Information  
 Group Life Insurance (GLI Plan)  
 Year Ended June 30, 2022

**Changes of benefit terms** – There have been no actuarially material changes to the System benefit provisions

**Changes of assumptions** – The actuarial assumptions used in the June 30, 2020 valuation were based on the results of an actuarial experience study for the period from July 1, 2016 through June 30, 2020, except the change in the discount rate, which was based on VRS Board action effective as of July 1, 2019. Changes to the actuarial assumptions as a result of the experience study and VRS Board action are as follows:

**Teachers**

Mortality Rates (pre-retirement, post-retirement healthy, and disabled)	Update to Pub-2010 public sector mortality tables. For future mortality improvements, replace load with a modified Mortality Improvement Scale MP-2020
Retirement Rates	Adjusted rates to better fit experience for Plan 1; set separate rates based on experience for Plan 2/Hybrid; changed final retirement age from 75 to 80 for all
Withdrawal Rates	Adjusted rates to better fit experience at each age and service decrement through 9 years of service
Disability Rates	No change
Salary Scale	No change
Discount rate	No change

**Non-Largest Ten Locality Employers - General Employees**

Mortality Rates (pre-retirement, post-retirement healthy, and disabled)	Update to Pub-2010 public sector mortality tables. For future mortality improvements, replace load with a modified Mortality Improvement Scale MP-2020
Retirement Rates	Adjusted rates to better fit experience for Plan 1; set separate rates based on experience for Plan 2/Hybrid; changed final retirement age from 75 to 80 for all
Withdrawal Rates	Adjusted rates to better fit experience at each age and service decrement through 9 years of service
Disability Rates	No change
Salary Scale	No change
Line of Duty Disability	No change
Discount rate	No change

**Non-Largest Ten Locality Employers - Hazardous Duty Employees**

Mortality Rates (pre-retirement, post-retirement healthy, and disabled)	Update to Pub-2010 public sector mortality tables. Increased disability life expectancy. For future mortality improvements, replace load with a modified Mortality Improvement Scale MP-2020
Retirement Rates	Adjusted rates to better fit experience and changed final retirement age from 65 to 70
Withdrawal Rates	Decreased rates and changed from rates based on age and service to rates based on service only to better fit experience and to be more consistent with Locals Top 10 Hazardous Duty
Disability Rates	No change
Salary Scale	No change
Line of Duty Disability	No change
Discount rate	No change



**OTHER SUPPLEMENTARY INFORMATION**

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## **Combining and Individual Fund Statements and Schedules**

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## COUNTY OF FLUVANNA, VIRGINIA

## Capital Projects Fund

## Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual

Year Ended June 30, 2022

	Original Budget	Budget As Amended	Actual	Variance From Amended Budget Positive (Negative)
Revenues:				
Revenue from use of money	\$ 11,921	\$ 11,921	\$ 10,165	\$ (1,756)
Miscellaneous	576,500	576,500	-	(576,500)
Intergovernmental:				
Commonwealth	763,500	863,500	-	(863,500)
Total revenues	<u>\$ 1,351,921</u>	<u>\$ 1,451,921</u>	<u>\$ 10,165</u>	<u>\$ (1,441,756)</u>
Expenditures:				
Capital projects:				
General government administration	\$ 17,672	\$ 17,672	\$ 2,346	\$ 15,326
Public safety	5,395,036	5,873,062	689,411	5,183,651
Public works	1,806,200	18,624,478	223,192	18,401,286
Health and welfare	11,475	35,295	-	35,295
Education	5,217,713	4,461,077	451,256	4,009,821
Parks, recreation, and cultural	160,070	895,070	-	895,070
Community development	20,870	20,870	14,790	6,080
Total expenditures	<u>\$ 12,629,036</u>	<u>\$ 29,927,524</u>	<u>\$ 1,380,995</u>	<u>\$ 28,511,234</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ (11,277,115)</u>	<u>\$ (28,475,603)</u>	<u>\$ (1,370,830)</u>	<u>\$ 27,069,478</u>
Other financing sources (uses):				
Transfers in	\$ 2,909,452	\$ 3,319,998	\$ 720,376	\$ (2,599,622)
Proceeds from issuance of bonds	3,623,980	26,729,660	8,501,501	(18,228,159)
Bond premium	-	-	494,953	494,953
Total other financing sources (uses)	<u>\$ 6,533,432</u>	<u>\$ 30,049,658</u>	<u>\$ 9,716,830</u>	<u>\$ (20,332,828)</u>
Changes in fund balances	\$ (4,743,683)	\$ 1,574,055	\$ 8,346,000	\$ 6,736,650
Fund balance at beginning of the year	<u>4,743,683</u>	<u>(1,574,055)</u>	<u>515,536</u>	<u>2,089,591</u>
Fund balance at end of the year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 8,861,536</u>	<u>\$ 8,826,241</u>

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**Discretely Presented Component Unit-School Board**



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## COUNTY OF FLUVANNA, VIRGINIA

## Exhibit 33

Combining Balance Sheet - Discretely Presented Component Unit - School Board  
At June 30, 2022

	<u>School Operating Fund</u>	<u>School Cafeteria Fund</u>	<u>School Activities Fund</u>	<u>Total</u>
<b>ASSETS</b>				
Cash and cash equivalents	\$ 1,258,539	\$ 1,087,706	\$ 467,113	\$ 2,813,358
Accounts receivable	7,507	-	-	7,507
Due from other governmental units	1,874,816	-	-	1,874,816
Total assets	<u>\$ 3,140,862</u>	<u>\$ 1,087,706</u>	<u>\$ 467,113</u>	<u>\$ 4,695,681</u>
<b>LIABILITIES</b>				
Accrued liabilities	<u>\$ 3,140,862</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 3,140,862</u>
Total liabilities	<u>\$ 3,140,862</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 3,140,862</u>
<b>FUND BALANCES</b>				
Reserved for:				
Assigned	<u>\$ -</u>	<u>\$ 1,087,706</u>	<u>\$ 467,113</u>	<u>\$ 1,554,819</u>
Total fund balances	<u>\$ -</u>	<u>\$ 1,087,706</u>	<u>\$ 467,113</u>	<u>\$ 1,554,819</u>
Total liabilities and fund balances	<u>\$ 3,140,862</u>	<u>\$ 1,087,706</u>	<u>\$ 467,113</u>	

Detailed explanation of adjustments from fund statements to government-wide statement of net position:

When capital assets (land, buildings, equipment) that are to be used in governmental activities are purchased or constructed, the costs of those assets are reported as expenditures in governmental funds. However, the statement of net position includes those capital assets among the assets of the School Board as a whole.

30,283,059

Items related to measurement of net pension and OPEB liability/asset not available to pay for current-period expenditures

Deferred inflows related to pensions	(15,475,909)
Deferred inflows related to OPEB	(982,288)

Deferred outflows related to pensions	6,813,291
Deferred outflows related to OPEB	1,097,077

Net Pension and OPEB Assets	1,563,690
-----------------------------	-----------

Long-term liabilities applicable to the School Board's governmental activities are not due and payable in the current period and accordingly are not reported as fund liabilities. All liabilities, both current and long-term, are reported in the statement of net position.

(24,708,077)

Net position of General Government Activities	<u>\$ 145,662</u>
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## COUNTY OF FLUVANNA, VIRGINIA

## Exhibit 34

Combining Statement of Revenues, Expenditures and Changes in Fund Balances -  
 Governmental Funds - Discretely Presented Component Unit - School Board  
 Year Ended June 30, 2022

	<b>School Operating Fund</b>	<b>School Cafeteria Fund</b>	<b>School Activities Fund</b>	<b>Total</b>
Revenues:				
Revenue from use of money and property	\$ 9,157	\$ -	\$ -	\$ 9,157
Charges for services	16,026	-	-	16,026
Miscellaneous	194,575	99,171	571,424	865,170
Recovered costs	16,541	-	-	16,541
Intergovernmental:				
County contribution to School Board	17,341,758	-	-	17,341,758
Commonwealth	23,685,062	38,700	-	23,723,762
Federal	3,476,053	2,170,322	-	5,646,375
Total revenues	<u>\$ 44,739,172</u>	<u>\$ 2,308,193</u>	<u>\$ 571,424</u>	<u>\$ 47,618,789</u>
Expenditures:				
Current:				
Education	<u>\$ 44,739,172</u>	<u>\$ 1,841,846</u>	<u>\$ 469,040</u>	<u>\$ 47,050,058</u>
Total expenditures	<u>\$ 44,739,172</u>	<u>\$ 1,841,846</u>	<u>\$ 469,040</u>	<u>\$ 47,050,058</u>
Changes in fund balances	\$ -	\$ 466,347	\$ 102,384	\$ 568,731
Fund balances at beginning of year	<u>-</u>	<u>621,359</u>	<u>364,729</u>	<u>986,088</u>
Fund balances at end of year	<u><u>\$ -</u></u>	<u><u>\$ 1,087,706</u></u>	<u><u>\$ 467,113</u></u>	<u><u>\$ 1,554,819</u></u>

## COUNTY OF FLUVANNA, VIRGINIA

Reconciliation of Statement of Revenues, Expenditures, and Changes in Fund Balances  
to the Statement of Activities - Discretely Presented Component Unit - School Board  
For the Year Ended June 30, 2022

	<b>Component Unit School Board</b>
Amounts reported for governmental activities in the statement of activities are different because:	
Net change in fund balances - total governmental funds	\$ 568,731
Governmental funds report capital outlays as expenditures. However, in the statement of activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which the depreciation exceeded capital outlays in the current period. The following details support this adjustment.	
Capital outlays	\$ 215,061
Depreciation expense	<u>(2,033,929)</u> (1,818,868)
The net effect of various miscellaneous transactions involving capital assets (i.e. sales, trade-ins, and donations) is to decrease net position	(83,370)
Increase (decrease) in deferred inflows related to the measurement of the net pension liability/asset	(12,281,415)
Increase (decrease) in deferred inflows related to the measurement of the net OPEB liability/asset	(201,888)
The issuance of long-term debt (e.g. bonds, leases) provide current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net position. Also, governmental funds report the effect of premiums, discounts, and similar items. A summary of items supporting this adjustment is as follows:	
Issuance of leases	(9,355)
Some expenses reported in the statement of activities do not require the use of current financial resources and, therefore are not reported as expenditures in governmental funds. This amount reflects the change in compensated absences.	
Change in compensated absences	\$ (129,479)
Change in lease liability	42,450
Change in net pension liability/asset	18,160,783
Change in net OPEB liability/asset	190,634
Change in deferred outflows related to OPEB	233,456
Change in deferred outflows related to pensions	<u>(1,979,582)</u> 16,518,262
Transfer of joint tenancy assets from Primary Government to the Component Unit	<u>1,006,262</u>
Change in net position of governmental activities	<u>\$ 3,698,359</u>

## COUNTY OF FLUVANNA, VIRGINIA

Schedule of Revenues, Expenditures and Changes in Fund Balances -  
 Budget and Actual - Discretely Presented Component Unit - School Board  
 Year Ended June 30, 2022

	School Operating Fund			Variance From Amended Budget Positive (Negative)
	Original Budget	Budget As Amended	Actual	
Revenues:				
Revenue from use of money and property	\$ -	\$ -	\$ 9,157	\$ 9,157
Charges for services	-	-	16,026	16,026
Miscellaneous	450,000	465,000	194,575	(270,425)
Recovered costs	-	-	16,541	16,541
Intergovernmental:				
County contribution to School Board	18,064,800	18,561,807	17,341,758	(1,220,049)
Commonwealth	22,641,257	23,679,121	23,685,062	5,941
Federal	1,254,200	2,435,092	3,476,053	1,040,961
Total revenues	\$ 42,410,257	\$ 45,141,020	\$ 44,739,172	\$ (401,848)
Expenditures:				
Current:				
Instruction	\$ 35,533,553	\$ 37,483,554	\$ 35,097,708	\$ 2,385,846
Administration, attendance, and health	1,738,821	1,754,500	1,668,063	86,437
Pupil transportation	3,011,128	3,080,990	3,011,844	69,146
Operation and maintenance	3,011,128	4,056,914	3,350,217	706,697
School food service costs	-	-	-	-
Technology	1,654,000	1,776,542	1,611,340	165,202
Total expenditures	\$ 44,948,630	\$ 48,152,500	\$ 44,739,172	\$ 3,413,328
Excess (deficiency) of revenues over expenditures	\$ (2,538,373)	\$ (3,011,480)	\$ -	\$ 3,011,480
Net changes in fund balances	\$ (2,538,373)	\$ (3,011,480)	\$ -	\$ 3,011,480
Fund balances at beginning of year	-	-	-	-
Fund balances at end of year	\$ (2,538,373)	\$ (3,011,480)	\$ -	\$ 3,011,480

Exhibit 36

<b>School Cafeteria Fund</b>			
<b>Original Budget</b>	<b>Budget As Amended</b>	<b>Actual</b>	<b>Variance From Amended Budget Positive (Negative)</b>
\$ -	\$ -	\$ -	\$ -
-	-	-	-
1,597,046	1,597,046	99,171	(1,497,875)
-	-	-	-
-	-	-	-
-	-	38,700	38,700
-	-	2,170,322	2,170,322
<u>\$ 1,597,046</u>	<u>\$ 1,597,046</u>	<u>\$ 2,308,193</u>	<u>\$ 711,147</u>
\$ -	\$ -	\$ -	\$ -
-	-	-	-
-	-	-	-
-	-	-	-
1,597,046	1,597,046	1,841,846	(244,800)
-	-	-	-
<u>\$ 1,597,046</u>	<u>\$ 1,597,046</u>	<u>\$ 1,841,846</u>	<u>\$ (244,800)</u>
<u>\$ -</u>	<u>\$ -</u>	<u>\$ 466,347</u>	<u>\$ 466,347</u>
\$ -	\$ -	\$ 466,347	\$ 466,347
-	-	621,359	621,359
<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,087,706</u>	<u>\$ 1,087,706</u>

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## **Discretely Presented Component Unit-EDA**

Discretely Presented Component Unit - Fluvanna County EDA  
 Statement of Net Position  
 At June 30, 2022

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**Assets**

Current assets:		
Cash and cash equivalents	\$	<u>61,924</u>
Total assets	\$	<u><u>61,924</u></u>

**Net Position**

Unrestricted	\$	<u>61,924</u>
Total net position	\$	<u><u>61,924</u></u>

## COUNTY OF FLUVANNA, VIRGINIA

## Exhibit 38

Discretely Presented Component Unit - Fluvanna County EDA  
Statement of Revenues, Expenses, and Changes in Net Position  
Year Ended June 30, 2022

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<b>Operating revenues</b>	
Charges for services	\$ 1,750
<b>Operating expenses</b>	
Other operating expenses	\$ <u>12,715</u>
Operating income (loss)	\$ <u>(10,965)</u>
<b>Nonoperating revenues</b>	
Investment income	\$ 19
Contribution from Fluvanna County	<u>903,177</u>
Total nonoperating revenues	\$ <u>903,196</u>
<b>Nonoperating expenses</b>	
Other nonoperating expenses	\$ <u>901,967</u>
Change in net position	\$ (9,736)
<b>Net position, beginning of year</b>	<u>71,660</u>
<b>Net position, end of year</b>	\$ <u><u>61,924</u></u>

## COUNTY OF FLUVANNA, VIRGINIA

## Exhibit 39

Discretely Presented Component Unit - Fluvanna County EDA  
Statement of Cash Flows  
Year Ended June 30, 2022

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<b>Cash flows from operating activities</b>	
Receipts from customers	\$ 1,750
Payments to suppliers	<u>(12,715)</u>
Net cash provided by (used for) operating activities	<u>\$ (10,965)</u>
<b>Cash flows from noncapital financing activities</b>	
Contribution from Fluvanna County	\$ 903,177
Other contributions	<u>(901,967)</u>
Net cash provided by (used for) financing activities	<u>\$ 1,210</u>
<b>Cash flows from investing activities</b>	
Investment earnings	<u>\$ 19</u>
Net increase (decrease) in cash and cash equivalents	\$ (9,736)
<b>Cash and cash equivalents, beginning of year</b>	<u>71,660</u>
<b>Cash and cash equivalents, end of year</b>	<u><u>\$ 61,924</u></u>
<b>Reconciliation of operating income (loss) to net cash provided by (used for) operating activities:</b>	
Operating income (loss)	\$ <u>(10,965)</u>
Net cash provided by (used for) by operating activities	<u><u>\$ (10,965)</u></u>

## Supporting Schedules

## COUNTY OF FLUVANNA, VIRGINIA

## Schedule 1

Page 1 of 3

Governmental Funds

Schedule of Revenues -- Budget and Actual

Year Ended June 30, 2022

Fund, Major and Minor Revenue Source	Original Budget	Budget As Amended	Actual	Variance From Amended Budget Positive (Negative)
Primary Government:				
General Fund:				
Revenue from local sources:				
General property taxes:				
Real property taxes	\$ 25,136,334	\$ 25,136,334	\$ 25,330,021	\$ 193,687
Real and personal public service corporation taxes	4,206,565	4,206,565	4,518,233	311,668
Personal property taxes	8,700,620	8,700,620	8,599,090	(101,530)
Mobile home taxes	17,155	17,155	13,734	(3,421)
Machinery and tools taxes	47,825	47,825	32,261	(15,564)
Penalties	350,000	350,000	227,151	(122,849)
Interest	170,000	170,000	177,643	7,643
Total general property taxes	\$ 38,628,499	\$ 38,628,499	\$ 38,898,133	\$ 269,634
Other local taxes:				
Local sales and use taxes	\$ 2,170,807	\$ 2,170,807	\$ 2,571,149	\$ 400,342
Consumer utility taxes	415,000	415,000	455,032	40,032
Gross receipts tax - utilities	120,000	120,000	127,712	7,712
Motor vehicle licenses	921,000	921,000	861,080	(59,920)
Bank stock taxes	85,000	85,000	92,146	7,146
Recordation taxes	500,000	500,000	612,310	112,310
Cigarette tax	-	-	81,885	81,885
Tax on wills	5,500	5,500	9,942	4,442
Total other local taxes	\$ 4,217,307	\$ 4,217,307	\$ 4,811,256	\$ 593,949
Permits, privilege fees, and regulatory licenses:				
Animal licenses	\$ 11,000	\$ 11,000	\$ 9,624	\$ (1,376)
Building permits	212,651	212,651	311,114	98,463
Other permits, fees, and licenses	153,550	153,550	100,570	(52,980)
Total permits, privilege fees and regulatory licenses	\$ 377,201	\$ 377,201	\$ 421,308	\$ 44,107
Fines and Forfeitures:				
Court and other fines and forfeitures	\$ 55,800	\$ 55,800	\$ 40,495	\$ (15,305)
Revenue from use of money and property:				
Revenue from use of money	\$ 50,000	\$ 50,000	\$ (122,985)	\$ (172,985)
Revenue from use of property	90,000	90,000	86,083	(3,917)
Total revenue from use of money and property	\$ 140,000	\$ 140,000	\$ (36,902)	\$ (176,902)
Charges for services:				
Charges for Commonwealth Attorney	\$ 1,500	\$ 1,500	\$ 1,781	\$ 281
Charges for library	8,000	8,000	6,502	(1,498)
Law library fees	3,300	3,300	3,068	(232)
Courthouse maintenance fees	5,000	5,000	4,981	(19)
Courthouse security	20,000	20,000	19,759	(241)
Recreation program fees	55,000	55,000	40,805	(14,195)
EMS cost recovery	725,000	725,000	891,388	166,388
Landfill fees	126,000	126,000	151,397	25,397
Other charges for services	51,720	51,720	49,994	(1,726)
Fees of clerk	6,900	6,900	8,037	1,137
Total charges for services	\$ 1,002,420	\$ 1,002,420	\$ 1,177,712	\$ 175,292

Governmental Funds  
 Schedule of Revenues -- Budget and Actual  
 Year Ended June 30, 2022 (continued)

Fund, Major and Minor Revenue Source	Original Budget	Budget As Amended	Actual	Variance From Amended Budget Positive (Negative)
Primary Government: (Continued)				
General Fund: (Continued)				
Revenue from local sources: (Continued)				
Miscellaneous:				
Miscellaneous	\$ 125,577	\$ 138,197	\$ 108,672	\$ (29,525)
Recovered costs:				
Miscellaneous	\$ 83,700	\$ 99,282	\$ 86,412	\$ (12,870)
Total revenue from local sources	\$ 44,630,504	\$ 44,658,706	\$ 45,507,086	\$ 848,380
Intergovernmental:				
Revenue from the Commonwealth:				
Noncategorical aid:				
Motor vehicle carriers tax	\$ 40,000	\$ 40,000	\$ 40,071	\$ 71
Mobile home titling taxes	10,000	10,000	38,189	28,189
Auto rental taxes	9,000	9,000	11,556	2,556
Communication taxes	650,000	650,000	598,728	(51,272)
Game of skill	36,000	36,000	2,016	(33,984)
PPTRA	2,996,570	2,996,570	2,996,570	-
Total noncategorical aid	\$ 3,741,570	\$ 3,741,570	\$ 3,687,130	\$ (54,440)
Categorical aid:				
Shared expenses:				
Commonwealth's Attorney	\$ 356,328	\$ 356,328	\$ 299,022	\$ (57,306)
Sheriff	1,093,450	1,161,270	1,159,753	(1,517)
Commissioner of the Revenue	125,950	125,950	146,893	20,943
Treasurer	139,048	139,048	145,190	6,142
Registrar/electoral board	46,125	64,673	74,382	9,709
Clerk of the Circuit Court	309,068	309,068	363,609	54,541
Total shared expenses	\$ 2,069,969	\$ 2,156,337	\$ 2,188,849	\$ 32,512
Other categorical aid:				
Litter control	\$ 4,600	\$ 7,633	\$ 7,633	\$ -
Library grant	113,761	113,761	113,889	128
Public assistance and welfare administration	797,920	797,920	625,228	(172,692)
Children's services act	1,940,085	1,940,085	1,562,570	(377,515)
E911 funds	70,000	70,000	88,405	18,405
Fire funds	95,000	103,984	103,984	-
Victim/witness coordinator grant	9,000	9,000	12,298	3,298
Four for life	28,000	28,000	-	(28,000)
Other categorical aid	277,846	1,008,155	1,016,900	8,745
Total other categorical aid	\$ 3,336,212	\$ 4,078,538	\$ 3,530,907	\$ (547,631)
Total categorical aid	\$ 5,406,181	\$ 6,234,875	\$ 5,719,756	\$ (515,119)
Total revenue from the Commonwealth	\$ 9,147,751	\$ 9,976,445	\$ 9,406,886	\$ (569,559)



