



Town of Farmville

Town Council

November 6, 2024 at 6:00 PM
Council Chamber of the Town Hall
116 North Main Street, Farmville, VA

AGENDA

1. **Call to Order**
2. **Roll Call**
3. **Invocation**
4. **Pledge of Allegiance**
5. **Adoption of Agenda**
6. **Declaration of Personal Interest**
7. **Audit Presentation by Director Chris Murray, Brown, Edwards & Company, L.L.P.**
 - a. FY2023-2024 Audit Report
8. **Public Hearings**
9. **Public Comment Period**
 - a. Public Comment Sign-up Sheet
10. **Consent Agenda**
 - a. Draft Minutes of the October 2, 2024, Work Session and October 9, 2024, Regular Council Meeting
11. **Finance Report**
 - a. September 2024 Finance Report
12. **Old Business**
 - a. Discussion: Proposed Ordinance No. 234 - Amending Section 29-35(b) of Article IV of Chapter 29 - Fences
 - b. Discussion: Water and Sewer Tap Rebate Ordinances
 - c. Discussion: Zion Subdivision (Layne Street)
13. **New Business**
 - a. Request Acceptance of Audit for Fiscal Year Ending June 30, 2024
14. **Town Manager's Report**
15. **Comments by Mayor and Town Council**
16. **Closed Session**
 - a. 2.2-3711(A)(7) Consultation with legal counsel and briefings by staff members or consultants pertaining to actual or probable litigation, where such consultation or briefing in open meeting would adversely affect the negotiating or litigating posture of the public body



TOWN OF FARMVILLE, VIRGINIA

ANNUAL COMPREHENSIVE FINANCIAL REPORT

FISCAL YEAR ENED JUNE 30, 2024

DEPARTMENT OF FINANCE



TOWN OF FARMVILLE, VIRGINIA
ANNUAL COMPREHENSIVE FINANCIAL REPORT
FISCAL YEAR ENDED JUNE 30, 2024
DEPARTMENT OF FINANCE AND ADMINISTRATION

TOWN OF FARMVILLE, VIRGINIA

TABLE OF CONTENTS

Page

INTRODUCTORY SECTION

Letter of Transmittal.....	i
Certificate of Achievement for Excellence in Financial Reporting	vi
Directory of Principal Officials	vii
Organizational Chart	ix

FINANCIAL SECTION

Independent Auditor’s Report	1
Management’s Discussion and Analysis.....	5a

BASIC FINANCIAL STATEMENTS

Government-Wide Financial Statements:	
Exhibit 1 Statement of Net Position.....	6
Exhibit 2 Statement of Activities	7
Fund Financial Statements:	
Exhibit 3 Balance Sheet – Governmental Funds.....	8
Exhibit 4 Reconciliation of the Governmental Funds Balance Sheet to the Statement of Net Position	9
Exhibit 5 Statement of Revenues, Expenditures, and Changes in Fund Balances – Governmental Funds	10
Exhibit 6 Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances of the Governmental Funds to the Statement of Activities	11
Exhibit 7 Statement of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual – General Fund.....	12
Exhibit 8 Statement of Net Position – Proprietary Funds	13
Exhibit 9 Statement of Revenues, Expenses, and Changes in Fund Net Position – Proprietary Funds.....	14
Exhibit 10 Statement of Cash Flows – Proprietary Funds	15
Exhibit 11 Statement of Fiduciary Net Position – Custodial Fund.....	17
Exhibit 12 Statement of Changes in Fiduciary Net Position – Custodial Fund	18
Notes to Financial Statements	19

TOWN OF FARMVILLE, VIRGINIA

TABLE OF CONTENTS
(Continued)

	Page
REQUIRED SUPPLEMENTARY INFORMATION	
Exhibit 13 Schedule of Changes in Net Pension Liability (Asset) and Related Ratios	50
Exhibit 14 Schedule of Pension Contributions	51
Exhibit 15 Schedule of Changes in Net OPEB Liability and Related Ratios – Local Plan	52
Exhibit 16 Schedule of OPEB Contributions – Local Plan.....	53
Notes to Required Supplementary Information	54
OTHER SUPPLEMENTARY INFORMATION	
Exhibit 17 Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual – General Fund.....	56
Exhibit 18 Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual – Street Maintenance Fund.....	61
STATISTICAL SECTION	
Table 1 Net Position by Component.....	62
Table 2 Changes in Net Position by Component	63
Table 3 Fund Balances – Governmental Funds	66
Table 4 Changes in Fund Balances – Governmental Funds	67
Table 5 Assessed Value and Actual Value of Taxable Property	69
Table 6 Principal Utility Customers	70
Table 7 Property Tax Levies and Collections	71
Table 8 Legal Debt Margin Information	72
Table 9 Ratios of Outstanding Debt by Type.....	73
Table 10 Demographic and Economic Statistics.....	74
Table 11 Principal Employers.....	75
Table 12 Full-Time Equivalent Town Government Employees by Function/Program.....	76
Table 13 Operating Indicators by Function/Program.....	77
Table 14 Capital Asset and Infrastructure Statistics by Function/Program.....	78

OWN OF FARMVILLE, VIRGINIA

TABLE OF CONTENTS
(Continued)

	Page
COMPLIANCE SECTION	
Schedule of Expenditures of Federal Awards	79
Notes to Schedule of Expenditures of Federal Awards	80
Independent Auditor’s Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with <i>Government Auditing Standards</i>	81
Independent Auditor’s Report on Compliance for Each Major Federal Program and on Internal Control over Compliance Required by the Uniform Guidance	83
Summary of Compliance Matters.....	86
Schedule of Findings and Questioned Costs	87

INTRODUCTORY SECTION

October __, 2024

**The Honorable Mayor, Members of the Town Council
And the Citizens of Farmville, Virginia:**

We are pleased to present the Annual Comprehensive Financial Report (ACFR) of the Town of Farmville for the fiscal year ended June 30, 2024. This report is submitted in accordance with Section 15.1-167 of the Code of Virginia and with Article 5, Section 23 of the Charter of the Town of Farmville, both of which require an annual independent audit and report of the financial activity of the Town. The independent certified public accounting firm of Brown, Edwards & Company, L.L.P., has audited the financial statements and supplemental schedules contained herein. Responsibility for both the accuracy of the data and the completeness and fairness of the presentation, including all disclosures, rests with the Town. To the best of our knowledge and belief, the enclosed information is accurate in all material respects and is reported in a manner designed to present fairly the financial position and results of operations of the various funds of the Town. All disclosures necessary to enable the reader to gain an understanding of the Town's financial activities have been included.

