



**BOOK 38**  
**Pages 594-605**



**AMHERST COUNTY**  
**BOARD OF SUPERVISORS**

**Board of Supervisors**

David W. Pugh, Jr., Chair  
District 4  
Tom Martin, Vice-Chair  
District 1  
L.J. Ayers III, Supervisor  
District 3  
Claudia Tucker, Supervisor  
District 2  
Drew Wade, Supervisor  
District 5

**MINUTES**

**March 1, 2022**  
Administration Building - 153 Washington  
Street - Public Meeting Room  
Amherst, Virginia 24521  
Meeting Convened - 3:00 PM

**County Administrator**  
Dean C. Rodgers

**County Attorney**  
Mark Popovich

**I. Call to Order**

At a regular meeting of the Amherst County Board of Supervisors held on March 1, 2022 at 3:00 p.m., the following members were present:

**BOARD OF SUPERVISORS:**

David W. Pugh, Jr., Chairman  
Tom Martin, Vice-Chair  
L. J. Ayers III, Supervisor  
Claudia D. Tucker, Supervisor  
Drew Wade, Supervisor

ABSENT: None

**STAFF:**

Dean C. Rodgers, County Administrator  
David R. Proffitt, Deputy County Administrator  
Mike Lockaby, County Attorney  
Regina M. Rice, Clerk

Chairman Pugh called the meeting to order at 3:00 p.m.

**NOTE:** All Board of Supervisors' meetings are now being streamed live on Facebook and on YouTube.

**II. Approval of Agenda**

By motion of Supervisor Tucker and with the following vote, the Board amended the Agenda for March 1, 2022 by striking Item IX A. and adding a closed session as Item XVI.

AYE: Mr. Pugh, Mr. Martin, Mr. Ayers, Mrs. Tucker and Mr. Wade  
NAY: None  
ABSENT: None

### **III. Invocation and Pledge of Allegiance**

Supervisor Wade led the Invocation and Pledge of Allegiance.

### **IV. Citizen Comment**

The following citizens addressed the Board at the public comment session:

Debbie Kinney – District 5 (Main Street) - said she had no problem with the park, but was concerned about the increased traffic to the area if a restaurant and zip line were built. Ms. Kinney said the road is in bad shape and she was worried about safety, parking and speeders.

Wendy Groom – District 5 (Main Street) - said the road is very narrow and this area is a residential zone with children playing outside. Ms. Groom said she is very concerned about safety and asked that plans for the restaurant and zip line are well thought through.

Florence Londeree – District 5 (Stumps Hill) - said she has lots of concerns and questions about this proposed park, which will be 20 feet from her front door. She understood that the County Attorney was already willing to do condemnation. She cannot afford to start over and she should not have to worry about this in her neighborhood. Ms. Londeree said the Training Center has 400 acres and would be a potential destination.

Sandra Newton - commented from the audience and said she had the same concerns.

Barbara Pryor - District 3 - said that something was “stinking” at Shelter Lane. She was surprised to read the summary that would allow the Sheriff’s Dept. to retain control. She said that Animal Control has a “zero” adoption rate as far back as 2015 and has stopped transferring animals out to other agencies for fostering and adoption. Ms. Pryor said the county needs to make structural changes and look at other shelters in the area and take a lead from them. She suggested going in with other shelters that are trying to save lives and give animals good homes. (See Attachment 1)

Lena Puckett – Galts Mill Road - said she is opposed to the restaurant on Stumps Hill and she said we do not need to move from our homes and asked the Board to take that into consideration.

Kelly Whitmore – District 5 (Layne Street) - said she lives directly across from where this park, restaurant and zip line are proposed. She has an interest in the land that is being proposed for condemnation and she has maintained that property, paid the taxes, and it has been in her family for over 40 years. She is opposed to taking private citizens' land for this project and it is not necessarily for the good of this community to put a park directly across from her home. Ms. Whitmore said there are plenty of other options, but not in a residential neighborhood.

Linda Whitmore Furry – District 5 - said she was troubled to learn this was taking place



without the public being aware and questioning where eminent domain stops. She was concerned about the safety and the lower level of park that brings dangerous and unpleasant things going on there. She said the bluff goes on for miles along the river and said there are other places to consider.

John Furry – District 5 – said he was concerned about the lack of information presented to the public and the plans for the county, up to two weeks ago, did not include expansion of the park. This area is zoned residential and is suddenly being developed for a park. He said homes would need to be condemned to increase the size of the road due to the lack of vehicle road space and utility lines sitting on the street. Mr. Furry asked about the cost of this project, who was going to maintain this and fix the road; how are you going to take care of this place; what was going to come into the pockets of the county by condemning homes so someone can profit from this; and the impact of the people who live there. He was not opposed to recreation, however, opposed to the way this has been "ram-rodged".

Anne Wright – District 5 – owns property on Main Street and she was aware of the connection to Black Water Creek trail. She said that the street is not sufficient to hold an influx of additional traffic and the restaurant and zip line is not a good plan.

Mr. Gill – District 5 – said the road is terrible and the infrastructure will not support the increased traffic. He questioned where the two anchors would be placed for the zip line, and said the road at Riveredge Park was inadequate. Mr Gill asked that the Board consider other ways to use this money.

Calvin Crossing – District 5 - addressed the issue of traffic on Main Street with cars parked along the side of the road, creating a dangerous situation. He was on the committee for the housing project and there was talk about moving the utility poles and making road improvements by VDOT, and improving the parking problem.

Pam Cyrus – District 5 (Layne Street) – said the restaurant would be in her front yard. She has lived in this neighborhood for over 30 years, which is a senior citizen neighborhood, and said "we are too old to pack up and start over". Ms. Cyrus said this is "our little piece of heaven" with abundant wildlife. She said the cliff had rocks falling down below to Riveredge Park, which would not be a good place to put a zip line on that cliff.

Ashley Gill - District 5 – said this community is like a family and that was the reason she was attracted to this area and purchased a home to bring it back to its original glory. She was in favor of adding homes and providing housing for this area. She said Rocky Hill Road that connects to Main Street is in bad shape with dirt on the road and vines hanging from the trees, along with an active spring running beneath the road. Ms. Gill was concerned about hundreds of cars using that road coming to and from the restaurant and zip line.

Chairman Pugh asked County Administrator Rodgers to speak on this matter.

Mr. Rodgers said there has been nothing planned or done for this project, and the engineers will have to study the structures that are proposed. He said there are property owners who are

willing to sell to add to Riveredge Park. He invited anyone to come to his office to answer questions and provide updates.