Governmental Funds  
Schedule of Revenues -- Budget and Actual  
Year Ended June 30, 2022 (continued)

Fund, Major and Minor Revenue Source	Original Budget	Budget As Amended	Actual	Variance From Amended Budget Positive (Negative)
Primary Government: (Continued)				
General Fund: (Continued)				
Intergovernmental: (Continued)				
Revenue from the federal government:				
Categorical aid:				
Victim/witness coordinator grant	\$ 25,000	\$ 25,000	\$ 25,195	\$ 195
Commission for arts grant	4,500	4,500	4,500	-
Federal interest subsidy	170,517	170,517	256,863	86,346
ARPA	-	2,656,516	569,281	(2,087,235)
CARES	-	3,777	261,424	257,647
Other federal revenue	110,752	610,623	106,793	(503,830)
Public assistance and welfare administration	1,500,525	1,501,930	1,584,112	82,182
Total revenue from the federal government	\$ 1,811,294	\$ 4,972,863	\$ 2,808,168	\$ (2,164,695)
Total General Fund	\$ 55,589,549	\$ 59,608,014	\$ 57,722,140	\$ (1,885,874)
Capital Projects Fund:				
Revenue from local sources:				
Revenue from use of money and property:				
Revenue from use of money	\$ 11,921	\$ 11,921	\$ 10,165	\$ (1,756)
Miscellaneous:				
Miscellaneous	\$ 576,500	\$ 576,500	\$ -	\$ (576,500)
Total revenue from local sources	\$ 588,421	\$ 588,421	\$ 10,165	\$ (578,256)
Revenue from the commonwealth:				
Categorical aid:				
Other	\$ 396,000	\$ 496,000	\$ -	\$ (496,000)
Burn building	367,500	367,500	-	(367,500)
Total revenue from the Commonwealth	\$ 763,500	\$ 863,500	\$ -	\$ (863,500)
Total Capital Projects Fund	\$ 1,351,921	\$ 1,451,921	\$ 10,165	\$ (1,441,756)
Total Revenues -- Primary Government	\$ 56,941,470	\$ 61,059,935	\$ 57,732,305	\$ (3,327,630)

General Fund - Schedule of Expenditures - Budget and Actual  
Year Ended June 30, 2022

Fund, Function, Activities and Elements	Original Budget	Budget As Amended	Actual	Variance From Amended Budget Positive (Negative)
General Fund:				
General government administration:				
Legislative:				
Board of supervisors	\$ 126,237	\$ 145,089	\$ 139,253	\$ 5,836
General and financial administration:				
County administrator	\$ 332,793	\$ 354,013	\$ 353,546	\$ 467
County attorney	230,000	268,628	268,627	1
Commissioner of the revenue	387,439	416,738	412,919	3,819
Board of equalization	4,310	4,310	1,013	3,297
Reassessment	50,300	50,300	40,898	9,402
Human resources	123,885	178,575	170,118	8,457
Information technology	436,157	444,920	440,489	4,431
Treasurer	478,347	494,592	488,182	6,410
Finance department	520,122	497,258	365,735	131,523
Total general and financial administration	\$ 2,563,353	\$ 2,709,334	\$ 2,541,527	\$ 167,807
Board of Elections:				
Electoral board general registrar	\$ 346,857	\$ 366,043	\$ 274,170	\$ 91,873
Total general government administration	\$ 3,036,447	\$ 3,220,466	\$ 2,954,950	\$ 265,516
Judicial administration:				
Courts:				
Circuit court	\$ 53,440	\$ 53,440	\$ 33,297	\$ 20,143
General district and juvenile relations court	4,520	4,520	3,573	947
Juvenile court service unit	2,650	2,375	2,255	120
Drug court	-	512,950	86,683	426,267
VJCCCA	6,585	6,860	6,849	11
Clerk of the circuit court	658,435	716,481	706,741	9,740
Total courts	\$ 725,630	\$ 1,296,626	\$ 839,398	\$ 457,228
Commonwealth's attorney:				
Commonwealth's attorney	\$ 515,131	\$ 536,135	\$ 531,752	\$ 4,383
Total judicial administration	\$ 1,240,761	\$ 1,832,761	\$ 1,371,150	\$ 461,611
Public safety:				
Law enforcement and traffic control:				
Sheriff	\$ 3,383,406	\$ 3,878,335	\$ 3,943,884	\$ (65,549)
Total law enforcement and traffic control	\$ 3,383,406	\$ 3,878,335	\$ 3,943,884	\$ (65,549)

## COUNTY OF FLUVANNA, VIRGINIA

## Schedule 2

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General Fund - Schedule of Expenditures - Budget and Actual  
Year Ended June 30, 2022 (continued)

Fund, Function, Activities and Elements	Original Budget	Budget As Amended	Actual	Variance From Amended Budget Positive (Negative)
General Fund: (Continued)				
Public Safety: (Continued)				
Fire and rescue services:				
Forest warden	\$ 9,142	\$ 9,142	\$ 9,142	\$ -
Volunteer fire and rescue	1,125,893	1,134,877	1,057,996	76,881
Emergency Medical Services Council	16,095	16,095	16,095	-
Total fire and rescue services	\$ 1,151,130	\$ 1,160,114	\$ 1,083,233	\$ 76,881
Correction and detention:				
Care of prisoners	\$ 1,316,574	\$ 1,317,442	\$ 1,317,442	\$ -
Inspections:				
Building	\$ 301,216	\$ 318,399	\$ 318,398	\$ 1
Other protection:				
Animal control	\$ 338,556	\$ 338,556	\$ 338,556	\$ -
Emergency management	1,140,896	1,143,940	854,749	289,191
E-911	1,925,390	1,978,242	1,691,350	286,892
Legal aid service	4,100	4,100	4,100	-
Total other protection	\$ 3,408,942	\$ 3,464,838	\$ 2,888,755	\$ 576,083
Total public safety	\$ 9,561,268	\$ 10,139,128	\$ 9,551,712	\$ 587,416
Public works:				
Sanitation and waste removal:				
Landfill	\$ 328,492	\$ 380,921	\$ 312,594	\$ 68,327
Litter control	31,800	34,833	6,844	27,989
Total sanitation and waste removal	\$ 360,292	\$ 415,754	\$ 319,438	\$ 96,316
Maintenance of general buildings and grounds:				
Facilities	\$ 1,045,516	\$ 1,103,827	\$ 944,196	\$ 159,631
Public works	259,580	281,240	275,655	5,585
Public utilities	166,290	155,725	105,018	50,707
James River Water Authority	251,858	251,858	251,322	536
General services	603,305	603,305	553,474	49,831
Total maintenance of general buildings and grounds	\$ 2,326,549	\$ 2,395,955	\$ 2,129,665	\$ 266,290
Total public works	\$ 2,686,841	\$ 2,811,709	\$ 2,449,103	\$ 362,606
Health and welfare:				
Health:				
Local health department	\$ 277,884	\$ 278,117	\$ 278,117	\$ -
Mental health and mental retardation:				
Region Ten Community Services Board	\$ 129,000	\$ 129,000	\$ 129,000	\$ -

General Fund - Schedule of Expenditures - Budget and Actual  
Year Ended June 30, 2022 (continued)

Fund, Function, Activities and Elements	Original Budget	Budget As Amended	Actual	Variance From Amended Budget Positive (Negative)
General Fund: (Continued)				
Health and Welfare: (Continued)				
Welfare:				
Public assistance and welfare administration	\$ 3,327,499	\$ 3,359,448	\$ 3,156,665	\$ 202,783
Children's services act program	3,112,897	3,116,463	2,683,581	432,882
CARES	-	267,783	267,415	368
ARPA	-	2,366,266	279,031	2,087,235
Jefferson area board on aging	85,000	85,000	85,000	-
JAUNT, Inc.	85,000	85,000	85,000	-
Shelter for help in emergency	9,200	9,200	9,200	-
Sexual assault resource agency	1,050	1,050	1,050	-
Fluvanna housing foundation	16,000	16,000	16,000	-
Piedmont housing alliance	2,200	2,200	2,200	-
Hospice of the Piedmont	2,500	2,500	2,500	-
Jefferson area chip	53,060	53,060	53,060	-
Children, youth and family services	2,100	2,100	2,100	-
Foothills Child Advocacy Center	10,000	10,000	10,000	-
Interagency council	750	750	750	-
Piedmont workforce network	3,000	3,000	3,000	-
Offender Aid & Rescue	13,750	13,750	13,750	-
Monticello area community action agency	51,000	51,000	51,000	-
Total welfare	<u>\$ 6,775,006</u>	<u>\$ 9,444,570</u>	<u>\$ 6,721,302</u>	<u>\$ 2,723,268</u>
Total health and welfare	<u>\$ 7,181,890</u>	<u>\$ 9,851,687</u>	<u>\$ 7,128,419</u>	<u>\$ 2,723,268</u>
Education:				
Contributions to community colleges	\$ 7,179	\$ 7,179	\$ 7,179	\$ -
Contribution to Component Unit School Board	<u>18,658,356</u>	<u>18,658,356</u>	<u>17,341,758</u>	<u>1,316,598</u>
Total education	<u>\$ 18,665,535</u>	<u>\$ 18,665,535</u>	<u>\$ 17,348,937</u>	<u>\$ 1,316,598</u>
Parks, recreation and cultural:				
Parks and recreation:				
Parks and recreation	<u>\$ 616,274</u>	<u>\$ 649,935</u>	<u>\$ 539,265</u>	<u>\$ 110,670</u>
Cultural enrichment:				
Cultural arts	<u>\$ 10,000</u>	<u>\$ 10,000</u>	<u>\$ 10,000</u>	<u>\$ -</u>
Library:				
Regional library	<u>\$ 468,349</u>	<u>\$ 483,447</u>	<u>\$ 452,736</u>	<u>\$ 30,711</u>
Total parks, recreation and cultural	<u>\$ 1,094,623</u>	<u>\$ 1,143,382</u>	<u>\$ 1,002,001</u>	<u>\$ 141,381</u>

General Fund - Schedule of Expenditures - Budget and Actual  
Year Ended June 30, 2022 (continued)

Fund, Function, Activities and Elements	Original Budget	Budget As Amended	Actual	Variance From Amended Budget Positive (Negative)
General Fund: (Continued)				
Community development:				
Planning and community development:				
Planning commission	\$ 22,662	\$ 22,662	\$ 21,461	\$ 1,201
Zoning board	3,350	3,350	144	3,206
Economic development	129,640	792,046	734,579	57,467
County planner	385,567	393,858	390,369	3,489
Kent Store	-	3,600	3,600	-
Chamber of commerce	3,500	3,500	3,500	-
Small business development center	2,750	2,750	2,750	-
Rivanna River Basin	1,750	1,750	1,750	-
Leadership development program	1,000	1,000	1,000	-
Southeast rural community assistant project	1,000	1,000	1,000	-
Economic Development	13,519	13,519	13,519	-
Thomas Jefferson Planning District Commission	34,845	34,845	34,845	-
Total planning and community development	<u>\$ 599,583</u>	<u>\$ 1,273,880</u>	<u>\$ 1,208,517</u>	<u>\$ 65,363</u>
Environmental management:				
Soil and water conservation district	<u>\$ 21,630</u>	<u>\$ 21,630</u>	<u>\$ 21,630</u>	<u>\$ -</u>
Cooperative extension program:				
Cooperative extension service	<u>\$ 105,197</u>	<u>\$ 105,197</u>	<u>\$ 81,940</u>	<u>\$ 23,257</u>
Total community development	<u>\$ 726,410</u>	<u>\$ 1,400,707</u>	<u>\$ 1,312,087</u>	<u>\$ 88,620</u>
Nondepartmental:				
Miscellaneous	<u>\$ 1,014,453</u>	<u>\$ 401,732</u>	<u>\$ 43,963</u>	<u>\$ 357,769</u>
Debt service:				
Principal retirement	\$ 7,916,041	\$ 7,916,041	\$ 6,239,472	\$ 1,676,569
Interest and fiscal charges	<u>2,692,055</u>	<u>2,692,055</u>	<u>2,691,965</u>	<u>90</u>
Total debt service	<u>\$ 10,608,096</u>	<u>\$ 10,608,096</u>	<u>\$ 8,931,437</u>	<u>\$ 1,676,659</u>
Total General Fund Expenditures	<u>\$ 55,816,324</u>	<u>\$ 60,075,203</u>	<u>\$ 52,093,759</u>	<u>\$ 7,981,444</u>

## Statistical Section

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These tables contain information about the County's operations and resources to help the reader understand how the County's financial information relates to the services the County provides and the activities it performs.	
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*Sources:* Unless otherwise noted, the information in these tables is derived from the annual comprehensive financial reports for the relevant year.

**COUNTY OF FLUVANNA, VIRGINIA**

Net Position by Component  
 Last Ten Fiscal Years  
*(accrual basis of accounting)*

	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
Governmental activities				
Net investment in capital assets	\$ 18,058,155	\$ 18,203,194	\$ 18,855,190	\$ 17,955,779
Restricted	-	-	-	59,520
Unrestricted	<u>21,488,429</u>	<u>22,113,118</u>	<u>21,036,690</u>	<u>21,785,862</u>
Total governmental activities net position	<u>\$ 39,546,584</u>	<u>\$ 40,316,312</u>	<u>\$ 39,891,880</u>	<u>\$ 39,801,161</u>
Business-type activities				
Net investment in capital assets	\$ 4,130,335	\$ 4,046,836	\$ 3,979,806	\$ 3,892,325
Unrestricted	<u>126,485</u>	<u>152,478</u>	<u>141,897</u>	<u>233,162</u>
Total business-type activities net position	<u>\$ 4,256,820</u>	<u>\$ 4,199,314</u>	<u>\$ 4,121,703</u>	<u>\$ 4,125,487</u>
Primary government				
Net investment in capital assets	\$ 22,188,490	\$ 22,250,030	\$ 22,834,996	\$ 21,848,104
Restricted	-	-	-	59,520
Unrestricted	<u>21,614,914</u>	<u>22,265,596</u>	<u>21,178,587</u>	<u>22,019,024</u>
Total primary government net position	<u>\$ 43,803,404</u>	<u>\$ 44,515,626</u>	<u>\$ 44,013,583</u>	<u>\$ 43,926,648</u>



Table 1

	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>
\$	18,561,846	\$ 17,537,769	\$ 16,707,620	\$ 15,820,345	\$ 15,706,385	\$ 15,069,588
	59,520	59,520	59,520	59,520	350,790	2,154,170
	<u>22,928,022</u>	<u>21,507,081</u>	<u>23,698,945</u>	<u>27,406,973</u>	<u>30,236,499</u>	<u>35,757,133</u>
\$	<u>41,549,388</u>	<u>39,104,370</u>	<u>40,466,085</u>	<u>43,286,838</u>	<u>46,293,674</u>	<u>52,980,891</u>
\$	3,806,518	\$ 3,727,045	\$ 3,651,962	\$ 5,342,151	\$ 4,462,397	\$ 6,715,499
	362,385	1,233,648	1,808,171	535,208	1,756,599	301,756
	<u>4,168,903</u>	<u>4,960,693</u>	<u>5,460,133</u>	<u>5,877,359</u>	<u>6,218,996</u>	<u>7,017,255</u>
\$	22,368,364	\$ 21,264,814	\$ 20,359,582	\$ 21,162,496	\$ 20,168,782	\$ 21,785,087
	59,520	59,520	59,520	59,520	350,790	2,154,170
	<u>23,290,407</u>	<u>22,740,729</u>	<u>25,507,116</u>	<u>27,942,181</u>	<u>31,993,098</u>	<u>36,058,889</u>
\$	<u>45,718,291</u>	<u>44,065,063</u>	<u>45,926,218</u>	<u>49,164,197</u>	<u>52,512,670</u>	<u>59,998,146</u>

## COUNTY OF FLUVANNA, VIRGINIA

Changes in Net Position  
Last Ten Fiscal Years  
(accrual basis of accounting)

	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
<b>Expenses</b>										
Governmental activities:										
General government administration	\$ 2,179,821	\$ 2,092,329	\$ 2,912,977	\$ 2,316,368	\$ 2,660,192	\$ 2,507,323	\$ 2,894,457	\$ 3,000,393	\$ 3,073,375	\$ 3,103,112
Judicial administration	1,168,114	1,206,938	1,164,502	1,085,464	1,302,495	1,299,463	1,277,434	1,416,769	1,500,052	1,521,053
Public Safety	5,515,173	6,549,800	6,642,850	7,061,106	7,949,729	8,992,729	9,282,343	10,384,660	12,065,263	10,929,548
Public works	1,458,736	2,135,218	2,451,166	3,512,015	1,683,873	2,313,685	2,749,824	2,862,090	2,725,499	2,567,283
Health and welfare	4,660,190	4,989,704	4,861,639	5,423,546	6,063,693	6,065,223	5,856,235	6,075,481	6,472,913	7,073,948
Education	16,997,681	19,422,301	18,425,758	21,413,366	21,054,581	25,127,190	22,902,730	23,016,433	22,900,398	20,338,559
Parks, recreation and cultural	722,937	777,854	850,915	854,231	869,068	911,313	959,127	1,036,357	975,977	1,059,115
Community development	1,108,602	682,766	806,016	1,008,822	854,527	749,560	773,645	723,779	1,212,310	1,389,699
Interest on long-term debt	4,113,741	3,381,824	3,864,041	3,724,460	3,611,012	3,399,682	3,332,219	3,188,309	3,038,534	3,026,271
Total governmental activities expenses	\$ 37,924,995	\$ 41,238,734	\$ 41,979,864	\$ 46,399,378	\$ 46,049,170	\$ 51,366,168	\$ 50,028,014	\$ 51,704,271	\$ 53,964,321	\$ 51,008,587
Business-type activities:										
Water	\$ 400,650	\$ 373,351	\$ 385,374	\$ 395,482	\$ 361,760	\$ 317,212	\$ 329,122	\$ 340,165	\$ 330,442	\$ 378,920
Water & Sewer	-	-	-	-	-	389,980	256,941	248,084	376,546	375,159
Sewer	203,840	200,969	207,350	191,119	302,949	300,088	244,110	252,529	233,080	240,938
Total business-type activities expenses	\$ 604,490	\$ 574,320	\$ 592,724	\$ 586,601	\$ 664,709	\$ 1,007,280	\$ 830,173	\$ 840,778	\$ 940,068	\$ 995,017
Total primary government expenses	\$ 38,529,485	\$ 41,813,054	\$ 42,572,588	\$ 46,985,979	\$ 46,713,879	\$ 52,373,448	\$ 50,858,187	\$ 52,545,049	\$ 54,904,389	\$ 52,003,604
<b>Program Revenues</b>										
Governmental activities:										
Charges for services:										
Judicial administration	\$ 69,974	\$ 76,552	\$ 63,426	\$ 53,289	\$ 101,825	\$ 104,064	\$ 113,860	\$ 81,928	\$ 100,593	\$ 78,121
Public safety	292,484	272,560	332,650	698,281	836,723	980,372	948,948	1,085,154	936,990	1,362,690
Public works	80,067	78,475	76,198	76,173	82,127	86,314	98,192	121,286	146,403	151,397
Parks, recreation and cultural	74,038	115,460	116,282	133,330	118,073	116,745	121,537	82,455	7,652	47,307
Community development	-	-	-	-	-	-	-	-	-	-
Operating grants and contributions	4,296,841	4,853,380	4,895,422	5,316,713	5,716,405	6,056,747	5,873,959	7,423,037	9,802,648	8,527,924
Capital grants and contributions	1,273,986	941,858	338,485	93,911	-	-	-	112,500	-	-
Total governmental activities program revenues	\$ 6,087,390	\$ 6,338,285	\$ 5,822,463	\$ 6,371,697	\$ 6,855,153	\$ 7,344,242	\$ 7,156,496	\$ 8,906,360	\$ 10,994,286	\$ 10,167,439
Business-type activities:										
Charges for services:										
Water	\$ 318,506	\$ 302,439	\$ 356,573	\$ 375,863	\$ 365,562	\$ 371,481	\$ 355,953	\$ 355,953	\$ 298,026	\$ 328,091
Sewer	19,828	20,134	22,822	20,738	42,255	27,244	29,898	29,898	14,097	21,601
Total business-type activities program revenues	\$ 338,334	\$ 322,573	\$ 379,395	\$ 396,601	\$ 407,817	\$ 398,725	\$ 385,851	\$ 385,851	\$ 312,123	\$ 349,692
Total primary government program revenues	\$ 6,425,724	\$ 6,660,858	\$ 6,201,858	\$ 6,768,298	\$ 7,262,970	\$ 7,742,967	\$ 7,542,347	\$ 9,292,211	\$ 11,306,409	\$ 10,517,131
Net (expense) / revenue										
Governmental activities	\$ (31,837,605)	\$ (34,900,449)	\$ (36,157,401)	\$ (40,027,681)	\$ (39,194,017)	\$ (44,021,926)	\$ (42,871,518)	\$ (42,797,911)	\$ (42,970,035)	\$ (40,841,148)
Business-type activities	(266,156)	(251,747)	(213,329)	(190,000)	(256,892)	(608,555)	(444,322)	(454,927)	(627,945)	(645,325)
Total primary government net expense	\$ (32,103,761)	\$ (35,152,196)	\$ (36,370,730)	\$ (40,217,681)	\$ (39,450,909)	\$ (44,630,481)	\$ (43,315,840)	\$ (43,252,838)	\$ (43,597,980)	\$ (41,486,473)