The Reporting Entity and Services Provided

For financial reporting purposes, in accordance with the Governmental Accounting Standards Board (GASB) criteria, the Town of Farmville includes funds, agencies, boards, commissions, and authorities that were controlled by or were financially dependent upon the Town within the reporting period. Control of our financial dependence was determined based on the obligation of the Town to finance deficits, guarantee debt, select the governing authority, approve the budget, have authority to make a public levy and have ownership of assets. The Town of Farmville provides an extensive range of services for its citizens, including general administration, public safety, public works, planning, zoning, economic and community development, code enforcement, cemetery management, and handles water, sewer, transportation, and airport services for the benefit of its citizens.

Organization of Government

On January 15, 1798, the Virginia Legislature established the Town of Farmville. Until 1870, Farmville was governed by a board of commissioners, or trustees, appointed by the Legislature. In 1870, the Legislature authorized qualified voters in the Town to elect a mayor, nine councilmen, a sergeant, a commissioner of the revenue, a treasurer, and a keeper of the public scales. Today, the Town is organized under a Council-Manager form of government with a seven-member Town Council as the governing body. The Town Council and Mayor are popularly elected. The council is responsible for adopting an annual budget, passing ordinances, establishing policies, and appointing committees. The Town Manager is responsible for carrying out the policies and ordinances of the Town Council, for the day-to-day operations of the Town, and for appointing Town department heads.

Economic Condition and Outlook

Established in 1798 and serving as the county seat of Prince Edward County, Farmville's magnetic pull extends far beyond its 120,000-strong regional population. Its diverse shopping, historical richness, and abundant cultural, educational, and outdoor activities attract residents and numerous visitors. In recent years, in collaboration with its esteemed higher education institutions, Farmville's downtown has undergone a renaissance, imbuing the area with a vibrant college-town ambiance.

Farmville boasts a unique distinction as one of the oldest two-college towns in the nation, proudly hosting the prestigious Hampden-Sydney College, founded in 1775, and Longwood University, established in 1839. Hampden-Sydney College, a revered all-male private institution, stands six miles southwest of the town center and enrolls 1,200 students. At the same time, Longwood University, nestled in the heart of Farmville, accommodates approximately 5,000 students. Longwood, evolving from a female seminary to a fully co-educational institution in 1976, continues its expansion with recent additions such as a state-of-the-art 4500-seat convocation center, enhancing the town's academic vibrancy.

Farmville's downtown exudes an enchanting blend of historic architecture and contemporary charm, where each corner tells a story. Local businesses thrive within these storied walls, offering an enticing range of products, from locally crafted treasures to culinary delights. Notable establishments like Green Front Furniture and the Appomattox River Company draw visitors across the state, adding to the town's dynamic tapestry. The Farmville Farmers' Market, a haven for locally grown produce, delectable baked goods, and handcrafted items, beckons residents and tourists alike. Farmville's downtown pulse is meticulously preserved by "Farmville Downtown," a non-profit organization of dedicated locals, ensuring its pivotal role as the heart of the community endures through time.

Prince Edward County, home to Farmville, proudly maintains its Virginia Enterprise Zone designation, offering a wealth of state and local investment incentives. State grants, tailored explicitly for physical property improvements, are extended to businesses. These incentives aren't limited to newcomers; existing industries are equally acknowledged and rewarded.

Moreover, Farmville's allure as a tourism hub continues to flourish, attracting history enthusiasts and nature lovers alike. The town hosts the R. R. Moton Museum, an enlightening narrative of the 1951 student strike pivotal to the civil rights movement, serving as the linchpin of the Civil Rights in Education Heritage Trail.

Nature enthusiasts find solace in the expansive High Bridge Trail State Park and Sailor's Creek Battlefield, solemnly commemorating the conclusive battles of the Civil War. For camping and hiking enthusiasts, Bear Creek Lake State Park and Twin Lakes State Park stand as beckoning havens, drawing visitors from all corners of Virginia. Fishing enthusiasts are welcomed at Sandy River Reservoir, a sprawling 740-acre lake nestled in Prince Edward County, meticulously stocked and managed by the Virginia Department of Game and Inland Fisheries, ensuring a serene and rewarding experience for passionate anglers. Farmville's diverse attractions continue to be a captivating destination for travelers seeking historical insights and natural splendor.

Major Initiatives and Accomplishments

- The Farmville Recreation Department officially opened the splash pad at Wilck's Lake Park. Children have enjoyed cooling down on hot summer days by using the various water features at the park. Completed at an approximate cost of \$600,000, the facility embodies Farmville's commitment to providing inclusive recreational opportunities for all ages.
- Crucial upgrades have been undertaken at our Water Treatment Plant and Wastewater Treatment Plant, reinforcing the town's commitment to environmental stewardship. Noteworthy enhancements include transitioning from chlorine gas to sodium hypochlorite at our water treatment facility, replacing oxidation tanks and generators, and installing a chemical feed pump with a 5,000-gallon storage tank. Our largest project, and arguably our most environmentally forward, will be the conversion of our Wastewater Treatment Plant from chlorine gas to UV disinfection treatment. This conversion represents an approximate 24-month, \$3.5 million dollar commitment to the engineering and construction of the project that ensures a sustainable future for the Town of Farmville and the Appomattox River.
- The Farmville Fire Department, dedicated to superior citizen safety, has hired an additional full-time paid firefighter – bringing the paid staff to three members, supplemented by a roster of volunteer members.
- Ensuring our commitment to expedient response to emergency situations, the Town invested in a new 250KW generator for our E911 center. If power is ever lost to our emergency call center, for any reason, crucial dispatch services will always be available to get help to our citizens.
- Moreover, Farmville's unwavering commitment to fiscal responsibility shone through in engaging the expertise of ABM Building Services. Their exhaustive survey of utility and energy consumption across town properties yielded valuable recommendations, aligning Farmville's operations with cost-effective and sustainable practices.

Farmville's solid local economy, coupled with the commitment to continual strengthening of our infrastructure, budget reserves, and economic development initiatives, continues to make Farmville evolve as a progressive and inviting community. Our future is a bright one due to the dedication and hard work of our Town Council, Town employees, and our citizens that make our community a vibrant place to live and work.

Financial Information

During the reporting period, the Town of Farmville managed its financial affairs using Generally Accepted Accounting Principles (GAAP) and maintained its accounting records on a modified accrual basis. The Town's enterprise funds are reported on a full accrual basis, under which revenues are recorded when earned and expenses are recorded when incurred. Additional information can be found in Note 1 of this report.