Chairman Pugh said there are legitimate concerns from the public and the Board has made no decisions going forward with this plan. He said it is an idea and the public will all be involved as we move forward.

The Public Comment session was closed.

## **V. Ordinance - First Read**

### **A. Ordinance 2022-0001 Sign Exemption**

Community Development Director Jeremy Bryant addressed the Board and presented proposed Ordinance 2022-0001 that would exempt federal, state and local regulated signs.

Mr. Bryant advised that the current County ordinance did not exempt those signs, in particular two signs located at Monacan Park related to Reusens Dam, which did not meet the county sign ordinance.

By motion of Supervisor Wade and with the following vote, the Board recommended advertising Ordinance 2022-0001 for a Public Hearing.

AYE: Mr. Pugh, Mr. Martin, Mr. Ayers, Mrs. Tucker and Mr. Wade  
NAY: None  
ABSENT: None

### **B. Ordinance 2022-0002 Revoking of Permits**

Community Development Director Jeremy Bryant addressed the Board regarding the proposed ordinance that would allow the Board of Supervisors, Planning Commission and staff to revoke a permit by resolution.

Mr. Bryant said this would allow staff to address problem situations when special exceptions permit uses and/or conditions are not being met. The process would go through the same steps and a public hearing held to allow the applicant to present his or her case.

By motion of Supervisor Tucker and with the following vote, the Board



recommended advertising Ordinance 2022-0002 for a Public Hearing.

AYE: Mr. Pugh, Mr. Martin, Mr. Ayers, Mrs. Tucker and Mr. Wade  
NAY: None  
ABSENT: None

## **VI. Consent Agenda**

By motion of Supervisor Tucker and with the following vote, the Board approved the Consent Agenda for March 1, 2022.

AYE: Mr. Pugh, Mr. Martin, Mr. Ayers, Mrs. Tucker and Mr. Wade  
NAY: None  
ABSENT: None

### **A. Minutes - February 1, 2022 - 3PM Regular meeting and 4PM Budget Workshop**

It was moved that the Board adopt the minutes of February 1, 2022 - 3PM Regular meeting and 4PM Budget Workshop.

### **B. Appropriation of Revenue - Sheriff's Office**

It was moved that the Board approve the appropriation of funds as described.

### **C. Appropriation of Revenue- Commonwealth's Attorney**

It was moved that the Board approve the appropriation of funds from Asset Forfeiture in the amount of \$1,798.07 to the Commonwealth's Attorney's Equipment line item.

### **D. Appropriation of Revenue- Commonwealth's Attorney**

It was moved that the Board approve the appropriation of funds in the amount of \$5,000 from the State Compensation Board to the Commonwealth's Attorney Office Supply line item.

### **E. Appropriation of Revenue - Social Services**

It was moved that the Board appropriate State/ Federal funding received into the Social Services FY 2022 budget as described.

## **VII. Special Presentation**

### **A. Second Stage-Annual Report**

Mrs. Suny Monk, Director of Second Stage, presented an annual report to the Board. Mrs. Monk provided an overview of the accomplishments and challenges that Second Stage has faced during the past year with the pandemic.

Mrs. Monk introduced Executive Director Brittani Gowan, who provided additional information about what would be coming in the next year.

The Board thanked Mrs. Monk and Ms. Gowan for all that has been accomplished.

**B. Brown, Edwards & Co PLLC Presentation of FY 2021 Audit**

Mrs. Susan Chapman, Director of Brown Edwards, addressed the Board and provided an overview of the audit. She said there were no major concerns, but one minor issue concerning reports and reviews by the state. Mrs. Chapman concluded that there were no true audit adjustments this year. (See Attachment 2)

**VIII. Old Business**

**A. ACSA Board - Citizen Members**

County Administrator Rodgers advised the Board this was a topic for the Board's discussion to consider adding additional citizen members to the ACSA Board, and to separate the ASCA Board from the county.

Chairman Pugh said he had no desire to relinquish his seat on the ACSA Board. He commented that the ratepayers hold him accountable as an elected official and have the ability to vote him out of office. He said the composition of the ACSA Board was fine and he did not favor changing it.

Supervisor Tucker remarked that a suggestion was brought forth by the EDA in 2020 to make Amherst County more business friendly. She said having citizen members providing their input and expertise was invaluable and would like to see one more citizen member added to the ACSA Board.

Supervisor Wade agreed with Supervisor Tucker having more experience on the ACSA Board. However, he did not agree to remove one of the three Board of Supervisor members from the ACSA Board.

Supervisor Martin said the ACSA Board was functioning well with the two citizen members who bring a wealth of information; however, he was not in



favor of making any changes to the ACSA Board.

Chairman Pugh agreed with Supervisor Martin and suggested revisiting this matter on a yearly basis.

Supervisor Ayers said he had no reason to think otherwise.

Supervisor Tucker said she would bring this back to the Board next year for future discussion.

It was a consensus by the Board to revisit this matter next year.

B. Memorandum of Understanding between County and Service Authority

Chairman Pugh advised that the ACSA Board addressed this issue at its 1:30 p.m. meeting regarding the sludge removal fee at the landfill. He said this issue was resolved by a motion made by ACSA Director Perrow that "the proposed Memorandum of Understanding be dispensed with, without approval, and the Executive Director plan for budgets as appropriate to pay for sludge disposal".

**IX. New Business**

A. Animal Shelter

This item was stricken from the agenda.

B. Park Grant Match Discussion

Parks & Recreation Director Patrick Nalley addressed the Board and reported he was seeking "county match" funds that are required by a DCR grant match for improvements at Mill Creek Lake and Seminole Park. Mr. Nalley advised if the grant was awarded, it would double the money for those park improvements.

Finance Director Stacey McBride advised if the Board approved this, she would need an early appropriation to pay for the Mill Creek survey.

County Administrator Rodgers recommended taking \$20,009 from the unobligated general fund to pay for the survey. After July 1, the money would be put back into the unobligated general fund.

By motion of Supervisor Tucker and with the following vote, the Board

directed staff to move forward with the DCR grant application.

AYE: Mr. Pugh, Mr. Martin, Mr. Ayers, Mrs. Tucker and Mr. Wade  
NAY: None  
ABSENT: None

By motion of Supervisor Tucker and with the following vote, the Board directed a transfer of \$20,009 from the unobligated general fund to pay for the survey at Mill Creek Lake, and in July 2022 that amount would be transferred back into the unobligated general fund.