Changes in Net Position  
Last Ten Fiscal Years  
(accrual basis of accounting)

	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
<b>General Revenues and Other</b>										
<b>Changes in Net Position</b>										
Governmental activities:										
Taxes										
Property taxes	\$ 26,889,099	\$ 28,622,456	\$ 30,857,284	\$ 32,784,240	\$ 33,676,413	\$ 35,083,167	\$ 36,546,338	\$ 38,115,382	\$ 37,851,749	\$ 39,997,154
Local sales and use taxes	1,267,142	1,403,062	1,413,860	1,518,328	1,696,819	1,783,287	1,826,331	2,207,343	2,336,399	2,571,149
Taxes on recordation and wills	272,347	187,733	239,086	241,846	352,133	398,653	340,922	430,296	429,091	455,032
Motor vehicle licenses taxes	745,234	715,553	703,417	728,942	733,566	791,162	895,510	885,451	881,962	861,080
Consumer utility taxes	423,000	440,464	428,843	397,316	438,801	455,170	468,459	431,308	678,554	612,310
Other local taxes	264,079	210,955	267,393	262,373	215,290	211,345	198,703	213,317	223,512	311,685
Unrestricted grants and contributions	3,997,213	3,977,097	3,966,837	3,945,610	3,925,416	3,909,452	3,866,437	3,815,835	3,708,677	3,687,130
Unrestricted revenues from use of money and property	66,792	50,189	59,654	159,491	91,055	141,043	594,166	222,317	127,126	(26,737)
Miscellaneous	103,010	256,909	76,133	92,600	113,059	882,532	232,705	81,846	550,119	327,892
Transfers	(128,737)	(194,241)	(193,783)	(193,784)	(300,308)	(1,281,640)	(736,338)	(794,430)	(810,318)	(1,268,330)
<b>Total governmental activities</b>	<b>\$ 33,899,179</b>	<b>\$ 35,670,177</b>	<b>\$ 37,818,724</b>	<b>\$ 39,936,962</b>	<b>\$ 40,942,244</b>	<b>\$ 42,374,171</b>	<b>\$ 44,233,233</b>	<b>\$ 45,608,665</b>	<b>\$ 45,976,871</b>	<b>\$ 47,528,365</b>
Business-type activities:										
Unrestricted revenues from use of money and property	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 118,705	\$ 207,424	\$ 74,085	\$ 84,946	\$ 93,741
Miscellaneous	-	-	-	-	-	-	-	-	74,318	81,513
Transfers	128,737	194,241	193,783	193,784	300,308	1,281,640	736,338	794,430	810,318	1,268,330
<b>Total business-type activities</b>	<b>\$ 128,737</b>	<b>\$ 194,241</b>	<b>\$ 193,783</b>	<b>\$ 193,784</b>	<b>\$ 300,308</b>	<b>\$ 1,400,345</b>	<b>\$ 943,762</b>	<b>\$ 868,515</b>	<b>\$ 969,582</b>	<b>\$ 1,443,584</b>
<b>Total primary government</b>	<b>\$ 34,027,916</b>	<b>\$ 35,864,418</b>	<b>\$ 38,012,507</b>	<b>\$ 40,130,746</b>	<b>\$ 41,242,552</b>	<b>\$ 43,774,516</b>	<b>\$ 45,176,995</b>	<b>\$ 46,477,180</b>	<b>\$ 46,946,453</b>	<b>\$ 48,971,949</b>
<b>Change in Net Position</b>										
Governmental activities	\$ 2,061,574	\$ 769,728	\$ 1,661,323	\$ (90,719)	\$ 1,748,227	\$ (1,647,755)	\$ 1,361,715	\$ 2,810,754	\$ 3,006,836	\$ 6,687,217
Business-type activities	(137,419)	(57,506)	(19,546)	3,784	43,416	791,790	499,440	413,588	341,637	798,259
<b>Total primary government</b>	<b>\$ 1,924,155</b>	<b>\$ 712,222</b>	<b>\$ 1,641,777</b>	<b>\$ (86,935)</b>	<b>\$ 1,791,643</b>	<b>\$ (855,965)</b>	<b>\$ 1,861,155</b>	<b>\$ 3,224,342</b>	<b>\$ 3,348,473</b>	<b>\$ 7,485,476</b>

## COUNTY OF FLUVANNA, VIRGINIA

Fund Balances of Governmental Funds  
 Last Ten Fiscal Years  
 (modified accrual basis of accounting)

	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
General fund				
Nonspendable	\$ 17,775	\$ -	\$ 133,933	\$ 100,000
Restricted	-	-	-	59,520
Committed	11,319,125	12,206,403	10,737,302	4,875,335
Assigned	22,727	1,781	-	-
Unassigned	10,271,385	9,576,832	10,974,265	17,198,209
Total general fund	<u>\$ 21,631,012</u>	<u>\$ 21,785,016</u>	<u>\$ 21,845,500</u>	<u>\$ 22,233,064</u>
All other governmental funds				
Nonspendable	\$ -	\$ -	\$ 531,616	\$ -
Restricted	519,759	70,462	3,963,624	1,678,501
Committed	-	50,697	51,292	50,000
Assigned	229,421	455,854	237,844	492,023
Unassigned	-	-	-	-
Total all other governmental funds	<u>\$ 749,180</u>	<u>\$ 577,013</u>	<u>\$ 4,784,376</u>	<u>\$ 2,220,524</u>

Table 3

<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>
\$ 118,818	\$ 78,606	\$ 11,506	\$ 36,731	\$ -	\$ 4,970
59,520	59,520	59,520	59,520	59,520	67,409
6,649,051	6,103,010	4,989,493	5,368,959	4,832,001	5,974,681
-	-	-	-	-	-
15,855,959	14,532,691	16,632,750	19,939,645	24,035,309	26,519,445
<u>\$ 22,683,348</u>	<u>\$ 20,773,827</u>	<u>\$ 21,693,269</u>	<u>\$ 25,404,855</u>	<u>\$ 28,926,830</u>	<u>\$ 32,566,505</u>
\$ -	\$ -	\$ 245,106	\$ -	\$ -	\$ 2,629,387
5,175,016	572,077	63,275	-	-	6,313,215
27,535	-	-	-	56,500	50,000
179,446	369,449	806,610	919,057	459,036	-
-	-	-	-	-	(131,066)
<u>\$ 5,381,997</u>	<u>\$ 941,526</u>	<u>\$ 1,114,991</u>	<u>\$ 919,057</u>	<u>\$ 515,536</u>	<u>\$ 8,861,536</u>

## COUNTY OF FLUVANNA, VIRGINIA

Changes in Fund Balances of Governmental Funds  
 Last Ten Fiscal Years  
 (modified accrual basis of accounting)

	2013	2014	2015	2016
<b>Revenues</b>				
General property taxes	\$ 26,886,904	\$ 28,437,543	\$ 30,390,483	\$ 32,381,780
Other local taxes	2,971,802	2,957,767	3,052,599	3,148,805
Permits, privilege fees and regulatory licenses	266,139	271,315	328,492	316,674
Fines and forfeitures	30,225	36,762	19,127	17,071
Revenue from use of money and property	66,792	50,189	59,654	159,491
Charges for services	220,199	234,970	240,937	627,328
Miscellaneous	103,010	256,909	76,133	92,600
Recovered costs	537,891	198,556	159,452	175,019
Intergovernmental:				
Commonwealth	7,421,770	8,200,504	7,768,139	8,186,120
Federal	2,146,270	1,571,831	1,432,605	1,170,114
Total revenues	<u>\$ 40,651,002</u>	<u>\$ 42,216,346</u>	<u>\$ 43,527,621</u>	<u>\$ 46,275,002</u>
<b>Expenditures</b>				
General government administration	\$ 2,457,582	\$ 2,375,839	\$ 2,973,426	\$ 2,504,595
Judicial administration	997,142	1,043,554	1,033,414	1,116,896
Public safety	7,774,015	7,046,266	6,504,341	14,031,007
Public works	1,484,008	2,302,295	2,670,609	3,340,430
Health and welfare	4,588,355	4,961,275	4,900,555	5,494,433
Education	16,921,134	14,735,070	17,150,935	18,825,010
Parks, recreation and cultural	687,593	1,734,527	1,055,476	830,275
Community development	1,027,505	609,918	1,072,057	959,759
Nondepartmental	159,496	18,742	26,199	37,462
Debt service				
Principal	7,272,220	3,531,444	7,303,148	4,257,098
Interest and other fiscal charges	2,858,997	3,681,338	3,433,568	3,455,086
Bond Issuance Costs	393,927	-	137,388	-
Total expenditures	<u>\$ 46,621,974</u>	<u>\$ 42,040,268</u>	<u>\$ 48,261,116</u>	<u>\$ 54,852,051</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ (5,970,972)</u>	<u>\$ 176,078</u>	<u>\$ (4,733,495)</u>	<u>\$ (8,577,049)</u>
<b>Other financing sources (uses)</b>				
Transfers in	\$ 1,913,411	\$ 2,590,807	\$ 2,999,934	\$ 3,308,881
Transfers out	(1,994,483)	(2,785,048)	(3,193,717)	(3,502,665)
Bonds issued	77,542,813	-	9,195,125	-
Premium on bonds issued	-	-	-	-
Payments to refunded bond escrow agent	(72,784,959)	-	-	-
Issuance of notes payable	803,071	-	-	6,594,545
Total other financing sources (uses)	<u>\$ 5,479,853</u>	<u>\$ (194,241)</u>	<u>\$ 9,001,342</u>	<u>\$ 6,400,761</u>
Net change in fund balances	<u>\$ (491,119)</u>	<u>\$ (18,163)</u>	<u>\$ 4,267,847</u>	<u>\$ (2,176,288)</u>
Debt service as a percentage of noncapital expenditures	24.60%	18.24%	23.64%	17.30%

Table 4

	2017	2018	2019	2020	2021	2022
\$	33,035,019	\$ 34,771,214	\$ 36,606,379	\$ 37,831,969	\$ 37,379,857	\$ 38,898,133
	3,436,609	3,639,617	3,729,925	4,167,715	4,549,518	4,811,256
	325,604	325,260	266,135	312,286	417,196	421,308
	52,335	55,563	66,715	57,037	62,325	40,495
	91,055	141,043	594,166	222,317	127,126	(26,737)
	760,809	906,672	949,687	1,011,500	712,117	1,177,712
	113,059	882,532	232,705	81,846	568,266	108,672
	475,312	334,311	195,792	143,214	156,390	86,412
	8,491,421	8,435,417	8,039,911	8,385,602	8,293,015	9,406,886
	1,150,400	1,530,782	1,700,485	2,965,770	5,218,310	2,808,168
\$	<u>47,931,623</u>	<u>\$ 51,022,411</u>	<u>\$ 52,381,900</u>	<u>\$ 55,179,256</u>	<u>\$ 57,484,120</u>	<u>\$ 57,732,305</u>
\$	2,675,883	\$ 2,573,114	\$ 3,068,813	\$ 2,890,930	\$ 2,929,854	\$ 2,957,296
	1,140,751	1,160,743	1,156,453	1,187,690	1,240,251	1,371,150
	9,103,245	8,904,135	9,183,552	9,141,123	11,478,678	10,241,123
	3,066,682	3,598,723	2,844,074	2,795,897	2,743,585	2,672,295
	6,047,790	6,094,617	5,891,086	5,952,734	6,248,509	7,128,419
	21,054,016	21,808,677	17,599,505	18,223,423	17,913,084	17,800,193
	841,396	1,168,673	925,945	927,843	859,219	1,002,001
	779,505	768,397	741,256	637,737	1,107,119	1,326,877
	25,699	109,625	33,693	36,757	74,250	43,963
	11,387,489	6,947,151	5,852,348	5,999,039	6,056,619	6,239,472
	3,501,825	3,510,465	3,255,930	3,076,001	2,904,180	2,691,965
	272,142	-	-	-	-	-
\$	<u>59,896,423</u>	<u>\$ 56,644,320</u>	<u>\$ 50,552,655</u>	<u>\$ 50,869,174</u>	<u>\$ 53,555,348</u>	<u>\$ 53,474,754</u>
\$	<u>(11,964,800)</u>	<u>(5,621,909)</u>	<u>1,829,245</u>	<u>4,310,082</u>	<u>3,928,772</u>	<u>4,257,551</u>
\$	3,398,928	\$ 4,260,752	\$ 2,718,812	\$ 2,175,286	\$ 1,799,062	\$ 720,376
	(3,699,236)	(4,988,835)	(3,455,150)	(2,969,716)	(2,609,380)	(1,988,706)
	7,653,740	-	-	-	-	3,270,001
	-	-	-	-	-	494,953
	-	-	-	-	-	-
	8,223,125	-	-	-	-	5,231,500
\$	<u>15,576,557</u>	<u>(728,083)</u>	<u>(736,338)</u>	<u>(794,430)</u>	<u>(810,318)</u>	<u>7,728,124</u>
\$	<u>3,611,757</u>	<u>(6,349,992)</u>	<u>1,092,907</u>	<u>3,515,652</u>	<u>3,118,454</u>	<u>11,985,675</u>
	29.13%	20.55%	18.49%	18.30%	17.15%	17.12%



## COUNTY OF FLUVANNA, VIRGINIA

Table 5

Assessed Value and Estimated Actual Value of Taxable Property  
Last Ten Fiscal Years

<b>Fiscal Year June 30</b>	<b>Real Estate</b>	<b>Personal Property</b>	<b>Mobile Homes</b>	<b>Machinery and Tools</b>	<b>Public Service</b>	<b>Total Taxable Assessed Value</b>	<b>Total Direct Tax Rate</b>	<b>Estimated Actual Taxable Value</b>	<b>Assessed Value as a Percentage of Actual Value</b>
2013	3,517,225,600	188,459,699	2,567,684	243,801	496,073,506	4,204,570,290	7.740	4,204,570,290	100.00%
2014	2,611,906,300	191,333,953	2,201,249	636,444	501,948,833	3,308,026,779	7.910	3,308,026,779	100.00%
2015	2,625,367,600	190,731,239	2,043,565	735,590	497,863,789	3,316,741,783	8.148	3,316,741,783	100.00%
2016	2,683,562,300	192,165,797	2,029,462	538,634	543,812,012	3,422,108,205	8.184	3,422,108,205	100.00%
2017	2,725,781,920	217,648,526	1,954,200	495,288	523,791,381	3,469,671,315	8.064	3,469,671,315	100.00%
2018	2,809,690,700	221,776,610	1,807,902	551,420	522,609,364	3,556,435,996	8.128	3,556,435,996	100.00%
2019	2,983,695,602	246,788,362	2,159,942	590,595	548,679,811	3,781,914,312	8.100	3,781,914,312	100.00%
2020	3,055,289,450	254,104,060	1,990,054	758,082	574,355,430	3,886,497,076	8.100	3,886,497,076	100.00%
2021	3,216,671,814	280,031,849	2,035,459	1,745,084	501,248,326	4,001,732,532	8.018	4,001,732,532	100.00%
2022	3,274,204,027	381,243,981	2,026,557	1,664,230	509,517,369	4,168,656,164	7.340	4,168,656,164	100.00%

Source: Commissioner of the Revenue

## COUNTY OF FLUVANNA, VIRGINIA

Table 6

Property Tax Rates (1)  
 Direct and Overlapping Governments  
 Last Ten Fiscal Years

Fiscal Years	Direct Rates				Total Direct Rates
	Real Estate	Personal Property / Business Personal Property (3)	Mobile Homes	Machinery and Tools	
2013	0.7950	4.15	0.7950	2.00	7.7400
2014	0.8800	4.15	0.8800	2.00	7.9100
2015	0.8990	4.35	0.8990	2.00	8.1480
2016	0.9170	4.35	0.9170	2.00	8.1840
2017	0.9070	4.35 / 2.90	0.9070	1.90	8.0640
2018	0.9390	4.35 / 2.90	0.9390	1.90	8.1280
2019	0.9250	4.35 / 2.90	0.9250	1.90	8.1000
2020	0.9250	4.35 / 2.90	0.9250	1.90	8.1000
2021	0.8840	4.35 / 2.90	0.8840	1.90	8.0180
2022	0.8700	3.70/2.90	0.8700	1.90	7.3400

(1) Per \$100 of assessed value.

(2) There were no overlapping Governments.

(3) A separate tax rate for Business Personal Property was established in 2017.

Principal Property Taxpayers  
 Current Year and the Period Nine Years Prior

<b>Fiscal Year 2022</b>			
<b>Taxpayer</b>	<b>Type Business</b>	<b>2022 Assessed Valuation</b>	<b>% of Total Assessed Valuation</b>
Tenaska Virginia Partners, LP	Utility/Electric	171,896,561	4.63%
Virginia Electric and Power	Utility/Electric	164,762,884	4.83%
Transcontinental Gas Pipeline	Utility/Gas	56,690,164	1.59%
Central Va. Electric Co-op	Utility/Electric	56,329,806	1.58%
CSX Transportation	Railroad	13,070,577	0.37%
Colonial Pipeline Co.	Utility/Gas	12,551,019	0.35%
Columbia Gas of Va.	Utility/Gas	10,278,933	0.29%
Aqua Resources	Utility/Water	7,352,013	0.21%
Central Telephone Co. of Virginia	Utility/Telephone	6,104,092	0.17%
East Coast transport	Utility/Gas	3,129,791	0.09%
		<u>\$ 502,165,840</u>	<u>14.12%</u>

<b>Fiscal Year 2013</b>			
<b>Taxpayer</b>	<b>Type Business</b>	<b>2013 Assessed Valuation</b>	<b>% of Total Assessed Valuation</b>
Tenaska Virginia Partners, LP	Utility/Electric	264,721,751	6.30%
Virginia Electric & Power	Utility/Electric	113,860,658	2.71%
Central Va. Electric Co-op	Utility/Electric	36,947,391	0.88%
Aqua Resources	Utility/Water	21,134,423	0.50%
Transcontinental Gas Pipeline	Utility/Gas	15,667,442	0.37%
Colonial Pipeline Co.	Utility/Gas	11,482,400	0.27%
Central Telephone of Virginia	Utility/Water	10,434,696	0.25%
CSX Transportation Inc.	Railroad	9,903,516	0.24%
East Coast Transportation	Commercial Property	6,555,118	0.16%
Virginia Properties LLC	Commercial Property	5,490,300	0.13%
		<u>\$ 496,197,695</u>	<u>11.81%</u>

## COUNTY OF FLUVANNA, VIRGINIA

Table 8

Property Tax Levies and Collections  
Last Ten Fiscal Years

Fiscal Year	Total Tax Levy for Fiscal Year (1) (3)	Collected within the Fiscal Year of the Levy		Collections in Subsequent Years (1)	Total Collections to Date	
		Amount	Percentage of Levy (1)		Amount (1)	Percentage of Levy
2013	\$ 29,846,109	\$ 28,261,251	94.69%	\$ 1,538,337	\$ 29,799,588	99.84%
2014	31,288,974	29,831,066	95.34%	1,394,295	31,225,361	99.80%
2015	33,381,054	31,724,032	95.04%	1,576,433	33,300,465	99.76%
2016	35,095,785	33,410,667	95.20%	1,341,615	34,752,282	99.02%
2017	36,527,462	34,182,932	93.58%	1,940,674	36,123,606	98.89%
2018	37,420,848	35,380,319	94.55%	1,457,024	36,837,343	98.44%
2019	40,627,644	38,623,308	95.07%	1,217,820	39,841,128	98.06%
2020	41,640,495	39,671,986	95.27%	934,144	40,606,130	97.52%
2021	41,322,318	39,790,519	96.29%	401,961	40,192,480	97.27%
2022	42,932,859	40,827,173	95.10%	-	40,827,173	95.10%

Source: Commissioner of Revenue, County Treasurer's office

Notes: (1) Exclusive of the penalties and interest.  
(3) Original levy

## COUNTY OF FLUVANNA, VIRGINIA

Table 9

Ratios of Outstanding Debt by Type  
Last Ten Fiscal Years

Fiscal Years	Governmental Activities				Business- Type Activities	Total Primary Government	Percentage of Personal Income (1)	Per Capita (1)
	General Obligation Bonds (2)	Literary Fund Loans	Lease Liabilities	Notes Payable	General Obligation Bonds			
2013	\$ 101,441,566	\$ 2,788,660	\$ -	\$ 1,092,806	\$ 1,438,771	\$ 106,761,803	9.82%	\$ 4,103
2014	97,882,452	2,478,809	-	868,897	1,344,780	102,574,938	9.16%	3,943
2015	95,742,783	2,168,958	-	638,273	1,249,965	99,799,979	9.72%	3,794
2016	91,684,511	1,859,107	-	7,082,582	1,153,551	101,779,751	9.92%	3,869
2017	98,294,056	1,549,256	-	8,223,125	1,055,463	109,121,900	9.81%	4,176
2018	93,346,459	-	-	7,126,966	9,514,094	109,987,519	8.51%	4,101
2019	88,035,308	-	-	5,978,573	9,086,886	103,100,767	7.72%	3,842
2020	82,623,283	-	-	4,814,688	8,654,698	96,092,669	6.77%	3,536
2021	77,208,604	-	-	3,635,101	11,012,142	91,855,847	5.58%	3,354
2022	75,391,887	-	270,726	7,671,101	10,440,684	93,774,398	5.80%	3,383

Note: Details regarding the County's outstanding debt can be found in the notes to the financial statements.