During the reporting period, Town management was responsible for establishing and maintaining an internal control structure designed to ensure that the assets of the Town are protected from loss, theft, or misuse and to ensure that adequate accounting data are compiled to allow for the preparation of financial statements in conformity with generally accepted accounting principles. The

internal control structure is designed to provide reasonable, but not absolute, assurance that these objectives are met. The concept of reasonable assurance recognizes (1) the cost of a control should not exceed the benefits likely to be derived; and (2) the evaluation of costs and benefits requires estimates and judgments by management. In addition, the Town maintained budgetary controls during the reporting period. The controls in place ensure compliance with legal provisions embodied in the annual appropriated budget approved by the Town Council. Additional information can be found in Note 1 of this report.

As demonstrated by the financial statements and supplemental schedules included in the financial section of this report, the Town has continued to meet its responsibility for sound financial management.

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 Town's MD&A can be found immediately following the independent auditors' report.

Cash Management

Following the State code and the Town's Investment Policy, the Town invested in money market accounts, the Virginia Investment Pool, the Local Government Investment Pool, and certificates of deposits.

No other policies significantly impacted the current year's financial statements for the Town.

Other Information

Independent Audit. Virginia Law and the Charter of the Town of Farmville require that a Certified Public Accountant audit the financial statements of the Town. Brown, Edwards, & Company, L.L.P., has performed an annual audit of the Annual Comprehensive Financial Report. The auditor's report is included in the Financial Section of this report. The auditor's report, as required by Government Auditing Standards, is found in the Compliance Section of this report.

Awards. Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to the Town of Farmville, Virginia for its annual comprehensive financial report for the fiscal year ended June 30, 2023. This was the second consecutive year that the government has achieved this prestigious award. In order to be awarded a Certificate of Achievement, a government must publish an easily readable and efficiently organized annual comprehensive financial report. 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 annual comprehensive financial report continues to meet the Certificate of Achievement Program's requirements, and we are submitting it to GFOA to determine its eligibility for another certificate.

Acknowledgements. The preparation of this report is a very intensive project. It could not have been accomplished without the assistance and dedication of the Finance Department staff and other personnel from various departments, who assisted in the preparation. The Mayor and Town Council continue to support our efforts to produce the best financial reports possible for our citizens. We appreciate your support in granting us the time and funding to generate this document and allowing us to submit it to the GFOA for consideration. Lastly, we would like to thank our independent auditing firm, Brown, Edwards & Company, L.L.P., for their cooperation and assistance in these efforts.