AYE: Mr. Pugh, Mr. Martin, Mr. Ayers, Mrs. Tucker and Mr. Wade  
NAY: None  
ABSENT: None

#### **X. County Administrator's Report**

##### **A. Boards/Commissions/Committees - Quarterly update (April 1, 2022 - June 30, 2022)**

County Administrator Rodgers advised this was a quarterly update on upcoming vacancies on boards, commissions and committees.

On another matter, Mr. Rodgers provided a handout regarding funding for the defeasance of \$25M of bonds on CVTC. This was included in the Senate's budget and sent to the House, but it appeared the House would not approve this. The Business Alliance requested that letters be sent to Delegates Terry Austin and Matt Fariss to support putting the \$25M back into the House budget.

Mr. Rodgers asked that the Board approve his sending letters to both delegates on behalf of the Supervisors. (See Attachment 3)

By motion of Supervisor Tucker and with the following vote, the Board directed the County Administrator to send a letter to delegates Farris and Austin urging them to support the defeasance of the CVTC bonds.

AYE: Mr. Pugh, Mr. Martin, Mr. Ayers, Mrs. Tucker and Mr. Wade  
NAY: None  
ABSENT: None

In addition, Mr. Rodgers reported that the James River Association is beginning construction on the Upper James River Center and would like to name the various sections of the project. He said



JRA would sell sponsorships of the various features of the new Upper James River Center, and donor names would remain on the project building sections and areas as long as JRA leases the property from the County.

It was the consensus of the Board to approve the James River Association's fund-raising plan to sell sponsorships of various features of the new Upper James River Center.

**XI. County Attorney's Report**

The County Attorney had no matter to discuss.

**XII. Liaison and Committee Reports**

A. Planning Commission - David Pugh

Chairman Pugh, liaison to the Planning Commission, reported there was a rezoning request at Dillard Road and Rt. 130, which was tabled and may come back in the future.

**XIII. Departmental Reports**

A. 4th Quarter 2021 Delinquents/Account Balances  
For information only.

**XIV. Citizen Comment**

Mr. Daniel Fitzgerald of Madison Heights, Virginia, addressed the Board about the accountability of daycare facilities located in Amherst County that would ensure children are safe at certain daycare centers.

County Administrator Rodgers asked Mr. Fitzgerald to schedule an appointment with him to further discuss this matter.

**XV. Matters from Members of the Board of Supervisors**

Supervisor Wade had no matter to discuss.

Supervisor Tucker mentioned that the wall plaque listing former chairs of the Board of Supervisors does not have the names of Mr. Campbell or Mr. Vandall. She asked that their names be added.

Supervisor Tucker inquired about the status of the Scottish Inn in Madison Heights. County Administrator Rodgers replied that the owners have fulfilled all they were asked to do and are in compliance. He said that the Building Official periodically checks the building.

Supervisor Tucker informed all that a new business, Reedy's Archery Shop, located in Ambriar Shopping Center, would be an asset to the community.

Supervisor Ayers had no matter to discuss.

Vice-Chair Martin asked the County Administrator to contact VDOT to look at the conditions of Rocky Hill Road

Chair Pugh had no matter to discuss.

#### **XVI. Closed Session**

A. A closed session pursuant to Section 2.2-3711(A6) of the Code of Virginia for the purpose of discussion or consideration of the investment of public funds where competition or bargaining is involved, where, if made public initially, the financial interest of the governmental unit would be adversely affected; and discussion of the award of a public contract involving expenditure of public funds and discussion of the terms of the scope of such a contract where discussion in an open session would adversely affect the bargaining position or negotiating strategy of the County specifically relating to a financing and facility's use arrangement between the County and the Humane Society at the Animal Shelter.

County Attorney Lockaby motioned that the Amherst County Board of Supervisors convene in closed session pursuant to Section 2.2-3711(A6) of the Code of Virginia for the purpose of discussion or consideration of the investment of public funds where competition or bargaining is involved, where, if made public initially, the financial interest of the governmental unit would be adversely affected; and discussion of the award of a public contract involving expenditure of public funds and discussion of the terms of the scope of such a contract where discussion in an open session would adversely affect the bargaining position or negotiating strategy of the County specifically relating to a financing and facility's use arrangement between the County and the Humane Society at the Animal Shelter.

AYE: Mr. Pugh, Mr. Martin, Mr. Ayers, Mrs. Tucker and Mr. Wade

NAY: None



ABSENT:None

Supervisor Martin motioned to come out of closed session and was approved with the following vote:

AYE: Mr. Pugh, Mr. Martin, Mr. Ayers, Mrs. Tucker and Mr. Wade

NAY: None

ABSENT:None

**CERTIFICATION OF CLOSED MEETING**

County Attorney Lockaby motioned that the Amherst County Board of Supervisors certify by a recorded vote that, to the best of each Board member's knowledge, only public business matters lawfully exempted from the open meeting requirements of the Virginia Freedom of Information Act and identified in the motion authorizing the closed session were heard, discussed, or considered in the closed session.

Mr. Pugh: AYE

Mr. Martin: AYE

Mr. Ayers: AYE

Mrs. Tucker: AYE

Mr. Wade: AYE

**XVI. Adjournment**

By motion of Supervisor Ayers and with the following vote, the Board adjourned at 5:14 p.m.

AYE: Mr. Pugh, Mr. Martin, Mr. Ayers, Mrs. Tucker and Mr. Wade

NAY: None

ABSENT: None

A handwritten signature in black ink, appearing to read 'D. W. Pugh, Jr.', is written over a horizontal line.

David W. Pugh, Jr., Chair  
Amherst County Board of Supervisors



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Dean C. Rodgers, Clerk



**Amherst Board of Supervisors**

**March 1, 2022**

**The Humane Society of Amherst County and the Amherst County Animal Care and Control Center are two separate entities who share the same building. They have different entities to answer to, but they are both responsible for the care of animals that come into Amherst County care.**

**The HSAC is supposed to transfer animals from the AC side to HSAC to get them adopted out. I am not sure that is what is happening.**

**Space is limited because HSAC is not adopting as many animals out throughout the month which in turn creates a backlog of animals in the building. With no room on the Humane Society side the Animal Control is , I believe, being forced to euthanize potentially adoptable animals.**

**These animals are not given the opportunity to be transferred to any other organizations because **Animal Control has stopped transferring out to other agencies** and the HSAC refuses to work with other animal organizations locally. (I have come to this conclusion after talking with multiple people involved with various rescue and adoption agencies in central Virginia).**