(1) See the Schedule of Demographic and Economic Statistics - Table 12.

(2) Includes Public Facility Bonds and School General Obligation Bonds.

Ratio of Net General Bonded Debt to  
 Assessed Value and Net Bonded Debt Per Capita  
 Last Ten Fiscal Years

<b>Fiscal Year</b>	<b>Gross Bonded Debt (3)</b>	<b>Less Debt Service Monies Available</b>	<b>Net Bonded Debt (3)</b>	<b>Ratio of Net General Obligation Debt to Assessed Value (2)</b>	<b>Net Bonded Debt per Capita (1)</b>
2012	\$ 91,028,607	\$ -	\$ 91,028,607	2.38%	3,462
2013	105,668,997	-	105,668,997	2.51%	4,061
2014	101,706,041	-	101,706,041	3.07%	3,910
2015	99,161,706	-	99,161,706	2.99%	3,770
2016	94,697,169	59,520	94,637,649	2.85%	3,598
2017	100,898,775	59,520	100,839,255	3.04%	3,833
2018	102,860,553	59,520	102,801,033	2.89%	3,833
2019	97,122,194	59,520	97,062,674	2.57%	3,617
2020	91,277,981	59,520	91,218,461	2.35%	3,357
2021	88,220,746	59,520	88,161,226	2.20%	3,220
2022	85,832,571	59,520	85,773,051	2.06%	3,094

(1) Population data can be found in the Schedule of Demographic and Economic Statistics - Table 12.

(2) See the Schedule of Assessed Value and Estimated Value of Taxable Property - Table 5.

(3) Includes all long-term general obligation bonded debt, Literary Fund Loans, excludes revenue bonds, capital leases, and compensated absences.

**COUNTY OF FLUVANNA, VIRGINIA**Debt Policy Information  
Last Ten Fiscal Years

	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>
Total net debt applicable to debt limits (1)	\$ 85,773,051	\$ 88,161,226	\$ 91,218,461	\$ 97,062,674
Ratio of net debt to assessed taxable property value (2)	2.06%	2.20%	3.16%	2.57%
Debt limit per policy for property value	3.50%	3.50%	3.50%	3.50%
Total general governmental revenue (3)	57,732,305	57,484,120	55,179,256	52,381,900
Debt service to general governmental revenues (3)	15.47%	15.59%	16.45%	17.39%
Debt limit per policy for general governmental revenues	12.00%	12.00%	12.00%	12.00%

## Notes:

- (1) Net bonded debt can be found on Table 10.
- (2) Property value data can be found on Table 5.
- (3) General governmental revenues can be found on Table 4

The County does not have any Constitutional or Statutory Debt Limits.



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<b>2018</b>	<b>2017</b>	<b>2016</b>	<b>2015</b>	<b>2014</b>	<b>2013</b>
\$ 102,801,033	\$ 100,898,775	\$ 101,626,200	\$ 99,161,706	\$ 101,706,041	\$ 105,668,997
2.89%	3.04%	3.03%	2.99%	3.07%	2.51%
3.50%	3.50%	3.50%	3.50%	3.50%	3.50%
51,022,411	47,931,623	46,275,002	43,527,621	42,216,346	40,651,002
17.37%	15.98%	16.67%	16.55%	17.09%	14.58%
12.00%	12.00%	12.00%	12.00%	12.00%	12.00%

## COUNTY OF FLUVANNA, VIRGINIA

Table 12

Demographic and Economic Statistics  
Last Ten Fiscal Years

<u>Fiscal Year</u>	<u>Population(1)</u>		<u>Personal Income(2)</u>		<u>Per Capita Personal Income (3)</u>	<u>School Enrollment (4)</u>	<u>Unemployment Rate (5)</u>
2013	26,019	-0.05%	979,042,000	1.85%	37,628	3,660	5.2%
2014	25,970	-0.19%	1,011,366,000	3.30%	38,944	3,591	4.7%
2015	26,162	0.74%	1,065,431,000	5.35%	40,724	3,541	4.0%
2016	26,133	-0.11%	1,087,262,000	2.05%	41,605	3,482	3.5%
2017	26,467	1.28%	1,145,977,000	5.40%	43,298	3,518	3.2%
2018	26,692	0.85%	1,204,938,000	5.15%	45,142	3,565	2.5%
2019	27,038	1.30%	1,245,127,000	3.34%	46,051	3,464	2.3%
2020	27,249	0.78%	1,328,328,000	6.68%	48,748	3,240	7.4%
2021	27,383	0.49%	1,381,461,120	4.00%	50,450	3,175	3.8%
2022	27,517	0.49%	1,436,719,565	4.00%	52,213	3,175	3.8%

- (1) Source: Population estimates for 2012 to 2020 are from the Weldon Cooper Center for Public Service, Demographics & Workforce Group - July 1st Estimates. Estimates for 2021 was N/A. Estimates for 2021 are based on an average growth rate of 0.49% from 2012 to 2020.
- (2) Source: Personal income data for 2012 to 2020 is from the Bureau of Economic Analysis. Data for 2021 was N/A. Estimates for 2021 are based on an average growth rate of 4.00% from 2012 to 2020.
- (3) Source: Per capita personal income is calculated by dividing the personal income data (2) by the population data (1).
- (4) Source: Virginia Department of Education "Superintendent's Annual Report" (End-of-Year Membership), Includes K-12, special education, and post graduate, but excludes pre-kindergarten. School Enrollment data was N/A for 2021. 2021 data is provided by Fluvanna County Public Schools.
- (5) Source: Virginia Employment Commission, unemployment rates for June of the fiscal year.

## COUNTY OF FLUVANNA, VIRGINIA

Table 13

Principal Employers  
Current Year and the Period Nine Years Prior

## Fiscal Year 2022

Employer	Employees	Rank	Percent of total County Employment
Fluvanna County Public Schools	500-999	1	11%
Fluvanna Correctional Center	250-499	2	6%
County of Fluvanna	100-249	3	3%
Fork Union Military Academy	100-249	4	3%
Lake Monticello Home Owners Association	100-249	5	3%
BFI Transfer Systems of Va	100-249	6	3%
AG Dillard	100-249	7	3%
Silk City Printing	50-99	8	1%
Domino's Pizza	50-99	9	1%
Food Lion	50-99	10	1%

Employer	Employees	Rank	Percent of total County Employment
Fluvanna County Public Schools	505	1	3.90%
Fluvanna Correctional Center	480	2	3.71%
S&N Locating Services, LLC	200	3	1.55%
Fork Union Military Academy	190	4	1.47%
County of Fluvanna	142	5	1.10%
Dominos Pizza	50	6	0.39%
Foodlion	50	7	0.39%
Lake Monticello Owners	50	8	0.39%
Dominion Virginia Power	50	9	0.39%
AG Dillard	50	10	0.39%

Source: Fluvannacounty.org  
Quarter Census of Employment and Wages (QCEW)

## COUNTY OF FLUVANNA, VA

Table 14

Full-time Equivalent County Government Employees by Function  
Last Ten Fiscal Years

Function	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
General government	21.5	21.5	23.5	22.75	22.25	23.5	23.5	26	21	32.5
Judicial administration	12	12	12	13	13	13	13	13	13	8
Public safety										
Sheriffs department	40.5	43.5	47.5	48	48.5	48.5	50	50.5	50	61.5
Fire & rescue	0	0	0	0	0	0		0	0	0
Building inspections	4	4	4	3	3	3	3	4	4	4
Animal control	2	2	2	2	2	2	0	2	1	1
Emergency management	1	1	1	1	1	1	1.5	1	1	1
Public works										
General maintenance	16	16	17	17	17	17	18	20	20	20
Landfill	1.25	1.25	1.25	1.25	1.25	1.25	2	2	2	3
Engineering	1	1	1	1	1	1	0.5	0	0	0
Health and welfare										
Department of social services	29	29	28	30	33.5	33.5	31.5	32	35	34
Culture and recreation										
Parks and recreation	5	5	5	5	7.5	7.5	5	5	5	14
Museum	0	1.5	1.5	1.5	1	1	0.5	0.5	1	1
Library	3	3	3	3.75	4.25	4.25	4.25	6.5	3	11.5
Community development										
Planning	4.5	5	5	6	6	6	5	5	5	5
Economic development	1	1	1	1	1	1	1	1	1	1
Totals	<u>141.75</u>	<u>146.75</u>	<u>152.75</u>	<u>156.25</u>	<u>162.25</u>	<u>163.5</u>	<u>158.75</u>	<u>168.5</u>	<u>162.0</u>	<u>197.5</u>

Source: County Payroll Records.

## COUNTY OF FLUVANNA, VIRGINIA

Table 15

Operating Indicators by Function  
Last Ten Fiscal Years

Function	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Public safety										
Sheriffs department:										
Physical arrests	600	724	623	576	733	838	969	721	283	289
Traffic violations	775	712	460	500	948	1,255	1,283	3,181	681	1,081
Civil papers received	6,493	6,105	5,754	5,221	6,370	14,017	7,129	5,251	4,089	4,709
E911:										
Total calls	20,109	25,923	21,667	18,410	26,973	33,131	32,209	N/A	N/A	N/A
Emergency calls	6,568	6,144	6,106	6,256	6,590	6,586	5,882	7,108	7,530	8,083
Fire & Rescue calls:										
Number of fire calls answered	1,995	1,907	1,777	1,854	1,938	2,008	2,122	1,607	1,549	1,577
Number of rescue calls answered	n/a	2,697	2,628	2,644	2,591	2,680	2,733	2,734	2,811	2,969
Building inspections:										
Permits issued	386	461	469	463	547	755	1,093	1,383	2,229	1,855
Animal control:										
Number of calls answered	1,418	1,671	1,863	1,664	1,558	1,550	1,266	1,606	1,667	1,765
Public works										
Facilities Service Requests	555	817	776	546	500	525	525	600	500	600
Landfill:										
Refuse collected (tons/day)	6.67	6.67	7.14	6.44	6.5	7.6	8	10	10	9
Recycling (tons/day)	0.40	0.77	0.77	0.59	0.85	0.86	1	1	10	1
Health and welfare										
Department of Social Services:										
Adoption Cases	214	235	234	228	219	216	212	233	233	236
Adult Services	810	863	1,071	982	629	790	931	935	861	788
Child Protective Services Cases	292	382	335	342	409	350	341	235	288	393
Family Services Cases	952	874	955	1,051	869	612	543	427	508	605
Foster Care Cases	157	125	59	115	169	223	254	218	239	214
VIEW Cases	365	282	306	228	98	81	83	47	108	208
Auxiliary Grant Cases	27	12	35	40	27	34	27	24	24	18
General Relief Cases	47	30	6	12	5	0	6	12	12	12
Medicaid Cases	24,206	25,697	26,499	32,235	24,885	21,360	37,379	44,009	54,831	37,226
SNAP Cases	21,906	21,845	20,655	18,888	7,890	7,949	16,685	16,487	17,959	9,511
TANF Cases	777	609	663	654	575	494	460	402	514	480
Caseload	49,753	50,954	50,818	54,775	35,775	32,109	56,921	63,029	75,577	49,691
Culture and recreation										
Parks and recreation:										
Youth sports participants	1,400	1,359	250	1,186	1,351	1,752	2,834	764	439	781
Total program participants	n/a	4,267	10,870	8,007	12,323	16,685	17,035	18,720	925	1,077
Community development										
Planning:										
Zoning permits issued	148	181	267	219	326	375	452	519	432	432
Component Unit - School Board										
Education:										
School age population enrolled	3,669	3,593	3,564	3,522	3,556	3,564	3,570	3,444	3,197	3,322
Number of teachers	264	280	271	272	271	266	266	273	258	286
Local expenditures per pupil	\$9,080	\$9,498	\$9,804	\$10,452	\$10,556	\$10,891	\$10,781	\$10,821	\$12,159	\$12,059

Source: Individual county departments

## COUNTY OF FLUVANNA, VIRGINIA

Table 16

Capital Asset Statistics by Function  
Last Ten Fiscal Years

Function	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Public safety										
Sheriffs office:										
Patrol units	35	34	28	32	32	39	42	39	31	43
Other vehicles	4	4	5	8	8	9	10	10	13	7
Building inspections:										
Vehicles	4	3	3	3	2	2	2	2	3	3
Animal control:										
Vehicles	2	3	3	2	2	2	2	2	2	2
Public works										
General maintenance:										
Trucks/vehicles	14	12	13	13	18	18	15	16	16	24
Landfill:										
Vehicles	1	1	1	1	1	1	1	1	1	1
Equipment	4	4	4	4	4	4	4	4	4	4
Sites	1	1	1	1	1	1	1	1	1	1
Health and welfare										
Department of Social Services:										
Vehicles	8	9	9	9	9	8	8	9	9	8
Culture and recreation										
Parks and recreation:										
Community centers	2	2	2	2	2	2	2	2	2	2
Vehicles	4	3	3	3	3	4	4	4	3	3
Parks	2	2	4	4	4	4	4	4	4	4
Swimming pools	0	0	0	0	0	0	0	0	0	0
Tennis courts	0	0	0	0	0	0	0	0	0	0
Community development										
Planning:										
Vehicles	2	3	2	2	3	3	4	4	2	2
Component Unit - School Board										
Education:										
Schools	6	5	5	5	5	5	5	5	5	5
School buses	80	78	82	84	84	86	88	89	93	84

Source: Individual County departments.



# ROBINSON, FARMER, COX ASSOCIATES, PLLC

*Certified Public Accountants*

## **Independent Auditors' Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with Government Auditing Standards**

---

**To the Honorable Members of the Board of Supervisors  
County of Fluvanna, Virginia**

We have audited, in accordance with the auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the *Specifications for Audits of Counties, Cities, and Towns*, issued by the Auditor of Public Accounts of the Commonwealth of Virginia, the financial statements of the governmental activities, the business-type activities, the discretely presented component units, each major fund, and the aggregate remaining fund information of the County of Fluvanna, Virginia, as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise the County of Fluvanna, Virginia's basic financial statements, and have issued our report thereon dated December 15, 2022.

### **Report on Internal Control over Financial Reporting**

In planning and performing our audit of the financial statements, we considered the County of Fluvanna, Virginia's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the County of Fluvanna, Virginia's internal control. Accordingly, we do not express an opinion on the effectiveness of the County of Fluvanna, Virginia's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified.



## Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the County of Fluvanna, Virginia's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

### Purpose of This Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

*Robinson, Farnell, Cox Associates*

Charlottesville, Virginia  
December 15, 2022



# ROBINSON, FARMER, COX ASSOCIATES, PLLC

*Certified Public Accountants*

## **Independent Auditors' Report on Compliance For Each Major Program and on Internal Control over Compliance Required by the Uniform Guidance**

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**To the Honorable Members of the Board of Supervisors  
County of Fluvanna, Virginia**

### **Report on Compliance for Each Major Federal Program**

#### ***Opinion on Each Major Federal Program***

We have audited County of Fluvanna, Virginia's compliance with the types of compliance requirements identified as subject to audit in the *OMB Compliance Supplement* that could have a direct and material effect on each of County of Fluvanna, Virginia's major federal programs for the year ended June 30, 2022. County of Fluvanna, Virginia's major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

In our opinion, County of Fluvanna, Virginia's complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2022.

#### ***Basis for Opinion on Each Major Federal Program***

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditors' Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of County of Fluvanna, Virginia's and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of County of Fluvanna, Virginia's compliance with the compliance requirements referred to above.

#### ***Responsibilities of Management for Compliance***

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to County of Fluvanna, Virginia's federal programs.

## **Auditors' Responsibilities for the Audit of Compliance**

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on County of Fluvanna, Virginia's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about County of Fluvanna, Virginia's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding County of Fluvanna, Virginia's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of County of Fluvanna, Virginia's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of County of Fluvanna, Virginia's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

### **Report on Internal Control over Compliance**

A *deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

**Report on Internal Control over Compliance (Continued)**

Our consideration of internal control over compliance was for the limited purpose described in the Auditors' Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

*Robinson, Farnell, Cox Associates*

Charlottesville, Virginia  
December 15, 2022

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Schedule of Expenditures of Federal Awards - Primary Government and Discretely Presented Component Unit  
Year Ended June 30, 2022

Federal Grantor/State Pass - Through Grantor/ Program or Cluster Title	Pass-through Entity Identifying Number	Federal Assistance Listing	Federal Expendi- tures
<b>PRIMARY GOVERNMENT:</b>			
<u>DEPARTMENT OF AGRICULTURE:</u>			
<u>Pass through payments:</u>			
Department of Social Services:			
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program (SNAP Cluster)	0010109/0010110/0040109/0040110	10.561	\$ <u>528,490</u>
<u>DEPARTMENT OF JUSTICE</u>			
<u>Pass through payments:</u>			
Department of Criminal Justice Services:			
Edward Byrne Memorial Justice Assistance Grant Program	Not Available	16.738	\$ 1,562
Bulletproof Vest Partnership Program	Not Available	16.607	1,516
Crime Victim Assistance	CJS5601701	16.575	<u>25,195</u>
Total Department of Justice			\$ <u>28,273</u>
<u>DEPARTMENT OF TRANSPORTATION:</u>			
<u>Pass through payments:</u>			
Virginia Department of Motor Vehicles:			
Alcohol Open Container Requirements	154AL 1858259 154AL 1959251	20.607	\$ <u>6,391</u>
<u>DEPARTMENT OF HEALTH AND HUMAN SERVICES:</u>			
<u>Pass Through Payments:</u>			
Department of Social Services:			
Guardianship Assistance	Not Available	93.090	\$ 274
MaryLee Allen Promoting Safe and Stable Families	0950109/0950110	93.556	612
Temporary Assistance for Needy Families (TANF)	0400109/0400110	93.558	124,321
Refugee and Entrant Assistance State/Replacement Designee Administered Programs	0500109/0500110	93.566	16,955
Low-Income Home Energy Assistance	0600409/0600410	93.568	19,367
Community-Based Child Abuse Prevention Grants	0770109	93.590	992
Child Care Mandatory and Matching Funds of the Child Care and Development Fund (CCDF Cluster)	0760109/0760110	93.596	29,448
Chafee Education and Training Voucher Program	9160108/9160109	93.599	(511)
Stephanie Tubbs Jones Child Welfare Services Program	0900109	93.645	339
Title IV-E Prevention Program	1100109	93.472	3,639
Foster Care-Title IV-E	1100109/1100110	93.658	246,576
Adoption Assistance	1120109/1120110	93.659	195,435
Social Services Block Grant	1000109/1000110	93.667	112,195
John H. Chafee Foster Care Independence Program for Successful Transition to Adulthood	915108/9150109/9150110	93.674	13,113
Elder Abuse Prevention Interventions Program	8000109	93.747	8,411
Children's Health Insurance Program	0540109/0540110	93.767	2,671
Medical Assistance Program (Medicaid Cluster)	1200109/1200110	93.778	<u>281,785</u>
Total Department of Health and Human Services			\$ <u>1,055,622</u>
<u>NATIONAL ENDOWMENT FOR THE ARTS:</u>			
<u>Pass through payments:</u>			
Virginia Commission for the Arts:			
Promotion of the Arts - Partnership Agreements	99910-10-0440	45.025	\$ <u>4,500</u>

Schedule of Expenditures of Federal Awards - Primary Government and  
Discretely Presented Component Units  
Year Ended June 30, 2022 (Continued)

Federal Grantor/State Pass - Through Grantor/ Program Title	Pass-through Entity Identifying Number	Federal Assistance Listing	Federal Expendi- tures
<b>PRIMARY GOVERNMENT: (Continued)</b>			
<u>DEPARTMENT OF HOMELAND SECURITY:</u>			
<u>Pass through payments:</u>			
Virginia Department of Emergency Management: Emergency Management Performance Grants	Not Available	97.042	\$ <u>29,504</u>
<u>DEPARTMENT OF TREASURY:</u>			
<u>Direct payments:</u>			
COVID-19-Coronavirus State and Local Fiscal Recovery Funds	N/A	21.027	\$ 637,101
<u>Pass through payments:</u>			
Virginia Department of Accounts: COVID-19-Coronavirus Relief Fund	SLT0022	21.019	\$ <u>261,424</u>
Total Department of Treasury			\$ <u>898,525</u>
<b>Total Primary Government</b>			<b>\$ <u>2,551,305</u></b>
<b>COMPONENT UNIT-SCHOOL BOARD:</b>			
<u>DEPARTMENT OF AGRICULTURE:</u>			
<u>Pass through payments:</u>			
Department of Agriculture and Consumer Services: Food distribution (Child Nutrition Cluster)	Not Available	10.555	\$ 1,647,163
Department of Education: School Breakfast Program (Child Nutrition Cluster)	2013IN109941/2014IN109941	10.553	499,282
Summer Food Service Program for Children (Child Nutrition Cluster)		10.559	<u>20,814</u>
Total Child Nutrition Cluster			<u>2,167,259</u>
COVID-19 Pandemic EBT Administrative Costs		10.649	\$ <u>3,063</u>
Total Department of Agriculture			\$ <u>2,170,322</u>
<u>DEPARTMENT OF EDUCATION:</u>			
<u>Pass through payments:</u>			
Department of Education:			
Title 1 Grants to Local Educational Agencies	S010A120046/S010A130046	84.010	\$ 349,691
Career and Technical Education - Basic Grants to States	V048A130046/V048A140046	84.048	53,104
Special Education - Grants to States (Special Education Cluster)	H027A130107/H027A140107	84.027	\$ 884,032
Special Education - Preschool Grant (Special Education Cluster)	H173A140112	84.173	<u>20,800</u>
Total Special Education Cluster			\$ 904,832
English Language Acquisition State Grants	Not Available	84.365	6,835
Supporting Effective Instruction State Grants	S367A130044/S367A140044	84.367	88,918
Student Support and Academic Enrichment Program	S424A170048	84.424	24,709
Education Stabilization Fund			
Governor's Emergency Education Relief Fund	S425C200042	84.425C	3,650
Elementary and Secondary School Emergency Relief Fund	S425D200008	84.425D	<u>2,044,314</u>
			<u>2,047,964</u>
Total Department of Education			\$ <u>3,476,053</u>
<b>Total Component Unit School Board</b>			<b>\$ <u>5,646,375</u></b>
<b>Total Expenditures of Federal Awards</b>			<b>\$ <u>8,197,680</u></b>

See accompanying notes to schedule of expenditures of federal awards.