Respectfully Submitted,



C. Scott Davis, LP.D.
Town Manager



Julie A. Moore, CPA, CFE, CGFM
Director of Finance



Government Finance Officers Association

Certificate of
Achievement
for Excellence
in Financial
Reporting

Presented to

**Town of Farmville
Virginia**

For its Annual Comprehensive
Financial Report
For the Fiscal Year Ended

June 30, 2023

Christopher P. Morrill

Executive Director/CEO



DIRECTORY OF PRINCIPAL OFFICIALS

MEMBERS OF TOWN COUNCIL



Brian Vincent, Mayor

Term Expires: December 31, 2026

Phone: (434) 603-1055

Email: bvincent@farmvilleva.com



A.D. "Chuckie" Reid, Vice Mayor

Term Expires: December 31, 2026

Phone: (434) 390-9069

Email: creid@farmvilleva.com



John Hardy, Councilman

Term Expires: December 31, 2026

Phone: (434) 547-8373

Email: jhardy@farmvilleva.com



Sallie O. Amos, Councilwoman

Term Expires: December 31, 2024

Phone: (434) 390-6294

Email: samos@farmvilleva.com



Daniel E. Dwyer, Councilman

Term Expires: December 31, 2024

Phone: (434) 390-6614

Email: ddwyer@farmvilleva.com



Donald L. Hunter, Councilman

Term Expires: December 31, 2024

Phone: (434) 392-6053

Email: dhunter@farmvilleva.com



Thomas M. Pairet, Councilman

Term Expires: December 31, 2026

Phone: (434) 603-1296

Email: tpairet@farmvilleva.com



Adam Yoelin, Councilman

Term Expires: December 31, 2026

Phone: (434) 808-8977

Email: ayoelin@farmvilleva.com

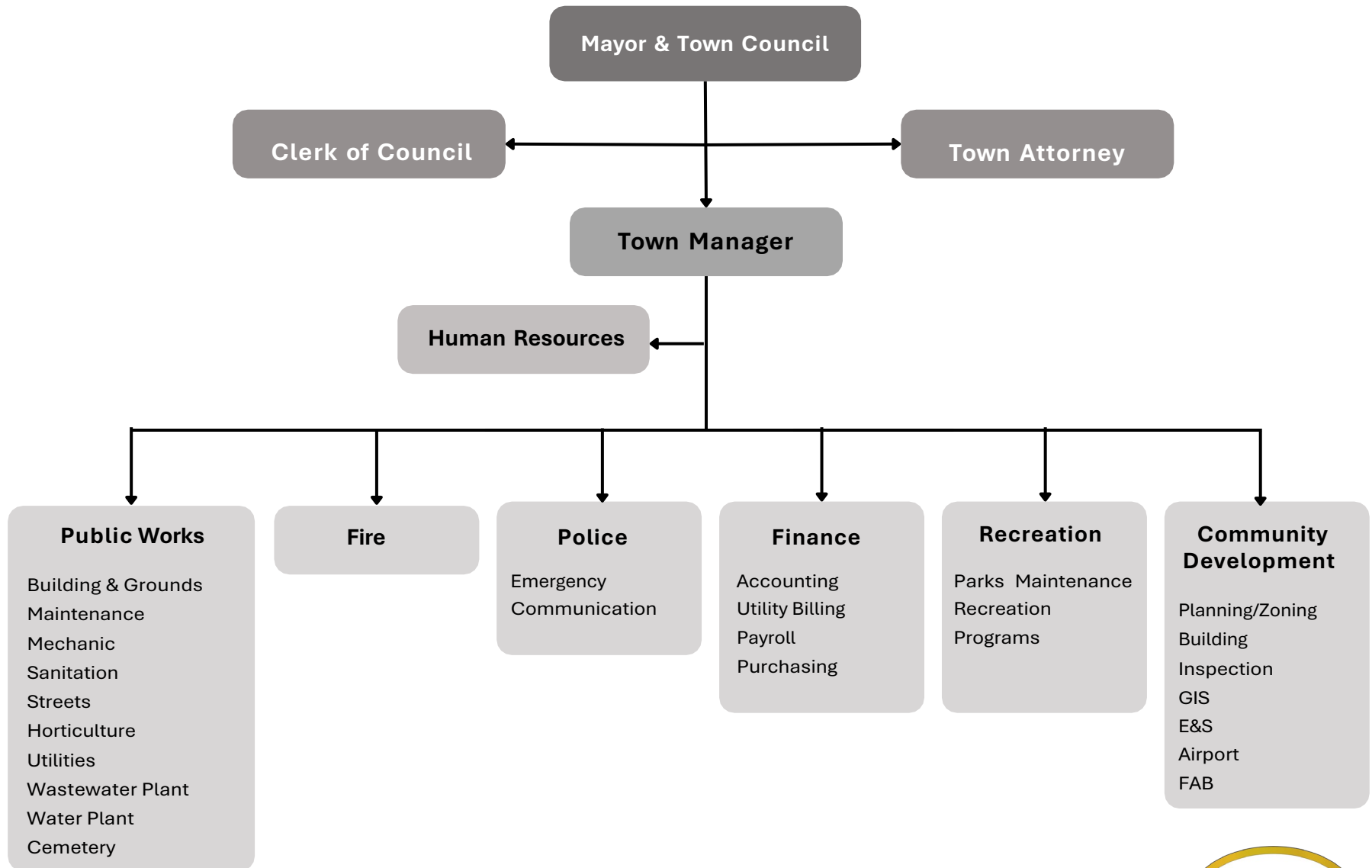


DIRECTORY OF PRINCIPAL OFFICIALS

OTHER OFFICIALS AS OF JUNE 30, 2024

Town Manager	C. Scott Davis LP.D.
Assistant to the Town Manager	Jackie Vaughan
Director of Finance	Julie A. Moore
Clerk of Council	Mary McKay
Town Attorney	Gary Elder
Chief of Police	Andy Ellington
Director of Public Works	Robin Atkins
Fire Chief	Daniel Clark
Director of Community Development	Ashley Atkins-Austin
Building Official	Phillip Moore

TOWN OF FARMVILLE, VIRGINIA ORGANIZATIONAL CHART



FINANCIAL SECTION

**Financial Section contains the
Basic Financial Statements.**



INDEPENDENT AUDITOR'S REPORT

To the Honorable Mayor and Members of Town Council
Town of Farmville, 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 unit, each major fund, and the aggregate remaining fund information of the Town of Farmville, Virginia (the "Town") as of and for the year ended June 30, 2024, and the related notes to the financial statements, which collectively comprise the Town's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of the Town as of June 30, 2024, 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 and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, and *Specifications for Audits of Counties, Cities, and Towns* and the *Specifications for Audits of Authorities, Boards and Commissions* issued by the Auditor of Public Accounts of the Commonwealth of Virginia. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Town 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.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of these 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.

Report on the Audit of the Financial Statements (Continued)

Responsibilities of Management for the Financial Statements (Continued)

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 the Town'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.

Auditor's 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 auditor's 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 and *Government Auditing Standards* 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 and *Government Auditing Standards*, 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 the Town of Farmville'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 Town of Farmville'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.

Report on the Audit of the Financial Statements (Continued)*Required Supplementary Information*

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and other required supplementary information, 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.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Town of Farmville's basic financial statements. The accompanying other supplementary information 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 other supplementary information and 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 auditor's 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 _____, 2024 on our consideration of the Town’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 the Town’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 the Town’s internal control over financial reporting and compliance.

CERTIFIED PUBLIC ACCOUNTANTS

Lynchburg, Virginia
_____, 2024

MANAGEMENT'S DISCUSSION AND ANALYSIS

As stewards of Farmville, Virginia, we are pleased to offer this comprehensive narrative overview and analysis of the Town's financial activities for the fiscal years ending June 30, 2024, and 2023. We invite readers to consider this information alongside the detailed insights provided in our transmittal letter on pages i through vi.

Financial Highlights:

- The Town's assets and deferred outflows surpassed its liabilities and deferred inflows at the close of the fiscal year by an impressive \$46,263,039, representing the net position. Within this, \$11,881,594 (unrestricted net position) stands available for fulfilling the Town's ongoing commitments to its citizens and creditors.
- The Town's total net position increased by \$5,546,006 this year, with 34% attributable to governmental fund operations and 66% to business-type activities. This shift highlights the continued strong performance of our business-type activities, contributing significantly to the overall growth in net position.
- At the fiscal year's end, the Town's governmental fund reported an ending fund balance of \$8,608,913, reflecting an increase of \$1,459,340 compared to the previous year. Approximately 31% of this total, amounting to \$2,693,601, is available for discretionary spending (unassigned fund balance).
- While the Town's overall debt decreased by \$1,730,569, or 25.46%, during the fiscal year, reflecting our commitment to fiscal responsibility, we also undertook new lease purchases totaling \$5.4M. These investments were essential for replacing water meters, police vehicles, and other critical capital projects. This approach allows us to continue addressing key infrastructure and public safety needs while carefully managing our debt obligations.

Overview of the Financial Statements:

This detailed discussion and analysis introduces the Town's fundamental financial statements, which consist of three integral components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. Additionally, this report incorporates supplementary information to enhance the readers' understanding.

Government-wide Financial Statements—The government-wide financial statements provide readers with a comprehensive overview of the Town's financial landscape, which is similar to that of private-sector businesses.

- The statement of net position offers a holistic view of the Town's assets, deferred outflows, liabilities, and deferred inflows, with the resulting difference reported as net position. Changes in net position over time serve as indicators of the Town's financial trajectory.
- The statement of activities demonstrates how the Town's net position evolved during the fiscal year, capturing changes as soon as the underlying events occurred, regardless of the timing of cash flows. This includes reporting revenues and expenses for items that will only result in future cash flows, fostering transparency and accountability.

Both government-wide financial statements distinguish between Town functions primarily supported by taxes and intergovernmental revenues (governmental activities) and those intended to recover costs

through user fees and charges (business-type activities). Governmental activities encompass general government, public safety, public works, parks, recreation, cultural, and community development, while business-type activities encompass water, sewer, transportation, and airport funds.

The Town adheres to fund accounting principles, ensuring compliance with finance-related legal requirements and reinforcing our commitment to sound financial management.

Fund Financial Statements – A fund constitutes a collection of interconnected accounts designed to manage resources set aside for particular activities or objectives. Like other state and local governments, the Town employs fund accounting to uphold and demonstrate adherence to legal financial requirements. The Town's funds fall into three primary categories: governmental, proprietary, and fiduciary.