**Humane society personnel determine what animals are transferred into it from the animal control side. The numbers of animals being adopted appear to be very low. **Amherst County Animal Care and Control is one of the only, if not the only shelter locally who is not currently allowed to adopt any animals out. Why is that? Their Mode of Understanding agreement with Amherst County formerly stated that they could "place animals in temporary, or foster homes and permanent homes if they deemed necessary".****

**I have spoken with members of several groups in the area who have volunteered to step in and assist HSAC and Animal Control with transferring animals to other organizations and rescue groups. It appears that the only time animals have been transferred out was during the time that the former shelter manager was there in 2020 and 2021.**

**My understanding is that the HSAC has been unwilling to network with these organizations. One of the organizations that has volunteered to help is Central Virginia Regional Rescue, who has worked with Animal Control in the past to help Trap, Neuter and Return unfriendly/feral cats to their home locations. This frees up space for more adoptable/friendly cats to be adopted. Bedford Humane Society and Bedford Cares helps Bedford Animal control with this program. Appomattox is too new to have this program. Halifax Animal Control helps with TNR because it wants to stop euthanizing cats. The SPCA of Pittsylvania helps Pittsylvania County with this program.**

**Based on the information that I have gathered Amherst does not consistently do anything with Trap, Neuter and Return( which it should).**

**Amherst Animal Control is called an open intake shelter which means that any animal coming through the door must be taken. I recommend that that be changed to managed intake. This means that those with feral/unfriendly cats would be referred to the TNR program or to the spay/neuter program.**

**Some of the other groups that have stated that they would be willing to step up and help with this situation are: Homeward Trails, Lynchburg Humane Society along with the previously mentioned groups.**

**State records are available through <https://arr.vdacs.virginia.gov/Reports06/Index> where animal custody records are reported yearly for all agencies in the**



**Commonwealth of Virginia who operate shelters and rescue groups.**

**My suggestions include efforts should be made to offer discounted spay/neuter clinics twice yearly thru local veterinarians. We should also try to work with them to offer reduced fees for those with low income and the elderly poor (maybe via a voucher from Animal Control or the Humane Society).**

**Effort should be made to facilitate more public adoption efforts. Participating in Petsmart all day adoption events or Petsense's adoption kennels (Madison Heights) come to mind.**

**I believe that the Board of Supervisors should remove Amherst County Animal Care and Control Center from under the control of Amherst County Sheriff's Office and be operated under the control of the Board of Supervisors.**

**Amherst Animal Care & Control is the ONLY public shelter in the area that has a 0% adoption rate dating back for at least 5 years. Simply allowing the public county shelter the ability to adopt out animals would result in tremendous lifesaving and decrease euthanasia.**

**Adoption should be the first line of defense against unnecessary euthanasia. Along with that, the Humane Society should step up alongside the public county shelter to aid and provide resources to save more animals from being killed.**

**New by-laws and guidelines should be drawn up. These by-laws should include Animal Care and Control be converted into a NO KILL shelter as many shelters are doing. Humane Society would be expected to increase their adoption rates.**

**Respectfully,**

**Barbara Pryor**

**2464 Puppy Creek Rd**

	2016 - Animal Control		2016 - HSAC		2017 - Animal Control		2017 - HSAC		2018 - Animal Control		2018 - HSAC	
	CATS	DOGS	CATS	DOGS	CATS	DOGS	CATS	DOGS	CATS	DOGS	CATS	DOGS
<b>Total #</b>	724	620	303	428	656	572	213	420	552	586	189	400
<b>Adopted (%)</b>	0 %	0 %	58 %	33 %	0 %	0 %	69 %	31 %	0 %	0 %	71 %	34 %
<b>Trans (in-state) %</b>	38 %	57 %	14 %	10 %	37 %	58 %	13 %	12 %	50 %	57 %	15 %	9 %
<b>Tans (out-state) %</b>	0 %	0 %	23 %	56 %	0 %	0 %	7 %	55 %	0 %	0 %	1 %	55 %
<b>Euthanasia %</b>	55 %	9 %	0 %	0.2 %	49 %	4 %	0.5 %	0.2 %	32 %	3 %	0 %	0 %

	2019 - Animal Control		2019 - HSAC		2020 - Animal Control		2020 - HSAC		2021 - Animal Control		2021 - HSAC	
	CATS	DOGS	CATS	DOGS	CATS	DOGS	CATS	DOGS	CATS	DOGS	CATS	DOGS
<b>Total #</b>	679	587	332	203	582	513	331	235	692	498	216	303
<b>Adopted (%)</b>	0 %	0 %	54 %	42 %	0 %	0 %	46 %	33 %	0 %	0 %	74 %	40 %
<b>Trans (in-state) %</b>	28 %	53 %	27 %	8 %	51 %	64 %	30 %	10 %	61 %	62 %	5 %	9 %
<b>Tans (out-state) %</b>	0 %	0 %	4 %	48 %	0 %	0 %	14 %	56 %	0 %	0 %	0 %	45 %
<b>Euthanasia %</b>	48 %	6 %	0 %	0 %	26 %	4 %	0 %	0 %	17 %	1 %	0 %	1 %











# County of Amherst, Virginia Fiscal Year Ended June 30, 2021





# Overview of the Audit

- ❖ Unmodified Opinion on Financials
- ❖ One significant deficiency
- ❖ Two Commonwealth of Virginia Findings
- ❖ No Federal program Findings
- ❖ County is a low-risk auditee for single audit purposes