**COUNTY OF FLUVANNA, VIRGINIA**

Notes to Schedule of Expenditures of Federal Awards  
Year Ended June 30, 2022

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Note 1 - Basis of Presentation

The accompanying schedule of expenditures of federal awards (the Schedule) includes the federal award activity of the County of Fluvanna, Virginia under programs of the federal government for the year ended June 30, 2022. The information in this Schedule is presented in accordance with the requirements of the Uniform Guidance. Because the Schedule presents only a selected portion of the operations of the County of Fluvanna, Virginia, it is not intended to and does not present the financial position, changes in net position, or cash flows of the County of Fluvanna, Virginia.

Note 2 - Summary of Significant Accounting Policies

(1) Expenditures on the Schedule are reported on the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement.

(2) Pass-through entity identifying numbers are presented where available.

Note 3 - Food Donation

Nonmonetary assistance is reported in the schedule at fair market value of the commodities received and disbursed.

Note 4 - De Minimis Cost Rate

The County did not elect to use the 10-percent de minimis indirect cost rate allowed under Uniform Guidance.

Note 5 - Subrecipients

No awards were passed through to subrecipients.

Note 6 - Loan Balances

The County has no loans or loan guarantees which are subject to reporting requirements for the current year.

Note 7 - Relationship to Financial Statements

Federal expenditures, revenues and capital contributions are reported in the County's basic financial statements as follows:

Intergovernmental federal revenues per the basic financial statements:

Primary government:	
General Fund	\$ 2,808,168
Total primary government	<u>\$ 2,808,168</u>
Component Unit School Board:	
School Operating Fund	\$ 3,476,053
School Cafeteria Fund	2,170,322
Total component unit school board	<u>\$ 5,646,375</u>
Total federal expenditures per basic financial statements	<u>\$ 8,454,543</u>
Federal Interest Subsidy	\$ (256,863)
Total federal expenditures per the Schedule of Expenditures of Federal Awards	<u><u>\$ 8,197,680</u></u>

**COUNTY OF FLUVANNA, VIRGINIA**

Schedule of Findings and Questioned Costs  
 Year Ended June 30, 2022

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**Section I - Summary of Auditors' Results**

**Financial Statements**

Type of auditors' report issued:	Unmodified
Internal control over financial reporting:	
Material weakness(es) identified?	No
Significant deficiency(ies) identified?	None reported
Noncompliance material to financial statements noted?	No

**Federal Awards**

Internal control over major programs:	
Material weakness(es) identified?	No
Significant deficiency(ies) identified?	None reported
Type of auditors' report issued on compliance for major programs:	Unmodified
Any audit findings disclosed that are required to be reported in accordance with 2 CFR Section 200.516 (a)?	No

Identification of major programs:

<u>Assistance Listing #</u>	<u>Name of Federal Program or Cluster</u>
21.019	COVID-19-Coronavirus Relief Fund
21.027	COVID-19 Coronavirus State and Local Fiscal Recovery Funds
84.027/84.173	Special Education Cluster
84.425	COVID-19-Education Stabilization Fund

Dollar threshold used to distinguish between Type A and Type B programs.	\$750,000
Auditee qualified as low-risk auditee?	Yes

**Section II - Financial Statement Findings**

There are no financial statement findings to report.

**Section III - Federal Award Findings and Questioned Costs**

There are no federal award findings and questioned costs to report.

**Section IV - Prior Year Findings**

There were no prior year findings.

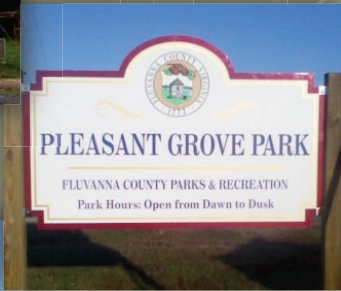


## County of Fluvanna, Virginia

# Annual Comprehensive Financial Report

Fiscal Year Ended  
June 30, 2022

*A great place to live,  
learn, work, and play!*





**FLUVANNA COUNTY BOARD OF SUPERVISORS  
AGENDA ITEM STAFF REPORT**

**TAB G**

<b>MEETING DATE:</b>	December 21, 2022				
<b>AGENDA TITLE:</b>	EDTAC Annual Update				
<b>MOTION(s):</b>	N/A				
<b>BOS 2 YEAR GOALS?</b>	Yes	No	<b>If yes, which goal(s):</b>		
		X			
<b>AGENDA CATEGORY:</b>	Public Hearing	Action Matter	Presentation	Consent Agenda	Other
			X		
<b>STAFF CONTACT(S):</b>	Aaron Spitzer, Director of Parks and Recreation Jennifer Schmack, Director of Economic Development				
<b>PRESENTER(S):</b>	Nina Monroe, EDTAC Chair				
<b>RECOMMENDATION:</b>	N/A				
<b>TIMING:</b>	Routine				
<b>DISCUSSION:</b>	This presentation is to highlight the programs and activities the Economic Development and Tourism Advisory Committee has completed since the October 2021 update and review the activities that are planned for the winter and spring of 2022-2023.				
<b>FISCAL IMPACT:</b>	N/A				
<b>POLICY IMPACT:</b>	N/A				
<b>LEGISLATIVE HISTORY:</b>	N/A				
<b>ENCLOSURES:</b>	N/A				
<b>REVIEWS COMPLETED:</b>	Legal	Finance	Purchasing	HR	Other
					X



**FLUVANNA COUNTY BOARD OF SUPERVISORS  
AGENDA ITEM STAFF REPORT**

**TAB H**

<b>MEETING DATE:</b>	December 21, 2022				
<b>AGENDA TITLE:</b>	Children's Services Act Semi-annual Update				
<b>MOTION(s):</b>	N/A				
<b>BOS 2 YEAR GOALS?</b>	Yes	No	If yes, list goal(s):		
		X			
<b>AGENDA CATEGORY:</b>	Public Hearing	Action Matter	Presentation	Consent Agenda	Other
			X		
<b>STAFF CONTACT(S):</b>	Bryan Moeller, CSA Coordinator				
<b>PRESENTER(S):</b>	Bryan Moeller, CSA Coordinator				
<b>RECOMMENDATION:</b>	N/A				
<b>TIMING:</b>	Routine				
<b>DISCUSSION:</b>	<ul style="list-style-type: none"> <li>• Discussion of mid-year Children's Services Act program.</li> </ul>				
<b>FISCAL IMPACT:</b>	N/A				
<b>POLICY IMPACT:</b>	N/A				
<b>LEGISLATIVE HISTORY:</b>	N/A				
<b>ENCLOSURES:</b>	N/A				
<b>REVIEWS COMPLETED:</b>	Legal	Finance	Purchasing	HR	Other
					X





**FLUVANNA COUNTY BOARD OF SUPERVISORS  
AGENDA ITEM STAFF REPORT**

**TAB I**

<b>MEETING DATE:</b>	December 21, 2022				
<b>AGENDA TITLE:</b>	James River Water Authority (JRWA) Update				
<b>MOTION(s):</b>	N/A				
<b>BOS 2 YEAR GOALS?</b>	Yes	No	<b>If yes, which goal(s):</b>	C4	
	X				
<b>AGENDA CATEGORY:</b>	Public Hearing	Action Matter	Presentation	Consent Agenda	Other
			X		
<b>STAFF CONTACT(S):</b>	Eric Dahl, County Administrator				
<b>PRESENTER(S):</b>	Eric Dahl, County Administrator				
<b>RECOMMENDATION:</b>	N/A				
<b>TIMING:</b>	Routine				
<b>DISCUSSION:</b>	An update will be provided on the current status of the James River Water Authority (JRWA) project and cost estimates.				
<b>FISCAL IMPACT:</b>	N/A				
<b>POLICY IMPACT:</b>	N/A				
<b>LEGISLATIVE HISTORY:</b>	N/A				
<b>ENCLOSURES:</b>	None				
<b>REVIEWS COMPLETED:</b>	Legal	Finance	Purchasing	HR	Other
					X



**FLUVANNA COUNTY BOARD OF SUPERVISORS  
AGENDA ITEM STAFF REPORT**

**TAB J**

<b>MEETING DATE:</b>	December 7, 2022				
<b>AGENDA TITLE:</b>	Adoption of the Fluvanna County Board of Supervisors December 7, 2022 Meeting Minutes.				
<b>MOTION(s):</b>	<b>I move the meeting minutes of the Fluvanna County Board of Supervisors Regular Meeting on Wednesday December 7, 2022, be adopted.</b>				
<b>BOS 2 YEAR GOALS?</b>	Yes	No	<b>If yes, list goals(s):</b>		
		X			
<b>AGENDA CATEGORY:</b>	Public Hearing	Action Matter	Presentation	Consent Agenda	Other
				<b>XX</b>	
<b>STAFF CONTACT(S):</b>	Caitlin Solis, Clerk to the Board				
<b>PRESENTER(S):</b>	Eric Dahl, County Administrator				
<b>RECOMMENDATION:</b>	Approve				
<b>TIMING:</b>	Routine				
<b>DISCUSSION:</b>	None.				
<b>FISCAL IMPACT:</b>	N/A				
<b>POLICY IMPACT:</b>	N/A				
<b>LEGISLATIVE HISTORY:</b>	N/A				
<b>ENCLOSURES:</b>	Draft Minutes for December 7, 2022.				
<b>REVIEWS COMPLETED:</b>	Legal	Finance	Purchasing	HR	Other
					<b>X</b>



**FLUVANNA COUNTY BOARD OF SUPERVISORS**  
**REGULAR MEETING MINUTES**  
**Carysbrook Performing Arts Center**  
**8880 James Madison Hwy, Fork Union, VA 23055**  
**December 7, 2022**  
**Regular Meeting 5:00pm**

**MEMBERS PRESENT:**

John M. (Mike) Sheridan, Columbia District, Chair (*entered meeting at 5:08pm*)  
 Tony O'Brien, Rivanna District, Vice Chair (*entered meeting at 5:08pm*)  
 Mozell Booker, Fork Union District  
 Patricia Eager, Palmyra District  
 Chris Fairchild, Cunningham District

**ABSENT:**

None.

**ALSO PRESENT:**

Eric M. Dahl, County Administrator  
 Kelly Harris, Assistant County Administrator  
 Fred Payne, County Attorney  
 Caitlin Solis, Clerk for the Board of Supervisors

**1 - CALL TO ORDER, PLEDGE OF ALLEGIANCE, & MOMENT OF SILENCE**

At 5:02pm, Supervisor Booker called to order the Regular Meeting of December 7, 2022. After the recitation of the Pledge of Allegiance, a moment of silence was observed.

**3 - ADOPTION OF AGENDA**

<b>MOTION:</b>	Accept the Agenda, for the December 7, 2022 Regular Meeting of the Board of Supervisors, as presented.				
<b>MEMBER:</b>	Mrs. Booker	Mrs. Eager	Mr. Fairchild	Mr. O'Brien	Mr. Sheridan
<b>ACTION:</b>		Motion	Second		
<b>VOTE:</b>	Yes	Yes	Yes	Absent	Absent
<b>RESULT:</b>	<b>3-0</b>				

**4 - COUNTY ADMINISTRATOR'S REPORT**

Mr. Dahl reported on the following topics:

## Announcements and Updates - New Employees

- Michael Carey, Deputy Sheriff, Sheriff's Office, Started November 21st
- Ciara Race, Communications Officer, E911, Started November 21st
- Chad Harrison, Grounds Maintenance Supervisor, Facilities Department, Started November 28th
- Declan Hickey, Deputy Sheriff, Sheriff's Department, Started December 5th

## Pleasant Grove Park's Community of Lights Celebration!

- December 15th through the 18th
- Enjoy a Holiday-Light-Drive-Through-Loop at Pleasant Grove Park from 5pm until 9pm
- Event is FREE and open to the public!
  - We are looking for businesses, organizations, groups, clubs, scout troops, churches, families or anyone who would like to set up a family friendly holiday light display.
  - To set up a family friendly holiday light display please Register Online Free: <https://fluvanna.recdesk.com>
  - *FCPR will supply electricity!*
  - Deadline to Register: Noon, December 9, 2022

Blue Ridge Health Department will be giving away free at-home COVID-19 tests (limit 4 per person), KN95 face masks, and hosting a toy drive (accepting unopened toys).

- Stop by the parking lot in front of 132 Main Street, Palmyra on Tuesday, December 13, 2022 from 3:00pm to 6:00pm

## Spotlight on Business

## Recent Ribbon Cuttings

- Lake Yoga & Wellness LLC, Tonya Wilson, Owner, Crofton Plaza
- Local Eats - Food Truck, Amy Myers, Owner, 74 Joshua Lane, Palmyra

## Palmyra Arts Fest

- 24 Local Vendors
- Food Trucks

Board of Supervisors Minutes

- Free Face Painting
- Free Make and Take Crafts
- Carolers at 11:00 am
- Santa Arrives at 12:30 pm!

Fluvanna County Small Business Office Hours

- Meet with a business advisor to discuss, business concept, marketing strategy, operational questions, funding opportunities, any concerns or challenges.
- December 15, 2022, 1-4pm, Fluvanna Chamber Of Commerce, 177 Main St, Palmyra

**Next BOS Meetings:**

Day	Date	Time	Purpose	Location
Wed	Dec 21	5:00 PM	Work Session – Non-Profit Presentations	Performing Arts Center
Wed	Dec 21	7:00 PM	Regular Meeting	Performing Arts Center
Wed	Jan 4	5:00 PM	Organizational/Regular Meeting	Performing Arts Center
Wed	Jan 4	7:00 PM	Work Session – Non-Profit Presentations	Performing Arts Center

**5 - PUBLIC COMMENTS #1**

At 5:09pm, Chair Sheridan opened the first round of Public Comments.

- Loretta Johnson Morgan, 18 Lake Rd, spoke in opposition to an industrial rezoning along Rte. 15, and asked that another community meeting be scheduled.
- Dr. James Kelley, 363 Manor Blvd, thanked the Board for their generous funding provided to the schools.

With no one else wishing to speak, Chair Sheridan closed the first round of Public Comments at 5:15pm.

**7 - ACTION MATTERS**

*County Attorney Position Description* – Eric Dahl, County Administrator

County Attorney Fred Payne has notified the County of his intention to retire after 37 years of dedicated service. Discussions have been had with the Board of Supervisors on options to either hire another firm to provide County Attorney services or create a County Attorney Department with in-house County staff. A decision has been made to move forward with creating a County Attorney Department to have in-house staff assistance as the County continues to grow.

Between FY18-22, the total average annual County Attorney legal costs averaged \$292K, which includes costs for general counsel, real estate, procurement, litigation, special services and all necessary easement acquisition costs for the Zion Crossroads Water and Sewer System. For FY23 through November, County Attorney costs have averaged around \$30K per month.

In order to fully cover the County for the range of legal services needed, it is anticipated that the County Attorney Department would be made up of a staff of three (3); a County Attorney, Asst. County Attorney and Paralegal/Legal Asst.

County Attorney	\$ 146,741
Asst. County Attorney	\$ 109,502
Paralegal/Legal Asst.	\$ 58,071
Total Personnel (Salary & Benefits)	\$ 314,314

Total Operations	\$ 30,000
------------------	-----------

**GRAND TOTAL \$ 344,314**

The above amounts represent a conservative estimate for FY24 annual fiscal year costs for the County Attorney Department. For the current fiscal year, there could be some overlap between services from Payne & Hodous and in-house staff as the transition occurs to fully staff the County Attorney Department. The plan is to hire the County Attorney first and then let the County Attorney hire the two other positions for the department. It is anticipated the earliest that a full transition would occur would be April 30, 2023. If the County needs some additional time during this transition, there are options with a few of the Deputy County Attorney's from Payne and Hodous to continue to offer legal services.

MOTION:	Approve the County Attorney position description as presented.				
MEMBER:	Mrs. Booker	Mrs. Eager	Mr. Fairchild	Mr. O'Brien	Mr. Sheridan
ACTION:	Motion	Second			
VOTE:	Yes	Yes	Yes	Yes	Yes



<b>RESULT:</b>	<b>5-0</b>
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*Fluvanna County Community Center Commercial Kitchen* – Aaron Spitzer, Director of Parks and Recreation, and Jennifer Schmack, Director of Economic Development

The Commercial (Commissary) Kitchen is a licensed commercial space that is certified for food production. Renters can use the kitchen by the hour or day to produce food while fulfilling regulatory compliance to create food products to sell directly to a consumer, online, wholesale, or to a retail establishment.

Target users of a Commercial Kitchen:

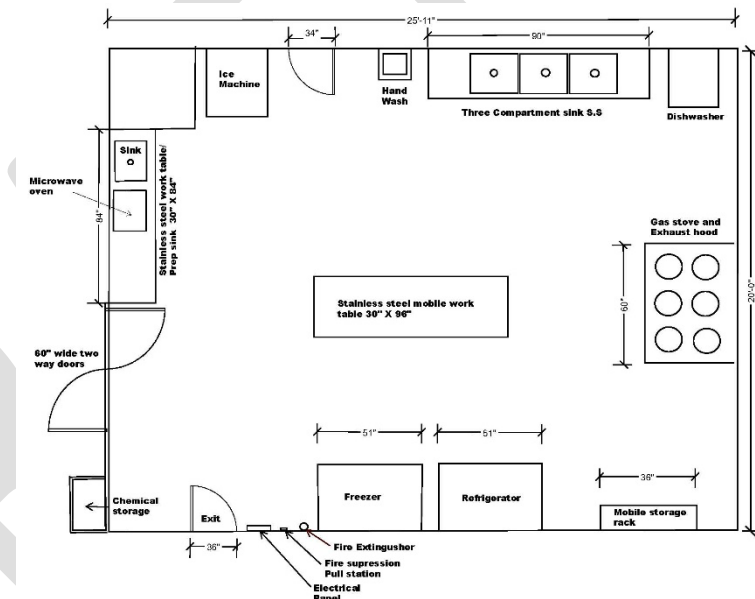
- Start-up food business in need of a permitted facility
- Home-based business that wish to legalize and grow their operations
- Established business looking to grow or reach a new market

These businesses include: caterers, food trucks, prepared meal services, meal or box delivery, pet food makers, bakers, street vendors, cake decorators and producers of specialty food items such as condiments, beverages, and candies.

Fluvanna County Community Center Commercial Kitchen Mission

- The purpose of the county’s Commercial Kitchen is to support small food-based businesses to enable them to remain in Fluvanna County.
- This kitchen benefits from the County's partnership with the Cooperative Extension, to provide educational programming.
- *Goal 2, Action 4* of the Economic Development Strategic Plan vows to “support, advocate, and promote the new community commercial kitchen.”

Fluvanna County Community Center Commercial Kitchen Layout



Proposed Fee Structure

Hours	Fees Per Hour Resident	Fees Per Hour Non-Resident
Monday through Saturday 8:00 am to 5:00 pm	\$35.00/hr.	\$40.25/hr.
Other Hours	\$50.00/hr.	\$57.50/hr.
<u>Food Truck Services</u> Potable Water Filling	\$25.00 for 15 Visits	

Cost Estimates

**Revenue**

**Average Rental**                      4 hours x \$35/hour = \$140                      2 hours x \$35 = \$70

**Expenses**

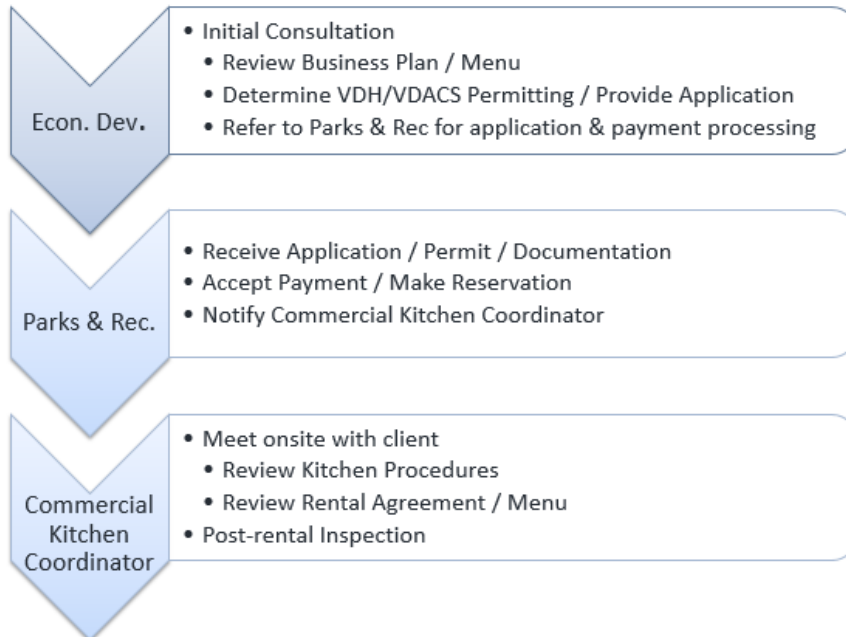
**Staffing (Salary & Taxes)** 4 hours x \$20/hour = \$80                      2 hours x \$20 = \$40  
**Utilities (Propane/Electric/Water)**                      \$25                      \$13  
**Depreciation - Equipment/Maintenance**                      \$ 8                      \$ 4  
**Commercial Kitchen Revenue =**                      **\$27**                      **\$13**

Additional County Support Staff Requested:

Commercial Kitchen Coordinator

- ServSafe Kitchen Manager Certification.
- Kitchen oversight to ensure compliance with state and local health department food safety guidelines.
- Maintains daily kitchen logs: temperature, hold/cold, cooling, waste, cleaning, and inventory.
- Ensures all equipment and utilities are in working order.
- Orientates kitchen users on operations, safety, and maintenance.
- Manages the kitchen’s scheduling, reservation, and records systems.
- Ensures users keep the kitchen clean and organized.
- Performs pre and post inspection cleaning as needed. Occasional deep cleaning of kitchen may be required.
- Conducts reporting required by state and local regulatory entities.