Governmental Fund – The Town's governmental funds focus on providing insights into immediate inflows, outflows, and available resources. This information aids in evaluating the Town's financial needs. Specifically, the unassigned fund balance can serve as a valuable measure of the government's net resources available for spending at the close of the fiscal year.

The Town maintains three distinct governmental funds. Details are presented separately in the governmental fund balance sheet and in the statement of revenues, expenditures, and changes in fund balances for the general fund and the street maintenance fund, both considered major funds. The narcotics fund represents the sole non-major governmental fund.

The Town establishes an annual appropriated budget for its general fund, supported by a budgetary comparison statement illustrating compliance with this budget.

Fund balances represent the disparities between assets and liabilities in a governmental fund.

- **Nonspendable fund balance** comprises amounts not in spendable form or those required to be maintained intact.
- **Restricted fund balance** encompasses amounts usable solely for specific purposes stipulated by external providers, such as grantors or bondholders, along with amounts restricted through enabling legislation.
- **Committed fund balance** pertains to amounts usable only for specific purposes determined by formal action of the government's highest decision-making body.
- **Assigned fund balance** refers to amounts designated for specific purposes by the governing body or authorized official and applies to remaining resources in any governmental funds other than the general fund.
- **Unassigned fund balance** covers all amounts not included in other classifications for the general fund, as well as deficit fund balances in any other governmental funds.

As of June 30, 2024, the Town's governmental funds concluded the fiscal year with an ending fund balance of \$8,608,913, marking a notable increase of \$1,459,340 compared to the previous year. Among this total, \$740,712 was nonspendable, \$4,531,103 was restricted, \$315,809 was committed, \$327,688 was assigned, and \$2,693,601 was unassigned.

To gauge the general fund's liquidity, it's important to assess both the unassigned fund balance and the total fund balance in relation to total general fund expenditures. As of June 30, 2024, the unassigned fund balance of \$2,693,601 represents 18.31% of total general fund expenditures, while the total fund balance of \$8,608,913 accounts for 58.68% of total general fund expenditures. These ratios are vital indicators of the Town's financial health and its ability to cover future obligations without the need for additional borrowing.

Proprietary Funds – These funds mirror the functions presented as business-type activities in the government-wide financial statements. The Town employs enterprise funds to account for its water, sewer, transportation, and airport operations.

Fiduciary Funds – Fiduciary funds are instrumental for managing resources held for external parties' benefit or for the Town's other post-employment benefit trust. Unlike governmental funds, fiduciary funds are excluded from the government-wide financial statements because their resources cannot support the Town's own programs. The accounting principles applied to fiduciary funds are akin to those used for proprietary funds.

Notes to the Financial Statements – The notes offer indispensable additional information that enhances the comprehensive understanding of the data presented in both the government-wide and fund financial statements.

Other Information – Beyond the fundamental financial statements and accompanying notes, this report incorporates specific *required supplementary information*. This information delves into the Town's funding progress for its other post-employment benefits and outlines details regarding its pension contributions and benefits.

Government-Wide Financial Analysis

In evaluating the Town's financial position, it's crucial to consider its net position, which proves to be a valuable indicator over time. At the close of the recent fiscal year, the Town's assets and deferred outflows exceeded its liabilities and deferred inflows by \$46,263,039.

A significant portion of the Town's net position (64.21%) represents its investment in capital assets, such as land, buildings, machinery, equipment, and infrastructure. This figure is net of any related debt used to acquire these assets that is still outstanding. These capital assets are essential for delivering services to citizens. It's important to note that even though the Town's investment in these assets is reported net of related debt, the resources necessary to repay this debt must be sourced from other avenues, as the capital assets themselves cannot be utilized to settle these obligations.

Additionally, a portion of the net position (15.27%) is restricted and earmarked for debt service funds, forfeiture funds, and other grant funds. The remaining balance of unrestricted net assets (20.52%) is available to fulfill the Town's ongoing obligations to its citizens and creditors. This portion provides the flexibility needed to meet various financial commitments.

The Town's Net Position

	Governmental Activities		Business-type Activities		Total	
	2024	2023	2024	2023	2024	2023
Current and other assets	\$ 16,036,065	\$ 17,687,694	\$ 11,703,815	\$ 7,458,590	\$ 27,739,880	\$ 25,146,284
Total pension asset (liability)	201,615	(547,001)	35,864	(99,111)	237,479	(646,112)
Capital assets	19,740,271	19,284,298	18,089,418	15,832,780	37,829,689	35,117,078
Total assets	35,977,951	36,424,991	29,829,097	23,192,259	65,807,048	59,617,250
Deferred outflow of resources	905,384	990,535	188,285	208,304	1,093,669	1,198,839
Long-term liabilities	5,831,115	5,091,368	5,947,896	2,860,610	11,779,011	7,951,978
Total Net OPEB liability	1,161,433	1,260,286	269,551	291,306	1,430,984	1,551,592
Other liabilities	6,447,947	9,536,922	634,659	728,932	7,082,606	10,265,854
Total liabilities	13,440,495	15,888,576	6,852,106	3,880,848	20,292,601	19,769,424
Deferred inflows of resources	280,075	267,745	65,002	61,887	345,077	329,632
Net position						
Net investment in capital assets	15,083,947	15,220,292	14,620,627	12,733,171	29,704,574	27,953,463
Restricted	4,732,718	1,612,932	2,569,345	-	7,302,063	1,612,932
Unrestricted	3,346,100	4,425,981	5,910,302	6,724,657	9,256,402	11,150,638
Total net position	\$ 23,162,765	\$ 21,259,205	\$ 23,100,274	\$ 19,457,828	\$ 46,263,039	\$ 40,717,033

As previously mentioned, net position and assets categorized by type can serve as valuable indicators of a government's financial standing over time. For the Town, as of June 30, 2024, assets surpassed liabilities by \$46,263,039 across Governmental and Business-type Activities, highlighting the Town's continued strong financial position.

During the current fiscal year, the Town's total net position increased by \$5,546,006, representing a notable 13.6% growth. This increase was driven by a 9% rise in Governmental Activities' net position and an 18.8% increase in Business-type Activities' net position compared to the previous year. The Town's ongoing commitment to prudent financial management extended across all its funds, including the General Fund, Street Maintenance Fund, Water Fund, Sewer Fund, Transportation Fund, and Airport Fund. This approach ensures the responsible utilization of public resources, maintaining the Town's financial strength.