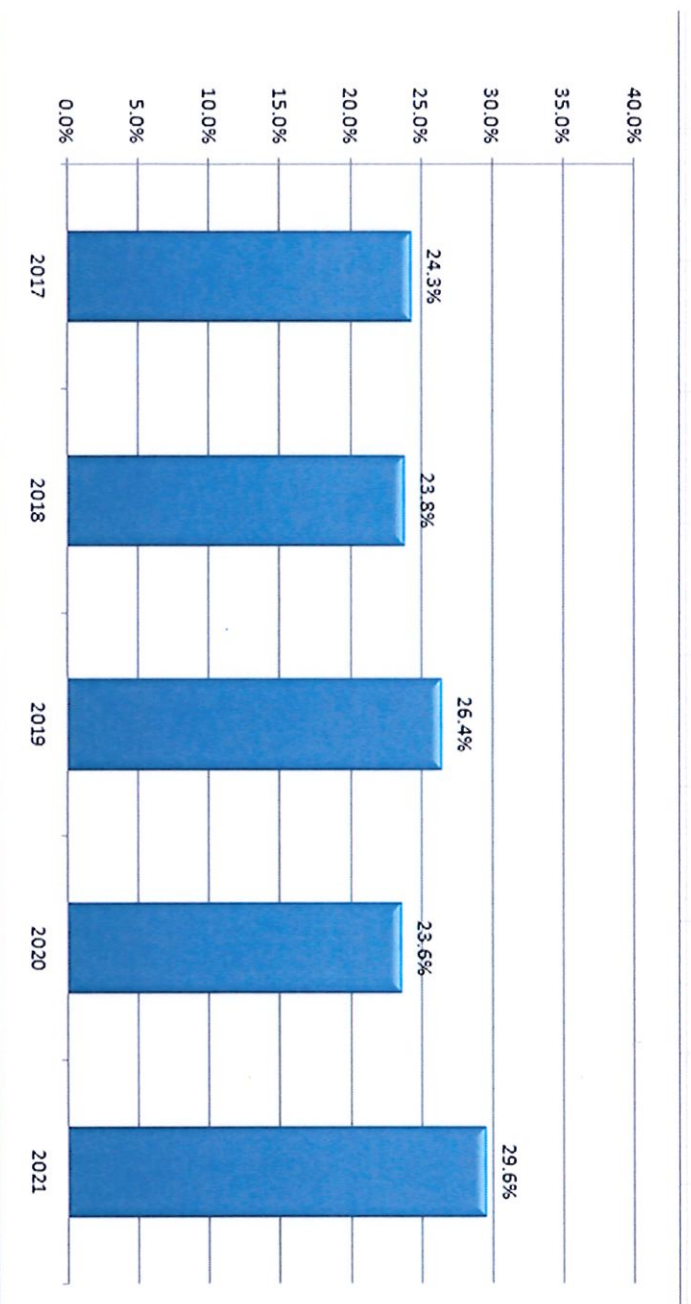


# Overview of the Audit

- ❖ No audit adjustments in current year
  - ❖ Seven adjustments that were collaborative with finance
- ❖ One new management letter comment for FY21
  - ❖ Review of reports prior to submission
- ❖ Updates provided on prior comments

# Level of Unrestricted Net Position

## Unrestricted Governmental Activities Net Position as a Percentage of Annual Revenues

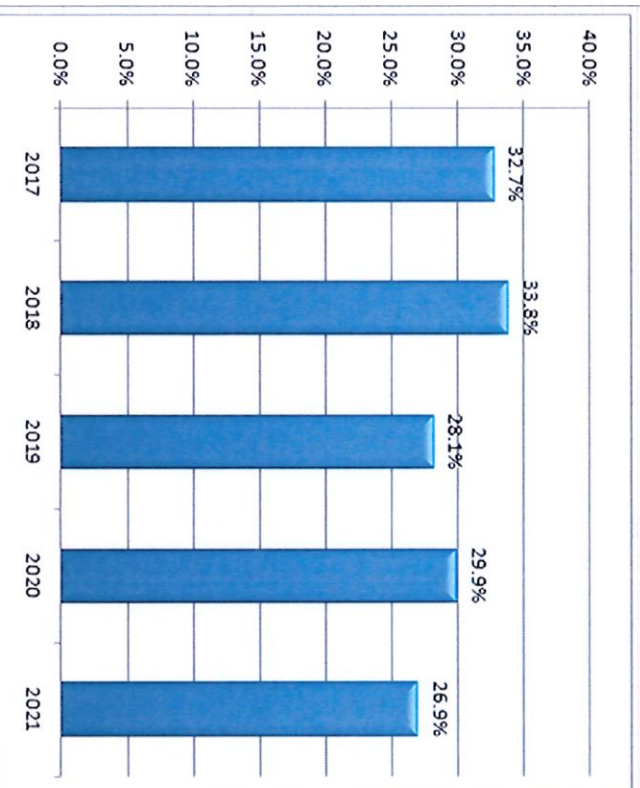


Unrestricted net position represent the resources that are neither invested in capital assets or whose use is constrained to a particular purpose. This net position can be used for any purpose, though it is not necessarily liquid.

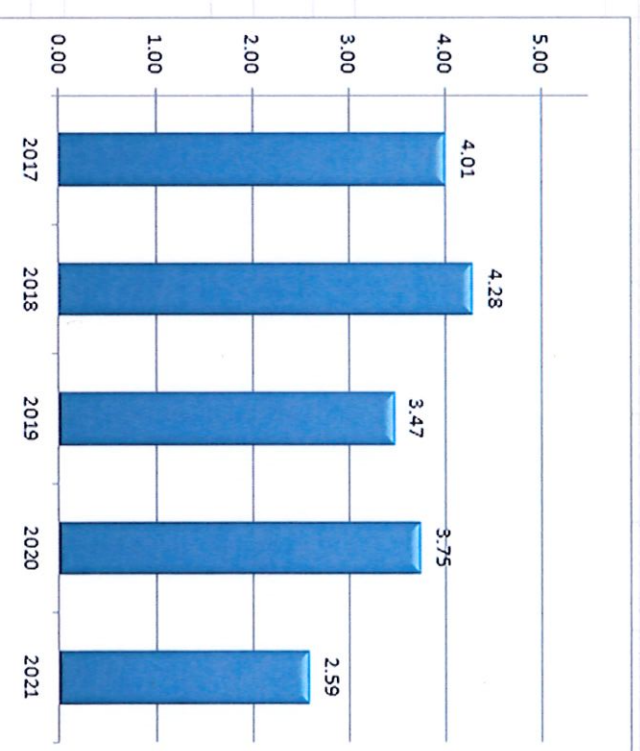


# Level of Budgetary Fund Balance

General Fund Budgetary Unassigned Fund Balance  
as a Percentage of Annual Revenues