Kitchen Rental Procedures



MOTION #1:	Approve the Commercial Kitchen Rental Fees as presented in the Fluvanna County Community Center Commercial Kitchen Rental Application.				
MEMBER:	Mrs. Booker	Mrs. Eager	Mr. Fairchild	Mr. O’Brien	Mr. Sheridan
ACTION:	Second		Motion		
VOTE:	Yes	Yes	Yes	Yes	Yes
RESULT:	<b>5-0</b>				

MOTION #2:	Approve the Commercial Kitchen Coordinator part-time position description as presented.				
MEMBER:	Mrs. Booker	Mrs. Eager	Mr. Fairchild	Mr. O’Brien	Mr. Sheridan
ACTION:			Motion	Second	
VOTE:	Yes	Yes	Yes	Yes	Yes
RESULT:	<b>5-0</b>				

MOTION #3:	Approve the budget transfer of \$12,480 from the FY23 Parks and Recreation Department budget to a newly created FY23 Commercial Kitchen Department budget to fund the part-time position.				
MEMBER:	Mrs. Booker	Mrs. Eager	Mr. Fairchild	Mr. O’Brien	Mr. Sheridan
ACTION:		Second	Motion		
VOTE:	Yes	Yes	Yes	Yes	Yes
RESULT:	<b>5-0</b>				

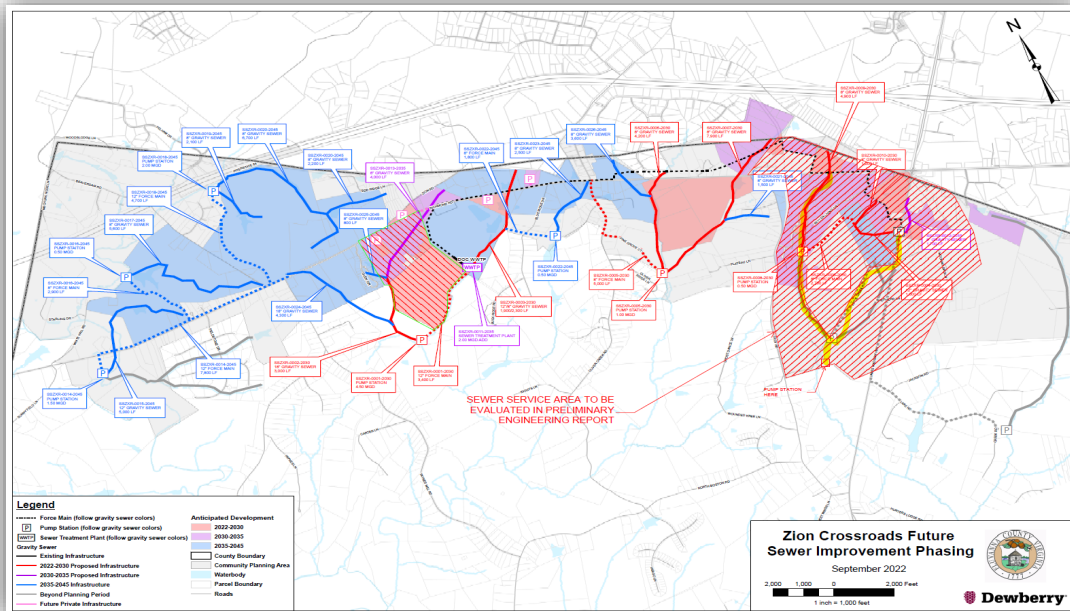
*Dewberry Engineers Inc. – Project Agreement 17 – Tori Melton, Director of Finance*

- The intent of the Route 250 / Route 15 Corridor Preliminary Engineering Report is to develop updated wastewater demand projections for the area, present a thorough conceptual layout of the backbone wastewater system necessary to serve the study area, size the backbone system facilities, and to provide a cost for the proposed wastewater collection and conveyance system expansion.
- The anticipated major components of the Route 250 / Route 15 Corridor Wastewater System include:
  - Zion Crossroads Wastewater Pump Station (WWPS) – (existing)
  - Zion Crossroads WWPS force main – (existing)

Board of Supervisors Minutes

- Route 15 Wastewater Pump Station located in the southern area of the project area – (new)
- Trunk sewer(s) to collect wastewater from within the project area and convey to the existing Zion WWPS or the Route 15 WWPS – (new)
- Route 15 WWPS force main – (new)
- “Scope of Work”
  - Task 1 – Project Kickoff and Data Collection/Review
  - Task 2 – Demand Projections
  - Task 3 – Wastewater Collection and Conveyance System Evaluation
  - Task 4 – Preliminary Engineering Report
  - Task 5 – DEQ American Rescue Plan Act (ARPA) Funding Application
- Timing is of the essence – the work on Task 5 DEQ American Rescue Plan Act (ARPA) funding application must be completed prior to December 15, 2022, and the application must be submitted by the deadline of December 15, 2022.

Sewer PER Evaluation Area



- The Board of Supervisors allocated on April 20, 2022 \$4,137,070 for ARPA Revenue Loss. The current balance after additional Revenue Loss uses is \$2,330,589.
  - Decrease Unassigned Fund Balance associated with ARPA Revenue Loss - \$50,760
  - Increase ZXR Water and Sewer fund - \$50,760

MOTION #1:	Approve a supplemental appropriation of \$50,760 from Unassigned Fund Balance associated with American Rescue Plan Act (ARPA) Revenue Loss funds to the ZXR Water and Sewer fund budget for Zions Crossroads Route 250 and Route 15 Corridor Wastewater System Expansion Preliminary Engineering Report, to establish the funds necessary for Project Agreement 17.				
MEMBER:	Mrs. Booker	Mrs. Eager	Mr. Fairchild	Mr. O’Brien	Mr. Sheridan
ACTION:		Motion		Second	
VOTE:	Yes	Yes	Yes	Yes	Yes
RESULT:	<b>5-0</b>				

MOTION #2:	Approve the Project Agreement #17 for Zions Crossroads Route 250 and Route 15 Corridor Wastewater System Expansion Preliminary Engineering Report with Dewberry Engineers Inc. in the amount of \$50,760, and authorize the County Administrator to execute the Agreement, subject to approval as to form by the County Attorney.				
MEMBER:	Mrs. Booker	Mrs. Eager	Mr. Fairchild	Mr. O’Brien	Mr. Sheridan
ACTION:	Second	Motion			
VOTE:	Yes	Yes	Yes	Yes	Yes
RESULT:	<b>5-0</b>				

FY23 Social Services Salary Range Revision – Kim Mabe, Social Services Director

- A salary range revision will increase minimum salaries for all positions by 3%.
- A salary range revision of 3% will require a 3% pay increase for all employees.
- Current ranges are at the state’s minimum for local Departments of Social Services.
- A salary range revision is needed in order to be competitive with surrounding localities.

Board of Supervisors Minutes

- Current minimum salaries are a barrier to recruiting for essential positions.
- Funding for a range revision requires a 68% local match and 32% federal match.
- A range revision of 3% is consistent with the County’s approval of 3%-6% pay increases in August 2022. Social Services employees are included in the County’s Pay Plan but are not eligible per State policy to receive pay increases based on years of service. A 3% range revision is the best alternative option to provide the same pay increase to Social Services employees that is consistent with the County’s pay plan.

<b>MOTION #1:</b>	Approve the Social Services FY23 Salary Range Revision including a 3% pay increase for employees, with the Federal contribution being \$8,236 and the County contribution being \$17,503 and approve to accept the supplemental appropriation of \$8,236 from Federal funds.				
<b>MEMBER:</b>	Mrs. Booker	Mrs. Eager	Mr. Fairchild	Mr. O’Brien	Mr. Sheridan
<b>ACTION:</b>		Second		Motion	
<b>VOTE:</b>	Yes	Yes	Yes	Yes	Yes
<b>RESULT:</b>	<b>5-0</b>				

<b>MOTION #2:</b>	Approve a budget transfer of \$17,503 from the FY23 BOS Contingency budget to the FY23 Social Services budget to cover the 3% Salary Range Revision.				
<b>MEMBER:</b>	Mrs. Booker	Mrs. Eager	Mr. Fairchild	Mr. O’Brien	Mr. Sheridan
<b>ACTION:</b>	Second	Motion			
<b>VOTE:</b>	Yes	Yes	Yes	Yes	Yes
<b>RESULT:</b>	<b>5-0</b>				

**13 - CLOSED MEETING**

<b>MOTION:</b>	At 6:49pm, move the Fluvanna County Board of Supervisors enter into a closed meeting, pursuant to the provisions of Section 2.2-3711 A.1, & A.5 of the Code of Virginia, 1950, as amended, for the purpose of discussing Personnel – employee termination and Prospective Industry – prospective business update.				
<b>MEMBER:</b>	Mrs. Booker	Mrs. Eager	Mr. Fairchild	Mr. O’Brien	Mr. Sheridan
<b>ACTION:</b>	Second			Motion	
<b>VOTE:</b>	Yes	Yes	Yes	Yes	Yes
<b>RESULT:</b>	<b>5-0</b>				

<b>MOTION:</b>	At 7:21pm, move Closed Meeting be adjourned and the Fluvanna County Board of Supervisors convene again in open session and “BE IT RESOLVED, the Board of Supervisors does hereby certify to the best of each member’s knowledge (i) only public business matters lawfully exempted from open meeting requirements under Section 2.2-3711-A of the Code of Virginia, 1950, as amended, and (ii) only such public business matters as were identified in the motion by which the closed meeting was convened were heard, discussed, or considered in the meeting.”				
<b>MEMBER:</b>	Mrs. Booker	Mrs. Eager	Mr. Fairchild	Mr. O’Brien	Mr. Sheridan
<b>ACTION:</b>	Second			Motion	
<b>VOTE:</b>	Yes	Yes	Yes	Yes	Yes
<b>RESULT:</b>	<b>5-0</b>				

**6 - PUBLIC HEARING**

*Public Hearing for Chapter 8 Fire and Rescue Ordinance – Eric Dahl, County Administrator*

The current Chapter 8 Fire Protection and Public Safety ordinance is being significantly revised to allow the County in the near future to establish a Fluvanna County Department of Emergency Services, which allows the County to hire employee’s to provide EMS, and assist to augment the existing volunteer agencies providing EMS.

The proposed re-enactment of Chapter 8: (i) will establish the Fluvanna County Department of Emergency Services and re-establish the System; (ii) name the Director of Emergency Management (“EMD”) who is Eric Dahl, County Administrator, as the EMS Chief; (iii) modifies the Chapter and the Public Safety System to accommodate the Department, changes in law and the establishment of the Department and the EMS Chief; and (iv) establishes the System Advisory Board.

The repeal of existing Chapter 8, and the repeal and re-enactment of proposed attached replacement Ordinance entitled Chapter 8 Fire Protection, Emergency Services and Public Safety of the Fluvanna County Code, in its entirety, will require that the Board adopt a resolution to re-establish Fees for Emergency Medical Services Vehicle Transports Under Fluvanna County Code Section 8-16-4. The fees proposed are the same as those previously set by the Board and made effective January 1, 2022.

Board of Supervisors Minutes

Pursuant to Virginia law and prudent practice, the EMS Chief is to establish policies for the Fluvanna County Department of Emergency Services. OEMS also requires the Fluvanna County Department of Emergency Services have many of these policies for permitting purposes. The policies presented are Standard Debarment Procedures:

- SDP # 000 – Policy Definitions and Interpretations
- SDP # 001 – Vehicle Operations
- SDP # 002 – Substance Abuse Policy
- SDP # 003 – Background Check Policy
- SDP # 004 – Exposure Control Plan
- SDP # 005 – Tuberculosis Infection Control Plan
- SDP # 006 – Fleet Plan
- SDP # 007 – Personnel Reporting
- SDP # 008 – Personnel Apparel, Gear & Appearance
- SDP # 009 – Standards of Conduct
- SDP # 010 – Incident Reporting
- SDP # 011 – Patient Care Protocols
- SDP # 012 – OIG’s List of Excluded Individuals and Entities

At 7:33pm, Chair Sheridan opened the Public Hearing.

- John Lye, 311 Terrace, spoke in favor of the Chapter 8 Fire and Rescue Ordinance.

With no one else wishing to speak, Chair Sheridan closed the Public Hearing at 7:35pm.

<b>MOTION:</b>	Adopt an ordinance to: (i) repeal Chapter 8 Fire Protection and Public Safety of the Fluvanna County Code, in its entirety; and (ii) adopt and reenact the proposed attached replacement Ordinance entitled Chapter 8 Fire Protection, Emergency Services, and Public Safety of the Fluvanna County Code, in its entirety.				
<b>MEMBER:</b>	Mrs. Booker	Mrs. Eager	Mr. Fairchild	Mr. O’Brien	Mr. Sheridan
<b>ACTION:</b>	Second			Motion	
<b>VOTE:</b>	Yes	Yes	Yes	Yes	Yes
<b>RESULT:</b>	<b>5-0</b>				

<b>MOTION:</b>	Approve and adopt that Resolution of Fluvanna County entitled: “Establishment of Fees for Emergency Medical Services Vehicle Transports Under Fluvanna County Code Section 8-16-4 under the Re-enacted Chapter 8 Fire Protection, Emergency Services and Public Safety.”				
<b>MEMBER:</b>	Mrs. Booker	Mrs. Eager	Mr. Fairchild	Mr. O’Brien	Mr. Sheridan
<b>ACTION:</b>		Motion		Second	
<b>VOTE:</b>	Yes	Yes	Yes	Yes	Yes
<b>RESULT:</b>	<b>5-0</b>				

<b>MOTION:</b>	Pursuant to Fluvanna County Code Chapter 8 as re-enacted, approve and adopt the attached proposed Fluvanna County Department of Emergency Services Standard Procedures SDP # 000 through and including SDP # 012.				
<b>MEMBER:</b>	Mrs. Booker	Mrs. Eager	Mr. Fairchild	Mr. O’Brien	Mr. Sheridan
<b>ACTION:</b>		Second		Motion	
<b>VOTE:</b>	Yes	Yes	Yes	Yes	Yes
<b>RESULT:</b>	<b>5-0</b>				

*FY22 to FY23 Budget Carryover Requests – Tori Melton, Director of Finance*

Fluvanna County Financial Policies Section 1-10 (Re-appropriation)

- Those amounts necessary for the continuation of operating projects or services may be requested by departments for re-appropriation to the budget of the next fiscal year.
- Such requests shall be for specifically-defined projects that could not reasonably be started or completed prior to June 30.
- Such requests shall be reviewed by the County Administrator and presented to the Board of Supervisors for formal approval.

Four Reasons for FY22 Carryover Requests

FY22 Budget Authority - YES

1. Initiative/Project was started in FY22, but was not able to be completed.
  - Meets existing policy.
2. Initiative/project not started in FY22 due to circumstances.
  - Meets existing policy.

FY22 Budget Authority - NO



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3. Requesting carryover of FY22 remaining funds to cover **certain one-time special or capital projects** that are not already approved/funded.
  - **Does not meet existing policy.**
4. Requesting carryover of FY22 remaining funds for **new or unanticipated operating expenses** not included in the FY23 budget
  - i.e., Not funded in FY23, but request/need has been identified; asking for unexpended FY22 dollars to cover that request/need (rather than wait until FY24 budget).
  - **Does not meet existing policy.**

<b>MOTION:</b>	Approve the following carryover requests of FY22 unexpended budget lines from the listed departments to the FY23 Department Budget lines as specified and in the amounts listed:				
	<b>Item</b>	<b>Department</b>	<b>Budget Line</b>	<b>Amount</b>	<b>Meets Policy</b>
	A	Economic Development	Professional Services	\$10,000	Yes
	B	Economic Development	Marketing	\$6,400	Yes
	C	Economic Development	Tourism	\$4,900	Yes
		Total	\$ 21,300		
with a total amount of \$21,300 to be re-appropriated.					
<b>MEMBER:</b>	Mrs. Booker	Mrs. Eager	Mr. Fairchild	Mr. O'Brien	Mr. Sheridan
<b>ACTION:</b>			Motion	Second	
<b>VOTE:</b>	Yes	Yes	Yes	Yes	Yes
<b>RESULT:</b>	<b>5-0</b>				

*FY22 to FY23 Carryover Requests - FCPS – Dr. Peter Gretz, Schools Superintendent and Brenda Gilliam, Executive Director*

Fluvanna County Financial Policies Section 1-10 (Re-appropriation)

- Those amounts necessary for the continuation of operating projects or services may be requested by departments for re-appropriation to the budget of the next fiscal year.
- Such requests shall be for specifically-defined projects that could not reasonably be started or completed prior to June 30.
- Such requests shall be reviewed by the County Administrator and presented to the Board of Supervisors for formal approval.

Four Reasons for FY22 Carryover Requests

FY22 Budget Authority - YES

1. Initiative/Project was started in FY22, but was not able to be completed.
  - **Meets existing policy.**
2. Initiative/project not started in FY22 due to circumstances.
  - **Meets existing policy.**

FY22 Budget Authority - NO

3. Requesting carryover of FY22 remaining funds to cover **certain one-time special or capital projects** that are not already approved/funded.
  - **Does not meet existing policy.**
4. Requesting carryover of FY22 remaining funds for **new or unanticipated operating expenses** not included in the FY23 budget
  - i.e., Not funded in FY23, but request/need has been identified; asking for unexpended FY22 dollars to cover that request/need (rather than wait until FY24 budget).
  - **Does not meet existing policy.**

Dr. Gretz presented carryover requests for Public Address System upgrade at the Fluvanna County High School - \$100,000, retro fit 12 buses with air conditioning - \$144,000, covering the increased fuel cost of heating oil and diesel fuel - \$250,000, and amend the FY23 Fluvanna County Public Schools bonus to match the FY22 County bonus - \$300,000.

After a lengthy discussion, Chair. Sheridan asked for a vote.

<b>MOTION #1:</b>	I move the Board of Supervisors approve carryover of FY22 Fluvanna County Public Schools unexpended local funds in the amount of \$300,000.00, increasing the FY23 Schools local appropriation from \$19,727,761 to \$20,027,761. - Staff Bonus \$300,000				
<b>MEMBER:</b>	Mrs. Booker	Mrs. Eager	Mr. Fairchild	Mr. O'Brien	Mr. Sheridan
<b>ACTION:</b>	Motion			Second	
<b>VOTE:</b>	Yes	No	No	Yes	Yes
<b>RESULT:</b>	<b>3-2</b>				

<b>MOTION #2:</b>	I move the Board of Supervisors approve carryover of FY22 Fluvanna County Public Schools unexpended local funds in the amount of \$244,000 to the FY23 CIP Budget (Schools), for the following item: - FCHS Public Address System Upgrade \$100,000 - Retrofit 12 School Buses with AC \$144,000				
<b>MEMBER:</b>	Mrs. Booker	Mrs. Eager	Mr. Fairchild	Mr. O'Brien	Mr. Sheridan
<b>ACTION:</b>	Second			Motion	
<b>VOTE:</b>	Yes	Yes	No	Yes	Yes
<b>RESULT:</b>	<b>4-1</b>				

**7A – BOARDS AND COMMISSIONS**

<b>MOTION:</b>	Move the Board of Supervisors approve the following Board, Commission, or Committee appointment(s)/reappointments(s):				
<b>BOARD/COMMISSION/COMMITTEE</b>	<b>APPOINTEES</b>		<b>APPT/ REAPPT</b>	<b>BEGINS TERM</b>	<b>ENDS TERM</b>
JAUNT Board Library Board of Trustees – At-Large	David C. Harlow		Appt	12/7/2022	6/30/2025
<b>MEMBER:</b>	Mrs. Booker	Mrs. Eager	Mr. Fairchild	Mr. O'Brien	Mr. Sheridan
<b>ACTION:</b>	Second				Motion
<b>VOTE:</b>	Yes	Yes	Yes	Yes	Yes
<b>RESULT:</b>	<b>5-0</b>				

**MOTION TO EXTEND**

- At 8:53pm, a motion was made to extend the Board of Supervisors meeting.

<b>MOTION:</b>	Approve a motion to extend the December 7, 2022 Regular Board of Supervisors meeting to 10:00pm.				
<b>MEMBER:</b>	Mrs. Booker	Mrs. Eager	Mr. Fairchild	Mr. O'Brien	Mr. Sheridan
<b>ACTION:</b>	Motion			Second	
<b>VOTE:</b>	Yes	Yes	Yes	Yes	Yes
<b>RESULT:</b>	<b>5-0</b>				

**8 – PRESENTATIONS**

*FCPS Preliminary Budget Discussion* – Dr. Peter Gretz, Superintendent

Dr. Gretz gave a high level overview of the Fluvanna County Public Schools FY24 budget priorities including per pupil expenditures, enrollment data, staff compensation, teacher experience, compensation projection and unknowns.