The Town's Changes in Net Position

	Governmental Activities		Business-type Activities		Total	
	2024	2023	2024	2023	2024	2023
Revenues						
Program revenues						
Charges for services	\$ 1,872,984	\$ 1,710,432	\$ 4,405,094	\$ 4,241,001	\$ 6,278,078	\$ 5,951,433
Operating grants and contributions	2,909,448	2,684,257	786,639	746,028	3,696,087	3,430,285
Capital grants and contributions	545,153	1,024,452	2,122,230	1,892,427	2,667,383	2,916,879
General revenues						
Property taxes	1,164,251	1,144,960	-	-	1,164,251	1,144,960
Other taxes	8,184,006	8,025,063	-	-	8,184,006	8,025,063
Intergovernmental revenue unrestricted	86,884	70,582	-	-	86,884	70,582
Investment earnings	783,842	516,548	192,960	23,726	976,802	540,274
Other	723,181	775,110	386,069	128,856	1,109,250	903,966
Total revenues	16,269,749	15,951,404	7,892,992	7,032,038	24,162,741	22,983,442
Expenses						
General government	2,072,893	2,073,583	-	-	2,072,892	2,073,583
Public safety	5,048,531	4,957,718	-	-	5,048,531	4,957,718
Public works	5,891,869	5,933,858	-	-	5,891,869	5,933,858
Parks, recreation, and cultural	445,763	557,407	-	-	445,763	557,407
Community development	899,914	635,196	-	-	899,914	635,196
Interest on long-term debt	7,219	9,645	-	-	7,219	9,645
Water	-	-	1,742,899	1,601,511	1,742,899	1,601,511
Sewer	-	-	1,331,691	1,276,131	1,331,691	1,276,131
Transportation	-	-	790,350	826,232	790,350	826,232
Airport	-	-	385,606	372,052	385,606	372,052
Total expenses	14,366,189	14,167,407	4,250,546	4,075,926	18,616,735	18,243,333
Excess before transfers	1,903,560	1,783,997	3,642,446	2,956,112	5,546,006	4,740,109
Transfers	-	250,000	-	(250,000)	-	-
Change in net position	1,903,560	2,033,997	3,642,446	2,706,112		4,740,109
Net position – July 1	21,259,205	19,225,208	19,457,828	16,751,716	40,717,033	35,976,924
Net position – June 30	<u>\$ 23,162,765</u>	<u>\$ 21,259,205</u>	<u>\$ 23,100,274</u>	<u>\$ 19,457,828</u>	<u>\$ 46,263,039</u>	<u>\$ 40,717,033</u>

Governmental Activities - In FY2024, the Town's net position increased by \$1,903,560, compared to \$2,033,997 in FY2023. This year's growth was largely driven by a mix of revenues from meals and lodging taxes, other local taxes, and investment income, with total general revenues increasing by \$159,900 from the prior year. The Town's expenses remained relatively stable, with public works and public safety continuing to be the largest cost centers. The slight decrease in net position growth compared to FY2023 is largely due to reduced capital contributions, with the Town receiving \$1,024,452 in capital grants in FY2023 versus \$545,153 in FY2024. However, despite the decrease in capital grants, the Town maintained a strong financial position, showcasing its continued fiscal responsibility.

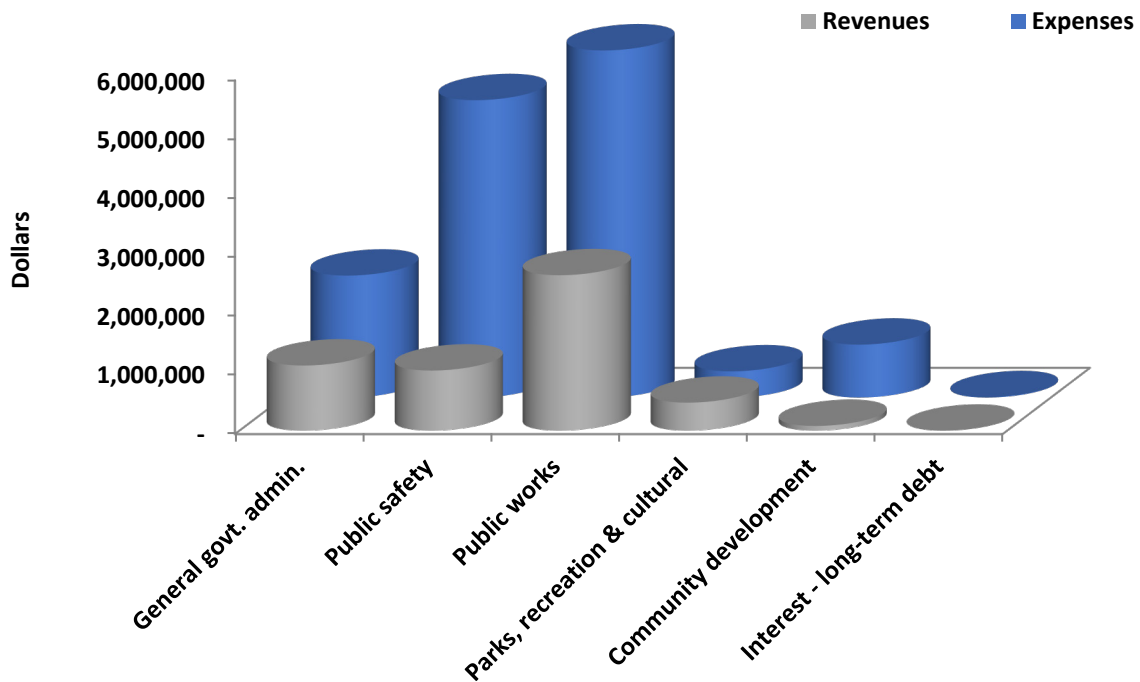
In FY2024, governmental activities expenses totaled \$14,366,189, reflecting a slight increase of 1.4% compared to FY2023. Public safety expenses, representing 35% of the total governmental expenses, increased by \$900,813 or 5.9% due to investments in new police vehicles and equipment upgrades. In contrast, general government expenses remained relatively flat at \$2,072,892. Public works expenses saw a modest decline of 0.7%, largely attributed to lower-than-expected capital expenditures on street maintenance projects.

Business-type Activities - In FY2024, the net position for Business-type Activities surged to \$3,642,446, a substantial increase from \$2,706,112 in FY2023. This rise was largely driven by stable service charges from water and sewer operations and a substantial increase in capital contributions, rising from \$1,892,427 in FY2023 to \$2,122,230 in FY2024. The Town's ongoing airport projects and improvements to water and sewer infrastructure were key contributors to this growth. The continued rise in service charges and effective management of the Town's Business-type Activities highlight the Town's focus on maintaining and improving essential services while ensuring a sustainable financial footing.