Months in General Fund – Unassigned Fund  
Balance

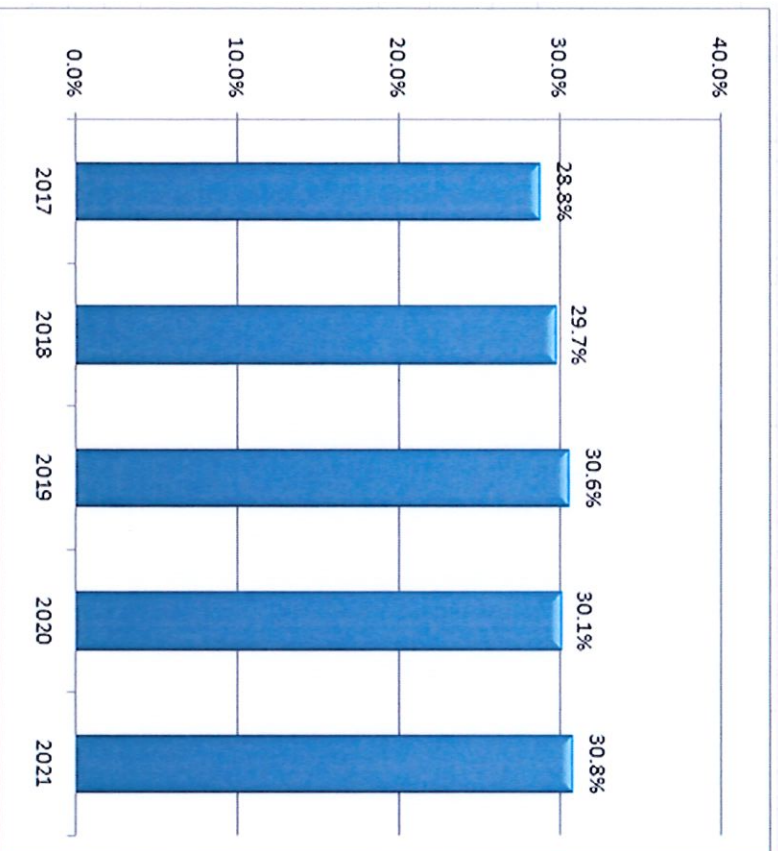


The level of budgetary unreserved fund balance is an indication of the amount of unexpended, unencumbered, and available resources the government has at a point in time to carryover into the next fiscal year to fund budgetary emergencies, shortfalls, or other unexpected needs. General Fund expenditures are included in the months in fund balance analysis.

# Assets to Liabilities

## Percentage of Equity in:

### Governmental Activities' Assets



### Business-Type Activities' Assets

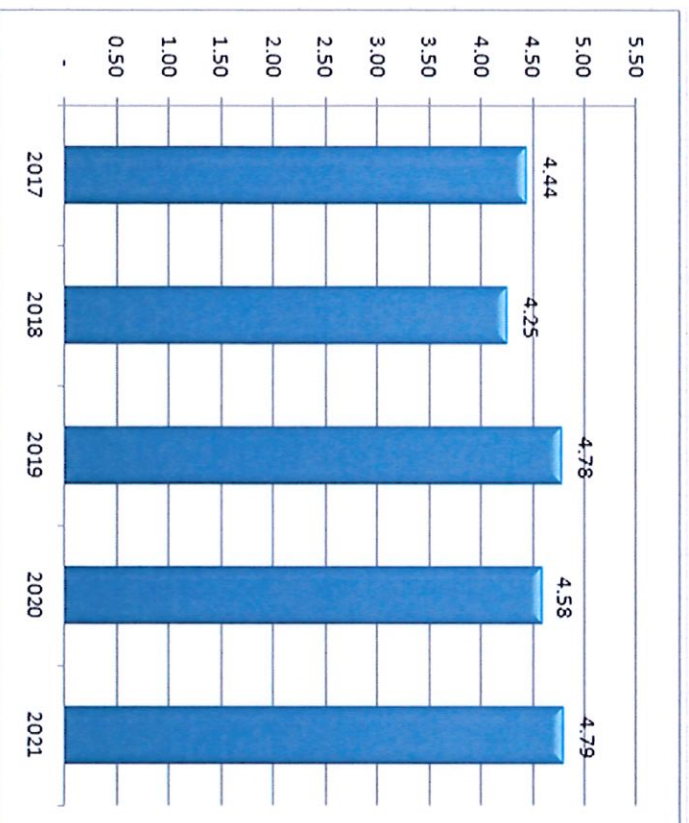


The assets to liabilities ratio measures the extent to which the government has funded its assets with debt and other liabilities. The higher the percentage, the more equity the government has in its assets.

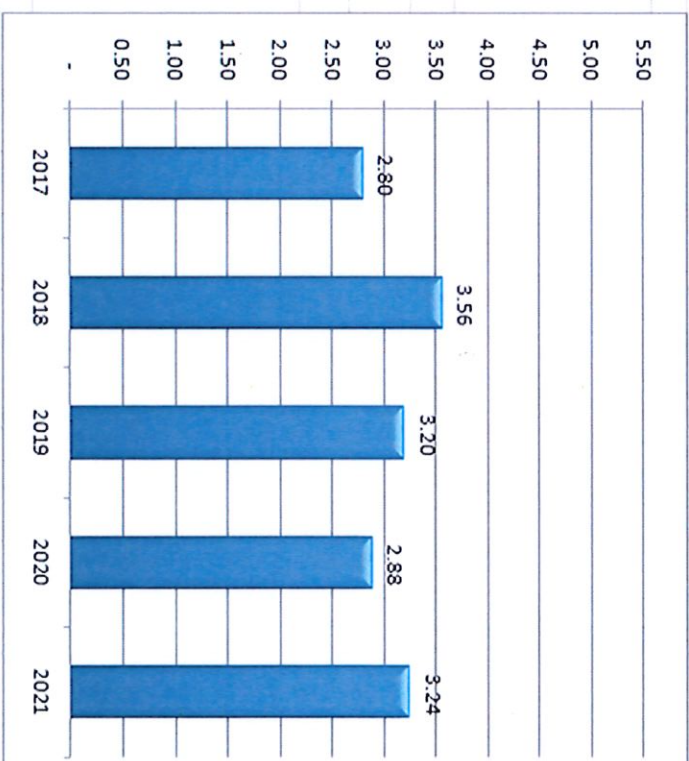


# Quick Ratio

Governmental Activities' Quick Assets Compared to Current Liabilities



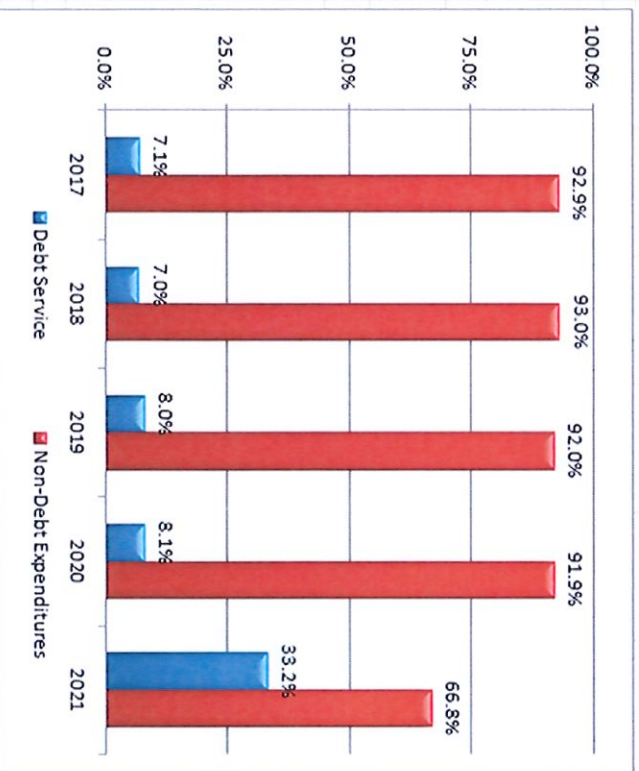
Business-Type Activities' Quick Assets Compared to Current Liabilities