*Historic Structures Report* – Calvin Hickman, Director of Public Works

- Kathleen Kilpatrick, Chair of the Courthouse Restoration Committee & Member, Board of Directors discussed the Historic Courthouse’s significance for the County as well as it being considered a masterwork of architecture by General John Hartwell Cocke, a founder of UVA, trusted protégée appointed by Jefferson to help oversee construction of the Academical Village – now a World Heritage Site.

- Calvin Hickman, Director of Public Works, gave an overview of the project including GOALS

The historic preservation goals for this building are the efficient and effective preservation of the historic fabric and the continued use of this important building and site.

**TIMELINE**

Restoration and repair work must be executed with urgency in the near- and medium-terms to protect this historic building.

Board of Supervisors Minutes

KEY FINDINGS

The report finds a number of deficient conditions in building components critical to the integrity of the building and elements which are essential to the original design intent.

Below are the key items which will have a significant impact on the preservation the building.

The associated treatments are expected to incur the balance of both the effort and cost during a Preservation construction project:

Restoration of front columns, extensive repairs to roofing system, full window and door restoration, localized masonry repairs, refinishing exterior painted surfaces, addressing high humidity in basement, restoration and repair of interior finishes, localized structural repairs

FUNDING

A funding campaign which partners the county with the Fluvanna Historical Society is needed to raise and allocate the significant funding to complete the recommended repairs.

PRIORITY MATRIX

The following table is a summary of the recommendations for Fluvanna County Historic Courthouse. The items are listed by discipline for easy reference. More information is provided on these treatments in the condition assessment and treatment recommendations portions of the report. Refer to Appendix A for the cost estimate for these scopes of work.

- Priority 1 – within one year
  - Urgent threats to building fabric
  - Additional Investigation and testing to confirm future treatment
- Priority 2 – within three years
  - Improvements and repairs to the building’s exterior envelope
- Priority 3 – within five years
  - Interior repairs
  - Minor exterior repairs

ORDER OF  
MAGNITUDE  
COST ESTIMATE

Description	Priority #1 within 1 Year	Priority #2 within 3 Years	Priority #3 within 5 Years
ESTIMATED CONSTRUCTION COST BY PHASE	\$ 115,974	\$ 502,382	\$ 587,619
ESTIMATED ADDITIONAL PROJECT COSTS <small>(Rough Order of Magnitude Sum of Permits, Engineering Fees, Architectural Fees, Legal Services, and Administrative Costs)</small>	\$ 17,396	\$ 125,596	\$ 146,905
TOTAL PROJECT COST BY PHASE	\$ 133,370	\$ 627,978	\$ 734,524
<b>TOTAL ESTIMATED COST FOR ALL PHASES</b>			<b>\$1,495,872</b>
<b>ALTERNATES</b>			
ALTERNATE CONSTRUCTION COST BY PHASE	\$ -	\$ 106,144	\$ 468,563
ESTIMATED ADDITIONAL PROJECT COSTS	\$ -	\$ 26,536	\$ 117,141
ESTIMATED PROJECT COSTS OF ALTERNATES	\$ -	\$ 132,680	\$ 585,704
<b>TOTAL ESTIMATED ADDITIONAL COST FOR ALTERNATES</b>			<b>\$ 718,384</b>

- Marvin Moss, President of the Historical Society, discussed the strength of and commitment to public-private partnership and the collaboration of the County of Fluvanna and the Historical Society on the Old Stone Jail, Haden House and the Fluvanna Farm Heritage Museum and now the Historic 1830 Courthouse.

**MOTION TO EXTEND**

- At 9:57pm, a motion was made to extend the Board of Supervisors meeting.

<b>MOTION:</b>	Approve a motion to extend the December 7, 2022 Regular Board of Supervisors meeting to 11:00pm.				
<b>MEMBER:</b>	Mrs. Booker	Mrs. Eager	Mr. Fairchild	Mr. O’Brien	Mr. Sheridan
<b>ACTION:</b>	Motion			Second	
<b>VOTE:</b>	Yes	Yes	Yes	Yes	Yes
<b>RESULT:</b>	<b>5-0</b>				

**9 - CONSENT AGENDA**

The following items were approved under the Consent Agenda for December 7, 2022:

- Minutes of November 10, 2022 – Caitlin Solis, Clerk to the Board
- Minutes of November 16, 2022 – Caitlin Solis, Clerk to the Board
- Accounts Payable Report for September 2022 – Tori Melton, Director of Finance
- Accounts Payable Report for October 2022 – Tori Melton, Director of Finance
- FY23 Voluntary Contributions – Tori Melton, Director of Finance



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- FY23 FCPS Grants Supplemental Appropriation – Brenda Gilliam, Executive Director for Instruction and Finance
- FY23 FCPS Grants Supplemental Appropriation – Brenda Gilliam, Executive Director for Instruction and Finance
- CRMF - FCHS Centrifugal Pump – Don Stribling, FCPS Executive Director
- CRMF - FCHS Chiller #1 – Don Stribling, FCPS Executive Director
- Dewberry Project Agreement #16 for Zions Crossroads Water & Sewer Punch List Bid – Donna Allen, Purchasing Officer
- Lake Monticello Response 5 Vehicle Purchase Agreement – Donna Allen, Purchasing Officer

<b>MOTION:</b>	Approve the consent agenda, for the December 7, 2022 Board of Supervisors meeting, and to ratify Accounts Payable and Payroll for September 2022, in the amount of \$4,182,536.48 and October 2022, in the amount of \$1,683,856.40.				
<b>MEMBER:</b>	Mrs. Booker	Mrs. Eager	Mr. Fairchild	Mr. O'Brien	Mr. Sheridan
<b>ACTION:</b>	Second			Motion	
<b>VOTE:</b>	Yes	Yes	Yes	Yes	Yes
<b>RESULT:</b>	<b>5-0</b>				

**10 - UNFINISHED BUSINESS**

None.

**11 - NEW BUSINESS**

*Mrs. Booker mentioned serving on the Rivanna River Basin Commission (RRBC) and suggested another Board member serve on it next year. Mrs. Booker also mentioned the affordable housing tour before the VACo Conference and brought informational flyers for the other Board members.*

**12 - PUBLIC COMMENTS #2**

At 10:17pm, Chair Sheridan opened the second round of Public Comments.

- Dr. James Kelley, 363 Manor Blvd, thanked the Board for the approval of the carryover requests. With no one else wishing to speak, Chair Sheridan closed the second round of Public Comments at 10:18pm.

**14 - ADJOURN**

<b>MOTION:</b>	Adjourn the regular meeting of Wednesday, December 7, 2022 at 10:18pm.				
<b>MEMBER:</b>	Mrs. Booker	Mrs. Eager	Mr. Fairchild	Mr. O'Brien	Mr. Sheridan
<b>ACTION:</b>	Second			Motion	
<b>VOTE:</b>	Yes	Yes	Yes	Yes	Yes
<b>RESULT:</b>	<b>5-0</b>				

ATTEST:

FLUVANNA COUNTY BOARD OF SUPERVISORS

\_\_\_\_\_  
 Caitlin Solis  
 Clerk to the Board

\_\_\_\_\_  
 John M. Sheridan  
 Chair



**BOARD OF SUPERVISORS**  
County of Fluvanna  
Palmyra, Virginia  
**RESOLUTION No. 21-2022**

**A RESOLUTION FOR THE ESTABLISHMENT OF FEES FOR EMERGENCY MEDICAL SERVICES VEHICLE TRANSPORTS UNDER FLUVANNA COUNTY CODE SECTION 8-16-4 UNDER THE RE-ENACTED CHAPTER 8 FIRE PROTECTION, EMERGENCY SERVICES AND PUBLIC SAFETY**

WHEREAS, on December 7, 2022, the Board of Supervisors of Fluvanna County (the “Board”) repealed Chapter 8 Fire Protection and Public Safety of the Fluvanna County Code, in its entirety; and (ii) adopted and reenacted a replacement Ordinance entitled Chapter 8 Fire Protection, Emergency Services and Public Safety of the Fluvanna County Code, in its entirety;

WHEREAS, under the reenacted Fluvanna County Code Section 8-16-4, the Board by resolution shall establish fees for emergency medical services vehicle transports;

WHEREAS, prior to the adoption and reenactment of the replacement ordinance a similar section also required that the Board establish such for emergency medical services vehicle transports and the most recent fees adopted by the Board were effective January 1, 2022, and were set at:

**Schedule of Fees:**

*Current Fees (125% of Medicare Allowable Charges):*

- *Basic Life Support (BLS):* \$ 501.48
- *Advanced Life Support 1 (ALS1):* \$ 595.50
- *Advanced Life Support 2 (ALS2):* \$ 861.91
- *Mileage (All Service Levels):* \$ 15.19 per loaded mile;

WHEREAS, the Board desires to adopt fees for Emergency Medical Services Vehicle Transports Under Fluvanna County Code Section 8-16-4 consistent with those effective January 1, 2022 as set forth above;

NOW, THEREFORE, BE IT RESOLVED that the Board hereby incorporates the recitation set forth above, and approves and adopts the above Schedule of Fees for Emergency Medical Services Vehicle Transports Under Fluvanna County Code Section 8-16-4 consistent with those previously in effect as of January 1, 2022; and

BE IT FURTHER RESOLVED that the Fluvanna County’s Board hereby authorizes and directs its officers and staff to take all steps reasonably necessary or appropriate to implement such Schedule of Fees and to develop any specific procedures as applicable and appropriate for Fluvanna County, provided that such specific procedures are consistent with the terms and conditions of the Fluvanna County Code and the Schedule of Fees; and

BE IT FURTHER RESOLVED that this Resolution shall take effect immediately upon adoption.

THE FOREGOING RESOLUTION WAS DULY AND REGULARLY ADOPTED by the Fluvanna County Board of Supervisors at a regular meeting of the Board held on the 7th day of December, 2022, by the following vote:

	AYE	NAY	ABSTAIN	ABSENT	MOTION	SECOND
Mozell H. Booker, Fork Union District	X					
Patricia B. Eager, Palmyra District	X				X	
Chris Fairchild, Cunningham District	X					
Anthony P. O’Brien, Rivanna District	X					X
John M. Sheridan, Columbia District	X					

Attest:

\_\_\_\_\_  
John M. Sheridan, Chair

Fluvanna County Board of Supervisors



# Capital Reserve Maintenance Fund Request

## TAB K

**MOTION: I move that the Board of Supervisors approve a Capital Reserve Maintenance Fund Request in the amount of \$9,800.00 for the purpose(s) of:**

**Mold remediation in the basement of the Commonwealth's Attorney building.**

### Section 1 - REQUEST

Requesting Department/Agency <b>Public Works Department</b>	Dept/Agency Contact <b>Calvin Hickman</b>	Date of Request <b>12/13/2022</b>
Phone <b>(434) 591-1925</b>	Fax <b>(434) 591-1924</b>	Fiscal Year <b>FY23</b>

Reserve Fund Purpose Category: **Mold remediation in the basement of the Commonwealth's Attorney building.**

Description of Project/Repair	Qty	Unit Price	Total Price
<b>Mold Remediation</b>	1	\$9,800.00	\$9,800.00
			\$0.00
			\$0.00
			\$0.00

Total Request: **\$9,800.00**

Description and justification for proposed use.

**The presence of mold was detected in the basement of the Commonwealth's Attorney building. Professional mold remediation will need to be performed.**

Department/Agency Head Name <b>Calvin Hickman, Public Works Director</b>	Signature <b>Calvin Hickman</b> <small>Digitally signed by Calvin Hickman Date: 2022.12.13 14:40:19 -05'00'</small>	Date <b>12/13/2022</b>
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### Section 2 - REVIEW

Recommended? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	County Finance Director <b>Tori Melton</b> <small>Digitally signed by Tori Melton Date: 2022.12.14 14:25:29 -05'00'</small>	Date
Recommended? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	County Administrator <b>Eric Dahl</b> <small>Digitally signed by Eric Dahl Date: 2022.12.14 14:27:35 -05'00'</small>	Date

### Section 3 - BOARD OF SUPERVISORS

Approved? <input type="checkbox"/> Yes <input type="checkbox"/> No	Decision Date	Comments
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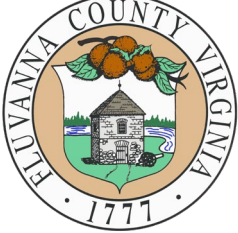


**FLUVANNA COUNTY BOARD OF SUPERVISORS  
AGENDA ITEM STAFF REPORT**

**TAB L**

<b>MEETING DATE:</b>	December 21, 2022				
<b>AGENDA TITLE:</b>	Department of Emergency Services Policy SDP # 013				
<b>MOTION(s):</b>	<b>Pursuant to Fluvanna County Code Chapter 8 Fire Protection, Emergency Services, and Public Safety of the Fluvanna County Code, Section 10, I move the Board of Supervisors approve and adopt the attached proposed Fluvanna County Department of Emergency Services Standard Procedures SDP # 013.</b>				
<b>BOS 2 YEAR GOALS</b>	Yes	No	<b>If yes, list goal(s):</b>		
		X			
<b>AGENDA CATEGORY:</b>	Public Hearing	Action Matter	Presentation	Consent Agenda	Other
		<b>X</b>	<b>X</b>		
<b>STAFF CONTACT(S):</b>	Eric Dahl, County Administrator; and Debbie Smith, Emergency Management Coordinator				
<b>PRESENTER(S):</b>	Eric Dahl, County Administrator				
<b>RECOMMENDATION:</b>	None				
<b>TIMING:</b>	None				
<b>DISCUSSION:</b>	<p>On December 7, 2022, the Board repealed old Chapter 8, and adopted the replacement entitled Chapter 8 Fire Protection, Emergency Services and Public Safety of the Fluvanna County Code, in its entirety.</p> <p>Pursuant to Virginia law and prudent practice, the EMS Chief is to establish policies for the Fluvanna County Department of Emergency Services. OEMS also requires the Fluvanna County Department of Emergency Services have many of these policies for permitting purposes. Policies SDP # 000-012 were adopted December 7, 2022. The EMS Chief presents new policy SDP # 013 to comply with the requirements in Virginia EMS Rules and Regulation 12VAC5-31-600 titled "Quality management reporting" which requires that an Emergency Medical Services ("EMS") agency shall have an ongoing QM Program designed to objectively, systematically and continuously monitor, assess and improve the quality and appropriateness of patient care provided by the agency.</p> <ul style="list-style-type: none"> <li>• SDP # 013 - Emergency Medical Services Quality Management Program</li> </ul>				
<b>FISCAL IMPACT:</b>	N/A				
<b>POLICY IMPACT:</b>	N/A				
<b>LEGISLATIVE HISTORY:</b>	N/A				
<b>ENCLOSURES:</b>	<ul style="list-style-type: none"> <li>• Fluvanna County Standard Debarment Procedures: <ul style="list-style-type: none"> <li>○ SDP # 013 - Emergency Medical Services Quality Management Program</li> </ul> </li> </ul>				

<b>REVIEWS COMPLETED:</b>	Legal	Finance	Purchasing	HR	Other
<b>X</b>					<b>X</b>

	<b>FLUVANNA COUNTY DEPARTMENT OF EMERGENCY SERVICES STANDARD PROCEDURES</b>		
	<b>Policy:</b>	Emergency Medical Services Quality Management Program	<b>SDP # 0013</b>
	<b>Scope:</b>	Operations	<b>Page   1</b>
	<b>Authority:</b>	Adopted pursuant to Fluvanna County Code Chapter 8, Section 10	<b>Effective Date:</b>

**Purpose:**

This policy #013 establishes the Fluvanna County Emergency Medical Services Quality Management ("QM") Program (the "Program") which is designed to objectively, systematically and continuously monitor, assess and improve the quality and appropriateness of care provided by the Department and any volunteers or employees thereof, and all contractors working for the County in the System. This Program will provide a forum for continuous System improvement, and a peer review process focused on industry best practices to promote optimal prehospital care delivery. QM is a Department-wide responsibility; this joint effort provides opportunities to improve quality care consistent with best practices and evidence-based medicine.

This Program complies with the requirements in Virginia EMS Rules and Regulation 12VAC5-31-600 titled "Quality management reporting" which requires that an Emergency Medical Services ("EMS") agency shall have an ongoing QM Program designed to objectively, systematically and continuously monitor, assess and improve the quality and appropriateness of patient care provided by the agency. The QM Program shall be integrated and include activities related to patient care, communications, and all aspects of transport operations and equipment maintenance pertinent to the agency's mission. The agency shall maintain a QM report that documents quarterly Prehospital Patient Care Report reviews, supervised by the operational medical director ("OMD").

As defined in the VAC, "Prehospital patient care report" or "PPCR" for purposes of the Program means a document used to summarize the facts and events of an EMS incident and includes, but is not limited to, the type of medical emergency or nature of the call, the response time, the treatment provided and other minimum data items as prescribed by the board. "PPCR" includes any supplements, addenda, or other related attachments that document patient information or care provided.

**Objectives:**

- A. Strive to improve the Department through monitoring of care delivery and systems operations to promote ongoing outstanding care and identified challenges addressed.
- B. Provide a program of constructive feedback to EMS providers.
- C. Recognize trends in patient care that need improvement and recommend and/or providing education to facilitate system and provider improvement.
- D. Recognition of outstanding care and operations, with an emphasis on building better providers.
- E. Focus on the process to improve overall outcomes, not on the individual outcomes themselves.



<b>POLICY:</b> Emergency Medical Services Quality Management Program	<b>SDP # 013</b>	<b>PAGE 2</b>
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- F. Maintain an integrated program that includes all activities: patient care, communications, all aspects of transport operations and equipment maintenance pertinent to the agency's mission.
- G. As required by the VAC, maintain QM reports that document quarterly PPCR reviews supervised by the Department's OMD.

**Definitions:**

Quality Assurance (QA): A retrospective review of services and processes that is intended to identify problems and provide adequate confidence that the quality of patient care is appropriate and consistent with service guidelines

Quality Improvement (QI): A process by which agencies shall ensure the information gained through Quality Assurance activities is utilized to continuously improve the quality of care and system operations.

Quality Management (QM): The continuous study and improvement of an EMS agency or system including the collection of data, the identification of deficiencies through continuous evaluation, the education of personnel and the establishment of goals, policies and programs that improve patient outcomes in the EMS system.

Quality Management Committee (QM Committee): The QM Committee is comprised of the OMD, the EMS Chief or his designee (note: EMC may be EMS Chief's designee), and the EMC and such other EMS supervisors as may be appointed to the Committee by the EMS Chief from time to time. It is preferred that at least one Member of each EMS certification level be on the committee.

Operational Medical Director (OMD): Physician supervisor for agency's pre-hospital care. Assists agency in ensuring that care provided to the ill or injured patient is medically appropriate. Includes oversight and involvement with the operational and administrative aspects of the Department (for example training, QA/QI, and education).

Guidelines: The written orders approved by the individual agency OMD specifying the conditions under which emergency medical care is to be given by EMS personnel.

Fluvanna County Emergency Medical Services Department (Department or FCEMS): The department in which the QM committee oversees the clinical care.

**Policy:**

- A. Summary:
  - i. The Program is a systematic process of review and analysis of patient interactions.
  - ii. Every response and transport of each patient is reviewed by the QM committee, which is established under this Policy. These reviews include all emergency responses including those that do not result in a patient transport. We have chosen to commit to this level of review as the best way to immediately identify and address patient care issues. It also allows us to better collect data to increase our level of clinical sophistication and evaluate the latest EMS protocols and equipment. The Program is not punitive and field providers are encouraged to initiate conversations regarding specific patient care issues as part of their effort to continuously improve themselves while complying with all

applicable law, and specifically, but without limitation, the laws related to protected health information (PHI).

- iii. The QM program encourages our field providers to team together to develop and enhance the Department's EMS system. The Program ensures compliance with Department Treatment Guidelines, identifies training opportunities, highlights outstanding clinical performance, and reviews specific illnesses and injuries along with their associated treatments identifying opportunities for System improvement.
  - iv. The FCEMS QM Program analyzes all skills performed by ALS/BLS personnel to ensure clinical competency and treatment guideline compliance. Trends are monitored and appropriate action is taken when needed. The QM Program conducts prospective, concurrent, and retrospective review of our field providers' medical care, and provides feedback, coaching and consulting to ensure the highest standards of delivery of patient care. It includes monthly morbidity and mortality (M&M) meetings with the OMD and supervisors, as well as monthly training and quarterly skills retention. Participants learn critical thought process patterns and constructive self-scrutiny.
- B. The Program also handles Special Projects, Research, Data Collection and Trending. These efforts help the Department improve overall System performance and maintain the company's high standards.
  - C. The QM Committee will adopt plans as needed to address discrepancies and concerns around patient care and system operations, and to continually improve the overall provision of service to the citizens of Fluvanna County.
  - D. The QM Committee will meet at a minimum of one time per month.
  - E. The QM Committee shall prepare and maintain a QM report that documents quarterly Prehospital Patient Care Report reviews, supervised by the OMD.
  - F. At least annually, the QM Committee shall prepare a written statement of Department Program goals and objectives which address at a minimum the following:
    - 1) Identify important aspects of care
    - 2) How the agency will collect and organize data
    - 3) What actions will be taken to improve care
    - 4) Recognize, reward, and reinforce positive performance
  - G. FCEMS will document all aspects of the QM Committee activity, to include:
    - 1) Meeting dates
    - 2) Issues discussed
    - 3) Resolutions and/or disciplinary action
    - 4) OMD involvement
  - H. FCEMS will attempt to provide continuing education and remedial training, depending on resources and scheduling.
  - I. FCEMS will review dispatched calls for QA.