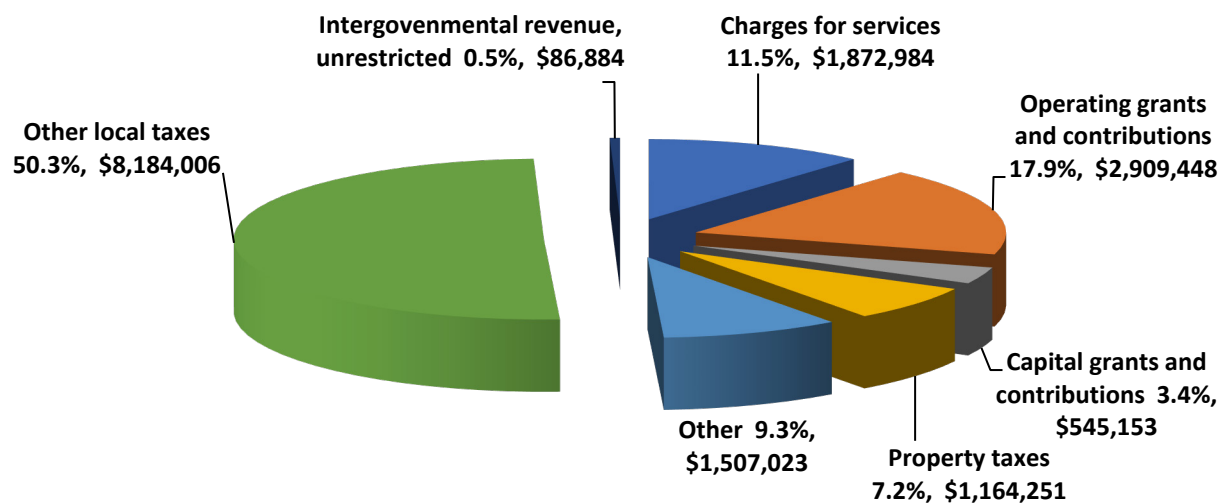
In FY2024, the total expenses for business-type activities amounted to \$4,250,546, reflecting a 4.3% increase compared to \$4,075,926 in FY2023. Here's the breakdown for each fund:

- **Water Fund:** Expenses increased by 8.8%, rising from \$1,601,511 in FY2023 to \$1,742,899 in FY2024. This increase was primarily driven by salary raises for employees, higher maintenance costs, and an increase in depreciation expenses due to newly acquired water infrastructure assets.
- **Sewer Fund:** Sewer Fund expenses grew by 4.3%, from \$1,276,131 in FY2023 to \$1,331,691 in FY2024. The increase is largely attributed to higher employee compensation and maintenance costs, particularly for service lines and equipment.
- **Transportation Fund:** Transportation Fund expenses decreased slightly by 4.3%, from \$826,232 in FY2023 to \$790,350 in FY2024. The reduction is mainly due to lower maintenance costs for buses and equipment, although there were slight increases in insurance and fuel expenses.
- **Airport Fund:** Airport expenses increased by 3.6%, from \$372,052 in FY2023 to \$385,606 in FY2024. This increase was primarily driven by the \$49,500 expense related to the clearing of land, which was a significant project undertaken in FY24. Other areas, such as maintenance and fuel costs, saw reductions, but the land-clearing project was the primary contributor to the overall increase.

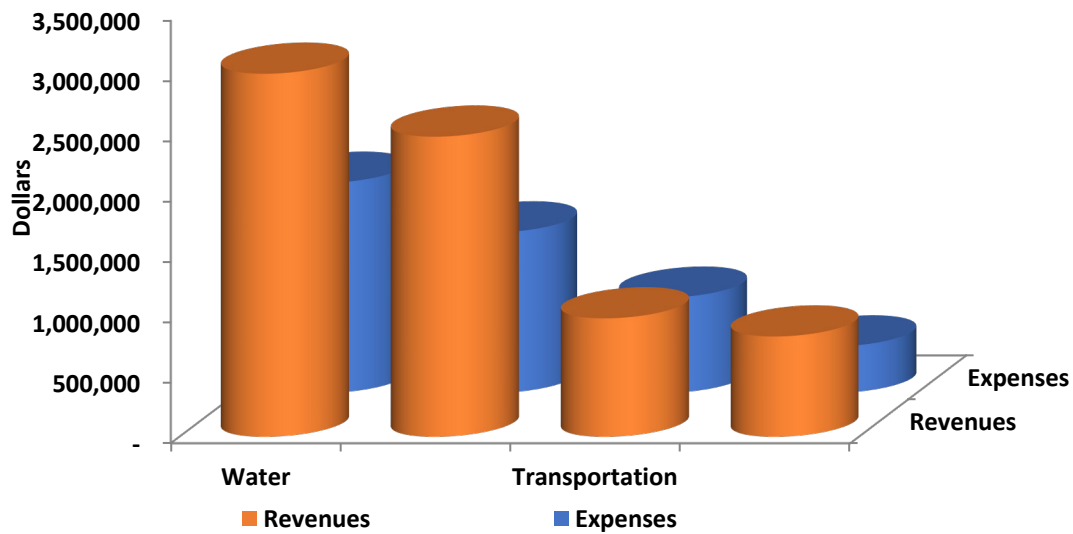
Expenses and Program Revenues – Governmental Activities