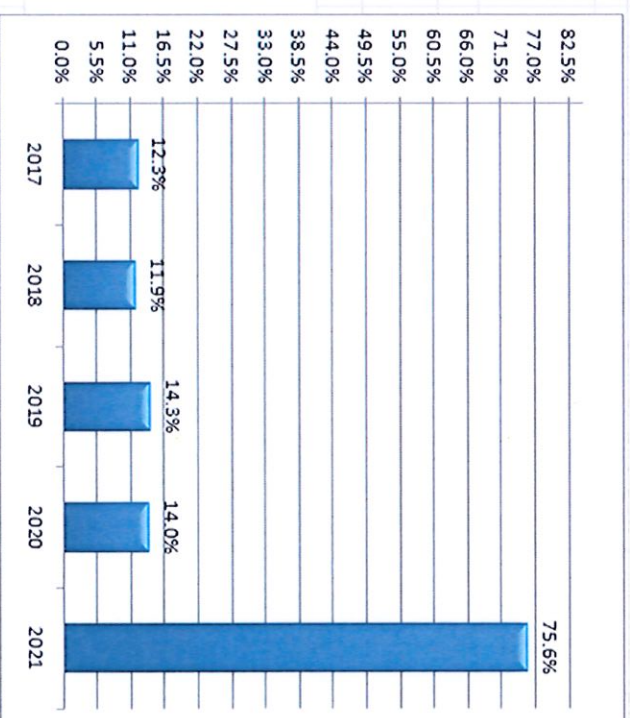
The quick ratio is another, more conservative, measure of the government's ability to pay its short-term obligations. The quick ratio compares total current assets, less the inventory and other assets which are not currently convertible to cash to current liabilities. A quick ratio of 1 to 1 indicates good current liquidity and an ability to meet short-term obligations.

# Debt Service Load

Percentage of Debt Service and Non-Debt Expenditures



Debt Service as a Percentage of Property Tax Revenues

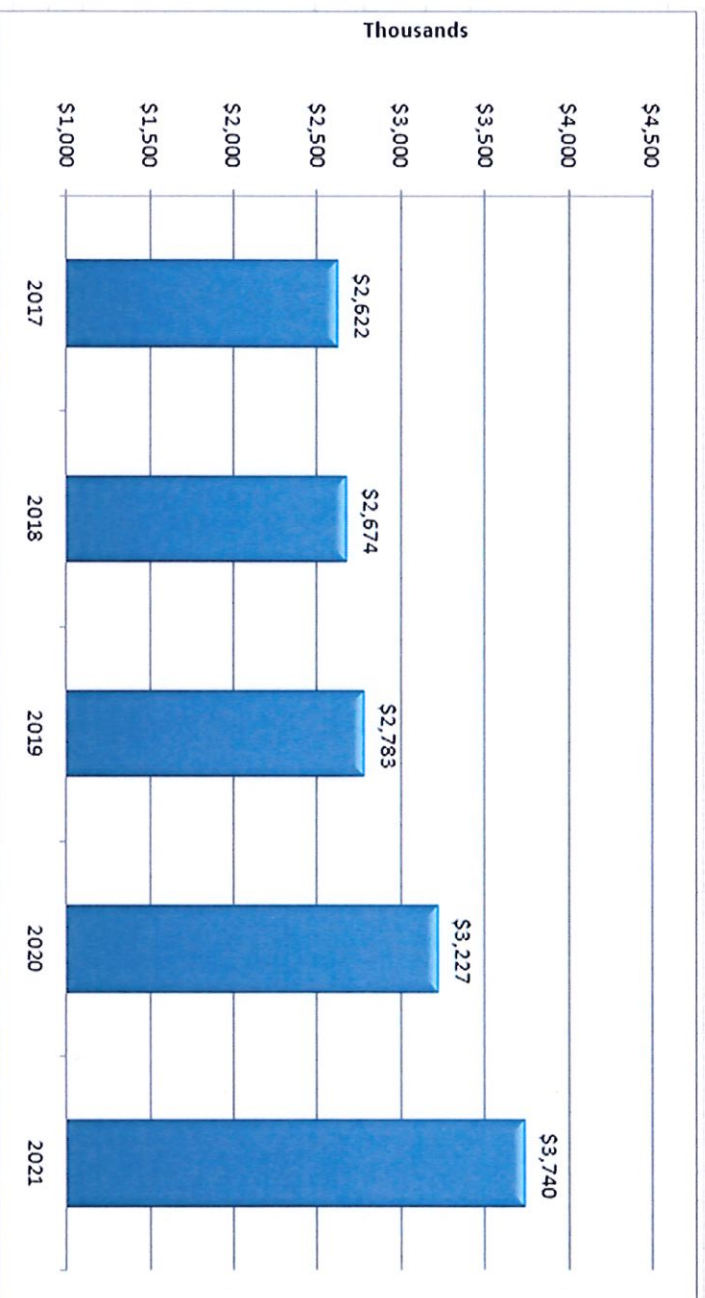


The debt service load ratio measures the extent to which the governmental fund's non-capital expenditures were comprised of debt service payments on long-term debt. It also measures the amount of property tax revenue used to pay the current debt service.