1) Review of calls will include:

- a) Completeness of information (all areas completely filled out, check boxes, certification numbers, narrative, etc.)
- b) Adherence to Department Guidelines
- c) Complete set of times
- d) Minimum of two complete sets of vital signs in all transports (VS q15 mins in stable patients, and q5 in unstable patients)
- e) Medications given, if any (correct drug, dose, route,time, etc.)
- f) Appropriate procedures performed by appropriate personnel
- g) Treatment Guideline adherence/ deviations
- h) Necessary interventions performed
- i) Procedure success rates
- j) Appropriate destination decision
- k) Response time less than 2 minutes
- l) Scene times less than 20 minutes
- m) Turnaround times at the hospital less than 30 minutes from UVA Medical Center, and 25 minutes from MJH main hospital.
- n) Proper documentation
- o) 12 leads attached to run report
- p) Signature forms attached
- q) Appropriateness of ALS downgrade to BLS

J. FCEMS 'method for addressing patient care concerns include:

- 1) Notification of the Agency's Supervisor and OMD.
- 2) Address the patient care deficiencies via meeting and remedial training.
- 3) Bringing to the attention of the OMD any issues seriously affecting patient care that cannot be satisfactorily resolved through remedial training, or is a serious violation of EMS protocol or local standard of care.
- 4) Remedial training required within the agency for the provider with evaluation of the training results (i.e., hours completed, competencies performed, etc.)
- 5) OMD will be notified in writing of the completed remedial training with a non-biased evaluation.
- 6) Following the required training, there will be an internal agency review of all runs involving the provider for the next 2 months.

K. QM Committee may establish a method by which personnel's skills may be evaluated, by either tracking field experience and/or training experience.

L. QM Committee are the only team members reviewing calls that are not directly related to their own calls.

M. Confidentiality of Information, as to patients and providers involved (PHI), shall be exercised at all times. HIPAA compliance is a must and any violation of HIPAA will be addressed via disciplinary action. This includes discussion in any open forum that is not at a called meeting by the QM Committee.

<b>POLICY:</b> Emergency Medical Services Quality Management Program	<b>SDP # 013</b>	<b>PAGE 5</b>
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- N. The OMD or Department may define specific cases for QA review (forexample: chest pain, cardiac arrest, intubations, external agency transfers, refusals, etc.).
- O. At the OMD's request, an external clinical review may be held to include reviews by other qualified staff or agency members. The purpose of the clinical review is to provide external evaluation and input of any identified issues after internal processes have been exhausted without an appropriate resolution. Any proposed actions from such a review will abide by applicable state EMS regulations and shall follow due process as outlined in FCEMS policies.



**FLUVANNA COUNTY BOARD OF SUPERVISORS  
MEETING PACKAGE ATTACHMENTS**

Incl?	Item
<input checked="" type="checkbox"/>	BOS Contingency Balance Report
<input checked="" type="checkbox"/>	Building Inspections Report
<input checked="" type="checkbox"/>	Capital Reserve Balances Memo
<input type="checkbox"/>	Fluvanna County Bank Balance and Investment Report
<input checked="" type="checkbox"/>	Unassigned Fund Balance Report
<input checked="" type="checkbox"/>	VDOT Monthly Report & 2020 Resurfacing List
<input checked="" type="checkbox"/>	ARPA Fund Balance Memo
<input type="checkbox"/>	



### BUILDING INSPECTIONS MONTHLY REPORT

County of Fluvanna

<b>Building Official:</b>	<b>Period:</b>
Andrew Wills	November, 2

Category	Year	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
<b>BUILDING PERMITS ISSUED</b>													
<b>NEW - Single Family Detached (incl. Trades permits &amp; SWMH)</b>	2018	8	3	16	12	13	17	13	10	8	8	6	9
	2019	8	10	14	9	12	9	10	14	14	2	11	7
	2020	12	13	23	14	8	19	19	17	16	20	22	11
	2021	15	9	19	20	16	22	15	11	8	22	13	8
	2022	17	11	20	11	18	32	10	9	11	12	9	0
<b>NEW - Single Family Attached (Town Homes)</b>	2018	0	0	0	0	0	0	0	0	0	0	0	0
	2019	0	0	0	0	0	0	0	0	0	0	0	0
	2020	0	0	0	0	1	6	0	0	6	0	0	5
	2021	6	0	0	0	0	0	0	0	0	0	0	0
	2022	0	0	0	0	0	0	0	0	0	0	0	0
<b>Multi Family (Apartments)</b>	2018	0	0	0	0	0	0	0	0	0	0	0	0
	2019	0	0	0	0	0	0	0	0	1	0	0	0
	2020	0	0	0	0	0	0	0	0	0	0	0	0
	2021	0	0	0	0	0	0	0	0	0	0	0	0
	2022	0	0	0	0	0	0	0	5	0	0	0	0
<b>Additions and Alterations</b>	2018	19	6	10	19	8	13	26	25	32	42	22	21
	2019	35	33	37	27	38	38	44	34	34	36	35	31
	2020	37	38	23	30	30	22	27	20	30	34	35	23
	2021	28	14	43	39	31	40	30	29	26	30	35	33
	2022	33	48	60	45	47	50	51	63	45	63	51	0
* Trade permits count not in .													
<b>Accessory Buildings</b>	2018	2	3	3	6	2	1	4	2	1	2	2	2
	2019	2	4	6	4	4	3	3	8	2	8	4	4
	2020	2	4	4	4	5	5	1	7	8	3	5	1
	2021	1	3	3	6	3	6	1	3	2	4	4	2
	2022	3	4	13	6	5	2	5	4	5	3	0	0
<b>Swimming Pools</b>	2018	0	1	1	1	0	1	2	0	1	2	0	0
	2019	0	0	0	3	2	2	0	1	0	1	0	1
	2020	0	1	3	3	1	2	3	1	1	0	0	0
	2021	0	0	7	1	5	2	3	4	1	0	1	2
	2022	0	2	4	4	1	0	3	3	0	0	0	0
<b>Commercial/ Industrial Build/Cell Towers</b>	2018	0	0	0	0	0	2	0	0	0	0	0	0
	2019	0	0	1	1	0	2	0	0	0	0	0	0
	2020	0	0	1	0	1	0	0	3	0	0	2	0
	2021	1	0	1	0	0	0	1	0	0	0	2	0
	2022	0	0	0	0	0	2	3	2	0	2	1	0
<b>TOTAL BUILDING PERMITS</b>	2018	29	13	30	38	23	34	45	37	42	54	30	33
	2019	45	47	58	44	56	54	57	57	50	48	50	43
	2020	51	56	54	51	46	54	50	48	63	57	54	40
	2021	51	26	73	66	55	70	50	47	37	56	55	45
	2022	54	65	97	66	71	86	72	77	61	80	61	0
* Trade permits count not included as in previous years													
<b>BUILDING VALUES FOR PERMITS ISSUED</b>													
<b>TOTAL BUILDING VALUES</b>	2018	\$2,451,433	\$1,075,551	\$3,544,096	\$2,153,241	\$3,834,995	\$5,693,348	\$3,156,593	\$4,929,005	\$3,637,992	\$1,791,222	\$2,169,284	\$2,421,169
	2019	\$1,991,054	\$2,502,719	\$5,639,238	\$4,695,173	\$3,057,597	\$3,228,152	\$3,360,952	\$3,926,015	\$3,457,214	\$2,636,194	\$3,148,369	\$2,960,579
	2020	\$2,292,161	\$3,206,055	\$7,238,708	\$2,997,448	\$2,245,441	\$4,389,903	\$3,644,002	\$5,555,492	\$5,271,906	\$4,201,357	\$3,513,834	\$2,954,193
	2021	\$5,397,000	\$1,687,484	\$2,506,869	\$4,952,702	\$3,473,256	\$5,766,891	\$2,885,146	\$2,053,053	\$2,046,134	\$3,637,390	\$4,633,868	\$2,712,396
	2022	\$5,073,054	\$3,017,155	\$5,012,175	\$2,937,240	\$5,654,955	\$9,371,750	\$11,374,772	\$17,974,068	\$2,743,309	\$4,363,026	\$6,842,941	\$0



Category	Year	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
<b>LAND DISTURBING PERMITS ISSUED</b>													
<b>LAND DISTURBING PERMITS</b>	2018	10	4	16	13	11	17	13	7	9	6	7	8
	2019	8	12	16	9	14	10	12	14	13	2	11	8
	2020	11	10	26	13	8	24	13	19	20	19	13	16
	2021	22	10	18	20	18	22	16	11	4	23	13	8
	2022	16	13	19	11	18	34	11	10	8	13	8	0
<b>INSPECTIONS COMPLETED</b>													
<b>TOTAL INSPECTIONS</b>	2018	163	148	173	186	215	176	164	220	144	221	154	141
	2019	237	207	232	297	305	246	324	332	295	298	204	216
	2020	213	197	302	369	371	304	434	368	439	464	407	412
	2021	430	349	465	431	402	426	333	355	419	453	422	356
	2022	304	414	551	449	439	486	594	589	523	400	300	0
<b>FEES COLLECTED</b>													
<b>Building Permits</b>	2018	\$8,988	\$4,311	\$9,939	\$14,765	\$13,796	\$23,633	\$14,993	\$8,748	\$10,826	\$12,613	\$9,556	\$14,570
	2019	\$11,377	\$13,617	\$14,005	\$14,308	\$11,228	\$16,260	\$13,778	\$18,772	\$14,375	\$8,468	\$14,747	\$11,059
	2020	\$12,863	\$15,468	\$18,152	\$16,803	\$13,147	\$28,068	\$23,193	\$28,887	\$24,237	\$19,359	\$15,359	\$15,871
	2021	\$18,733	\$15,400	\$15,654	\$21,333	\$16,184	\$23,031	\$27,000	\$11,923	\$9,144	\$20,620	\$15,563	\$9,211
	2022	\$21,100	\$19,347	\$23,488	\$15,404	\$19,739	\$23,621	\$18,713	\$54,782	\$11,348	\$34,994	\$17,567	\$0
<b>Land Disturbing Permits</b>	2018	\$1,450	\$5,975	\$1,890	\$1,625	\$1,625	\$2,850	\$1,625	\$1,175	\$1,125	\$875	\$10,675	\$2,150
	2019	\$1,000	\$1,500	\$1,625	\$1,125	\$3,553	\$1,250	\$2,975	\$6,556	\$1,920	\$250	\$1,375	\$1,125
	2020	\$1,375	\$1,250	\$6,365	\$1,625	\$1,000	\$3,000	\$2,125	\$8,369	\$2,500	\$2,375	\$4,294	\$1,875
	2021	\$5,678	\$1,250	\$14,463	\$2,500	\$2,250	\$2,750	\$13,581	\$2,824	\$500	\$4,848	\$1,625	\$1,000
	2022	\$2,000	\$2,050	\$9,963	\$1,375	\$2,250	\$10,014	\$1,375	\$2,175	\$27,725	\$3,649	\$2,175	\$0
<b>Zoning Permits/ Proffers</b>	2018	\$1,400	\$800	\$1,750	\$1,600	\$1,400	\$2,200	\$2,050	\$1,400	\$1,050	\$1,400	\$700	\$1,400
	2019	\$1,200	\$1,800	\$2,200	\$1,550	\$2,050	\$1,350	\$1,950	\$2,300	\$1,700	\$1,150	\$1,450	\$1,400
	2020	\$1,650	\$1,600	\$3,000	\$1,700	\$15,550	\$3,050	\$2,350	\$2,300	\$2,900	\$2,850	\$1,600	\$1,700
	2021	\$2,150	\$1,150	\$3,650	\$2,950	\$2,650	\$3,400	\$2,450	\$1,850	\$1,300	\$2,900	\$1,900	\$1,150
	2022	\$1,900	\$1,400	\$3,900	\$1,650	\$2,300	\$3,900	\$1,800	\$1,500	\$1,500	\$2,000	\$1,450	\$0
<b>TOTAL FEES</b>	2018	\$11,838	\$11,086	\$13,579	\$17,990	\$16,821	\$28,683	\$18,668	\$11,323	\$13,001	\$14,888	\$20,931	\$14,120
	2019	\$13,577	\$16,917	\$17,830	\$16,983	\$16,831	\$18,860	\$18,703	\$27,628	\$17,995	\$9,868	\$15,028	\$13,584
	2020	\$15,888	\$18,318	\$27,517	\$20,128	\$15,697	\$34,118	\$27,668	\$39,556	\$29,637	\$24,584	\$24,584	\$19,446
	2021	\$26,561	\$17,800	\$33,767	\$26,783	\$21,084	\$29,181	\$43,031	\$16,597	\$10,944	\$28,368	\$24,584	\$11,361
	2022	\$25,001	\$22,797	\$37,351	\$18,429	\$24,289	\$37,535	\$21,888	\$58,547	\$40,073	\$40,643	\$21,192	\$0

022

<b>TOTAL</b>
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123
120
194
178
160

0
0
18
6
0

0
0
0
0
5

243
422
349
378
556

30
52
49
38
50

9
10
15
26
17

2
4
7
5
10

408
609
624
631
790

\$ 37,107,929
\$ 40,603,256
\$ 47,506,500
\$ 41,734,789
\$ 74,364,445

TOTAL
121
129
192
185
161

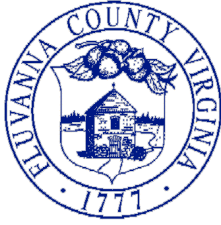
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4,841
5,049

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\$ 203,766
\$ 260,103

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\$ 24,251
\$ 36,153
\$ 53,268
\$ 64,751

\$ 17,150
\$ 20,100
\$ 26,250
\$ 27,500
\$ 23,300

\$ 196,928
\$ 203,804
\$ 293,810
\$ 290,061
\$ 347,745



# COUNTY OF FLUVANNA

*"Responsive & Responsible Government"*

BOS2022-12-21 p.431/442  
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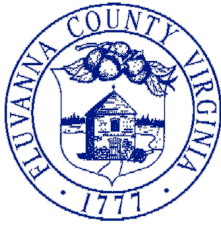
## MEMORANDUM

**Date:** December 21, 2022  
**From:** Tori Melton – Director of Finance  
**To:** Board of Supervisors  
**Subject:** FY23 BOS Contingency Balance

The FY23 BOS Contingency line balance is as follows:

<b>Beginning Original Budget:</b>	<b>\$162,000</b>
Less: Career Development Circuit Court Clear & Commissioner of Revenue	-15,393
Less: Comprehensive Safety Action Plan Grant – Safe Streets - TJPDC	-30,000
Less: Comprehensive Economic Development Strategy (CEDS) - TJPDC	-2,097.04
Less: 2022 Board of Supervisors Planning Retreat	-5,000
Less: Social Services Salary Range Revision	-17,503
<b>Available:</b>	<b>\$92,006.96</b>





# COUNTY OF FLUVANNA

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Fax (434) 591-1911

## MEMORANDUM

**Date:** December 21, 2022  
**From:** Tori Melton – Director of Finance  
**To:** Board of Supervisors  
**Subject:** FY23 Capital Reserve Balances

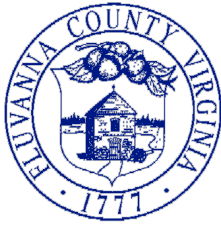
The FY23 Capital Reserve account balances are as follows:

### County Capital Reserve:

FY22 Carryover	\$512,518
<b>FY23 Budget Allocation:</b>	<b>\$250,000</b>
Less: Fluvanna County District Court Microphone System Replacement	-5,963
Less: Ground Water Well Monitoring at Convenience Center	-27,050
Less: Public Safety Building 5 ton heat pump	-6,408
Less: Generator at Carysbrook Fuel Pumps	-30,000
Less: 4 ton heat pump at Fluvanna County Community Center	-8,522.36
Less: HVAC leaking evaporator coil at the Fluvanna County Library	-6,301.01
<b>FY23 Available:</b>	<b>\$678,273.63</b>

**Schools Capital Reserve:**

FY22 Carryover	\$387,600
<b>FY23 Budget Allocation:</b>	<b>\$200,000</b>
Less: FCHS Tennis Court Repair	-63,100
Less: Emergency Radios for FCPS School and Departments	-23,910
Add: Closed CRM Project – 08/27/2022	4,884
Less: Central Elementary purchase of 3 HVAC chiller fans	-10,560
Less: Central Elementary HVAC Chiller replacing failed parts	-11,090
Less: FCHS main chiller	-6,740
Less: Fluvanna Middles School HVAC Chiller	-9,178
Add: Insurance recovery from VACORP for vandalism at FMS	38,498.27
Less: Repair and updating equipment at FMS due to vandalism	-38,498.27
Less: Central Fire Control System	-4,460
Less: FCHS Hot Water Heater	-4,435
Less: FCHS Track Surface	-16,850
Less: FMS Fire Control Main Board	-4,990
Less: FMS Fire Control System	-5,275
Less: FCPS Sewer line repairs and installing clean out	-15,500
Less: FCHS auditorium air handler and installing a new one	-7,800
Less: FCHS Centrifungal Pump	-8,524
Less: FCHS Chiller #1	-36,380
<b>FY23 Available:</b>	<b>\$363,692</b>



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# COUNTY OF FLUVANNA

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## MEMORANDUM

**Date:** December 21, 2022  
**From:** Tori Melton – Director of Finance  
**To:** Board of Supervisors  
**Subject:** Unassigned Fund Balance

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<b>*FY22 Year End (Unaudited) Unassigned Fund Balance:</b>	<b>\$13,835,655</b>
Less: Palmyra Village Streetscape Project 10.19.22	-317,831
<b>Current (Unaudited) Unassigned Fund Balance:</b>	<b>\$13,517,824</b>

\*Audited FY22 Year End Unassigned Fund Balance will be available upon Completion of the FY22 Annual Comprehensive Financial Report





**FLUVANNA COUNTY**  
November 2022

**MAINTENANCE**

**The Palmyra and Zions Crossroads Area Headquarters for the month of November 2022.**

- Incident Response-Rt1010;down tree
- Asphalt Patching Rt650
- Ditching of Secondary Routes-Rt620,Rt694
- Continue mowing on various secondary routes
- Cold mix patching-various secondary routes
- Tree pruning of Secondary routes-Rt694,Rt654,Rt614,Rt612

**LAND DEVELOPMENT & PERMITS**

**Mark Wood, P.E.**

**Plans with outstanding comments or under review (Activity within last 90 days)**

- Phillips Family Subdivision Plat, **Review Underway**
- Duncan Family Subdivision Plat, **Review Underway**
- CVEC, Rising Sun Road, **Review Underway**

**Plans found acceptable**

- David Peterson Family Subdivision

**Other**

- 

**LUP Permits Issued and Completed:**

- VDOT issued 2 permits in November2022.
- VDOT closed 2 permits in November 2022.

## CONSTRUCTION

### Bridge Projects:

- **On-Call Bridge Maintenance Contract BRDG-967-457,N501 (UPC 115014) –**  
Scope: Bridge Maintenance (Various locations)  
Estimated Contract Completion Date: October 23, 2022 (Term 3)  
 (Currently Inactive in the area)

### Road Projects:

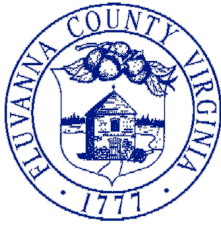
- **ADA Compliance 9999-967-317, N01 (UPC 119781)** various locations. Contract executed 02-07-2022  
NTP: Specific to task orders  
Scope: On call ADA compliance  
Estimated Contract Completion Date: January 01, 2023 (T1)  
 (Currently Inactive in the area)
- **On-Call District Signal Contract 9999-967-527, C501 (119130)–** Various Locations  
Scope: Specific to each Task order  
Estimated Contract Completion Date: December 22, 2023 (T1)  
 (Currently Inactive in the Area)

### Schedules:

- **PM7T-967-F22, P401 (UPC 118882)** Project completed November 10, 2022  
NTP: March 30, 2022  
Scope: Plant Mix  
Estimated Contract Completion Date: November 15, 2022

**TRAFFIC STUDIES/ SPECIAL REQUESTS**

- Curve warning signs requested on Rt 53; approaching intersection of Rt 660  
Request received on 8/31/2022  
Status: Completed 10/26/2022. Installed 11/02/2022
- Signage installation requested on Route 604; Curve warning signs and chevrons between Route 601 and 610.  
Request received on 4/25/2022 & updated on 6/25/2022  
Status: Completed 10/03/2022
- Marking requested on Route 659; passing zone.  
Status: In Progress; passing zone removed, full installation pending completion by Contractor
- Safety Study Request on Rt 600; S.Boston Road near Lake Monticello; intersection of Rt600 & Riverside Ridge Drive.  
Request received on 9/27/2022  
Status: In Progress.



# COUNTY OF FLUVANNA

*“Responsive & Responsible Government”*

BOS2022-12-21 p.441/442  
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 Fax (434) 591-1911  
 www.fluvannacounty.org

## MEMORANDUM

**Date:** August 3, 2022  
**From:** Tori Melton – Management Analyst  
**To:** Board of Supervisors  
**Subject:** ARPA Fund Balance

<b>ARPA Fund Total Appropriation: \$5,296,878 – 100% received</b>	<b>\$5,296,878</b>
Less: FUMA Wastewater Treatment Plant Evaluation 08.04.21	-\$39,870
Less: FUSD Morris and Omohundro Well Rehabilitation 09.01.21	-290,250
Less: Sheriff’s Office Hazard Pay One-Time Bonus 10.06.21	-41,983.50
Less: E911 – Hazard Pay One-Time Bonus 10.06.21	-16,954.88
Less: Premium Pay – Staff One-Time Bonus 12.15.21	-173,585.63
Less: FireFly Broadband VATI Grant 04.20.22	-601,500
Less: CIP Funding FY23	-1,801,160
Less: Fork Union Tanker 20 Additional Funding	-38,319
Less: Fork Union Tanker 20 Additional Funding	-5,321
Less: PA 17 ZXR Route 250 & Route 15 Corridor Wastewater System Expansion	-50,760
<b>Current ARPA Fund Balance</b>	<b>\$2,237,173.99</b>