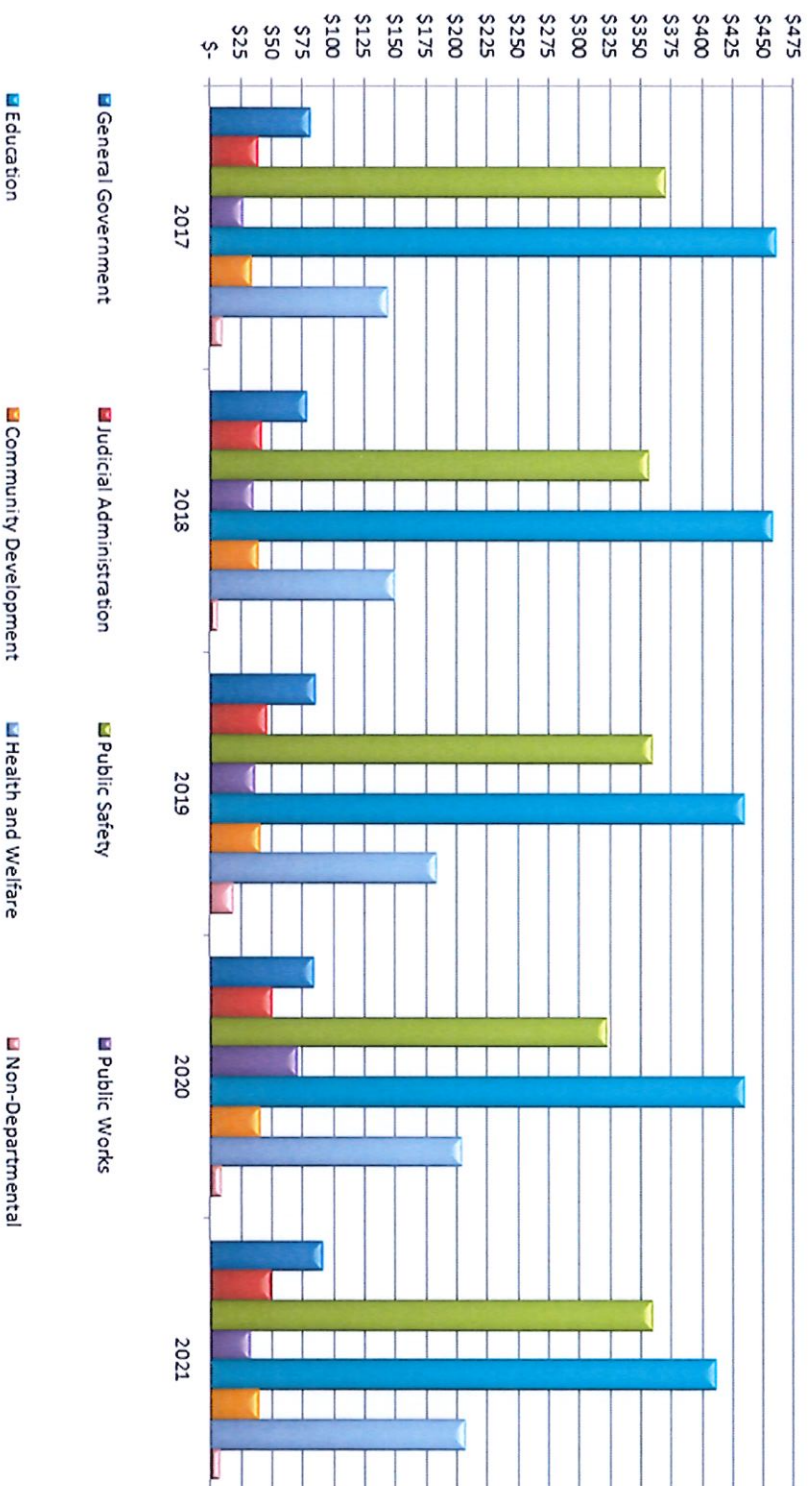
# Sales Tax Growth

Sales Tax Revenue



Sales tax growth is a measure of the state of the local economy by comparing revenue collected in the prior year to the current year.

# Per Capita



How much do services cost per capita?



## Questions?

Christopher Banta, Partner

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**Dean Rodgers**

**From:** Megan Lucas <meganlucas@lynchburgregion.org>  
**Sent:** Tuesday, March 1, 2022 12:38 PM  
**To:** Dean Rodgers; Victoria Hanson  
**Subject:** [EXTERNAL]FW: Support SB 30 Item 277 #2s to Retire Bonds on CVTC

Did you receive this? If not please let me know as well as forward it to your boards. Megan

**From:** Lynchburg Regional Business Alliance <bbutler@lynchburgregion.org>  
**Sent:** Monday, February 28, 2022 11:15 AM  
**To:** Megan Lucas <meganlucas@lynchburgregion.org>  
**Subject:** Support SB 30 Item 277 #2s to Retire Bonds on CVTC



**Support SB 30 Item 277 #2s to  
Retire Bonds on CVTC**



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Hello Megan,

Thank you so much for your help last week. Because of you, Senator Steve Newman's budget amendment to completely retire the bonds on the Central Virginia Training Center made it into the Senate's version of the 2022-2024 Biennium Budget. This was a big step in efforts to redevelop the site. But, we still have a long way to go.

There are big differences between the budgets passed by the House of Delegates and State Senate. More importantly, the budget passed by the House of Delegates does not include money to pay off the bonds on the Central Virginia Training Center. This is where we will need your help once again.

The Commonwealth of Virginia took in record tax revenue over the last few years. Because of this, and very smart fiscal management of our financial resources, we have the perfect opportunity to completely retire the \$25 million in bonds that are left on the Training Center with one-time-money.

Please contact Delegate Terry Austin and Delegate Matt Fariss, and ask them to support [SB 30 Item 277 #2s](#) for defeasance of the bonds on the Central Virginia Training Center. Below is some suggested language, and contact information, for when you contact Delegates Austin and Fariss:

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Dear Delegate [Insert Name] ,

Please support [SB 30 Item 277 #2s](#) for defeasance of the \$25 million in bonds on the Central Virginia Training Center. This Budget Amendment was requested by Senator Steve Newman and is included in the Senate version of the 2022-2024 Biennium Budget. It takes advantage of one-time-money that has been made available because of record tax revenue and sound fiscal management over the last few years.

By supporting [SB 30 Item 277 #2s](#) in the final version of the budget, it will enable the redevelopment of the 350-acre Central Virginia Training Center site, attract business, and create jobs for the Lynchburg region. Thank you for supporting the inclusion of this Budget Amendment in the 2022-2024 Biennium Budget.

Sincerely,

[Insert Your Full Name]

[Insert Your Title – *if applicable*]

[Insert Your Company/Business/Local Government Name - *if applicable*]

[Insert Your City/Town]

Delegate Terry Austin – 19<sup>th</sup> House District  
Vice Chairman  
House Appropriations Committee  
E: [DelTAustin@house.virginia.gov](mailto:DelTAustin@house.virginia.gov)

Delegate Matt Fariss – 59<sup>th</sup> House District  
Chairman  
House Appropriations Health and Human Resources Subcommittee  
E: [DelMFariss@house.virginia.gov](mailto:DelMFariss@house.virginia.gov)

**Thank you for your assistance!**



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