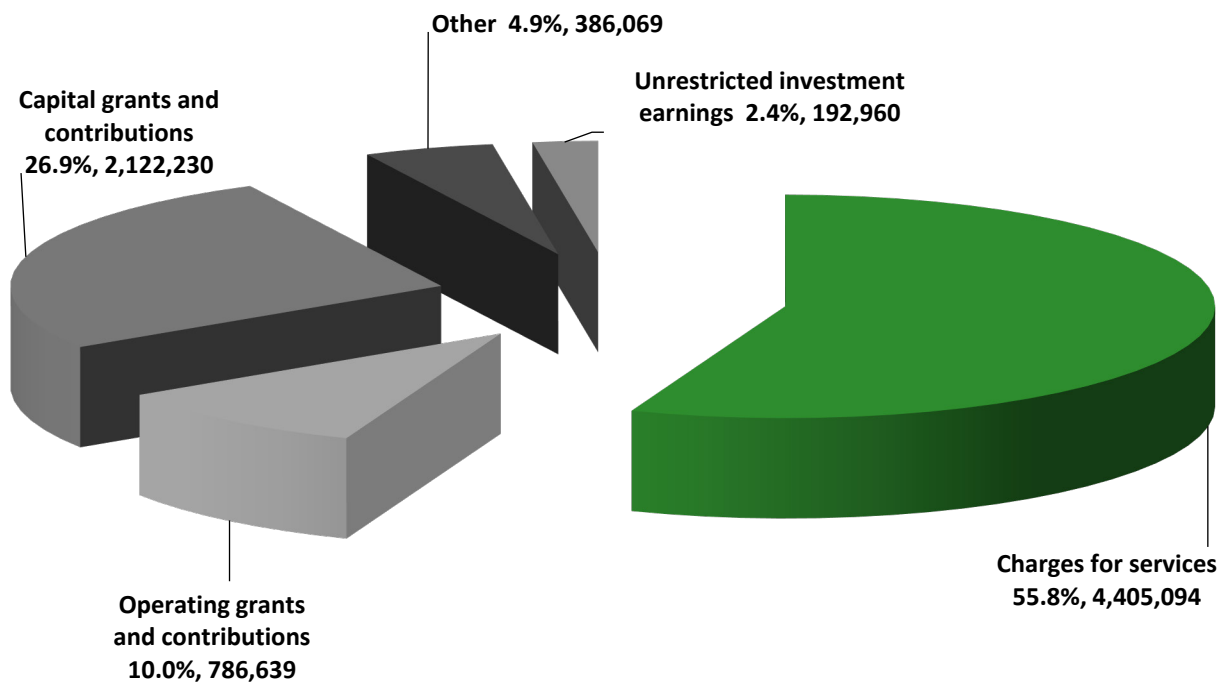
Revenues by Source – Governmental Activities



Expenses and Program Revenues – Business-type Activities



Revenues by Source – Business-Type Activities



Financial Analysis of the Government's Funds

The Town employs fund accounting to ensure compliance with legal financial obligations and to provide a clear picture of its financial activities.

Governmental Fund – The primary focus of the Town's governmental fund is to outline short-term cash flows and available resources. This data is crucial for assessing the Town's financial needs. Specifically, the *unreserved fund balance* is a vital indicator of the government's resources available for spending at the fiscal year's end.

At the close of the current fiscal year, the Town's governmental funds revealed an ending fund balance of \$8,608,913, indicating a \$1,459,340 increase from the previous year. Of this total, approximately 31.2% or \$2,693,601 constitutes an unassigned fund balance, allowing discretionary spending by the Town. Another 3.7%, equating to \$315,809, represents the committed fund balance allocated for specific purposes. Additionally, 3.9%, or \$327,688, is assigned fund balance designated for particular purposes, and 52.6%, or \$4,531,103, is restricted fund balance, subject to specific provisions.

Comparing unassigned and total fund balances to total fund expenditures is valuable for gauging the general fund's liquidity. The unassigned fund balance accounts for 18.3% of total general fund expenditures, while the total fund balance makes up 58.7% of the same expenditure amount. This analysis provides a comprehensive view of the Town's financial stability and ability to meet its fiscal obligations.

The \$1,459,340 increase in the general fund balance for FY24 can be attributed to higher revenues from property taxes and other local taxes, as well as strategic financial management. Property tax revenues rose by \$15,991, increasing from \$1,143,875 in FY23 to \$1,159,866 in FY24. Other local taxes, including meals and lodging taxes, increased by \$193,591, up from \$7,986,132 in FY23 to \$8,179,723 in FY24. Additionally, revenue from the use of money and property saw a significant jump of \$396,997, increasing from \$516,531 in FY23 to \$913,528 in FY24, reflecting increased investment income from funds placed in LGIP and VIP. In contrast, miscellaneous revenue decreased substantially from \$1,605,465 in FY23 to \$593,473 in FY24, largely due to the sale of the golf course in FY23.

While public safety expenses decreased by \$965,838, going from \$6,206,528 in FY23 to \$5,240,690 in FY24, the Town allocated significant funds toward capital investments, including police vehicles, to enhance public safety. Additionally, the general fund demonstrated self-sustainability throughout the year, reducing the need for additional transfers. This aligns with the Town's fiscal objectives, ensuring that revenue growth can be reinvested into essential services without requiring additional external funding.

In contrast, the Street Maintenance Fund experienced a net decrease in fund balance of \$99,761, reflecting the impact of rising project costs in street paving despite a 15% increase in revenues from intergovernmental sources.

Proprietary Funds – The Town's proprietary funds offer a more detailed version of the information found in the government-wide financial statements.

The water fund's unrestricted net position stood at \$629,720, while the sewer fund's unrestricted net position reached \$4,238,873. The transportation fund held an unrestricted net position of \$956,059, and the airport fund's unrestricted net position amounted to \$85,650. The total increase in net position for enterprise funds during the fiscal year was \$3,642,446, a significant rise compared to the previous year.

This represents a continued focus on maintaining financial stability across all enterprise funds. Additional financial aspects related to these funds have been previously discussed in the context of the Town's business-type activities.

General Fund Budgetary Highlights

Differences between the initial budget and the final amended budget totaled \$3,059,292. Notable adjustments include:

- An increase of \$1,726,203 in the general governmental sector, primarily due to the Town undertaking a significant project during the year, which included building envelope projects, the installation of electric vehicle (EV) chargers, and new parking meters. This expenditure was budgeted by the town manager's department. Additionally, the Finance Department had subscription-based software costs that needed to be grossed up and accurately reported within the budget for FY24.
- An amendment to the community development budget to include a contribution of \$350,000 to the Farmville Industrial Development Authority, which was decided after the original budget was adopted.
- An augmentation of \$621,000 in the parks and recreation budget, due to funds being carried forward after year-end, as the installation of the new splash pad was not completed in the previous fiscal year. This funding is sourced from the Coronavirus State and Local Fiscal Recovery Funds.

Differences between the final amended budget and the actual results totaled \$2,781,034. The key points are as follows:

- General government operational costs were \$1,425,000 lower than budgeted, resulting in significant savings.
- Public safety funds saw a reduction of \$484,000 due to project delays, safety initiatives, and lower operational expenses.
- Public works funds were underutilized by \$483,000 due to project timing and associated costs, leading to decreased expenditures and re-appropriation.
- Community development operational costs were \$315,000 less than budgeted, contributing to the overall budget surplus.

Capital Asset and Debt Administration

Capital Assets – As of June 30, 2024, the Town's investment in capital assets for governmental and business-type activities totaled \$37,829,687 (after accounting for accumulated depreciation). This includes land, buildings, improvements, vehicles, equipment, and infrastructure. The overall increase in capital asset investment for the current fiscal year was 7.7%, with a 2.4% increase in governmental

activities and a 14.2% increase in business-type activities. Here is a summary of the Town's capital asset investment:

The Town's Capital Assets

	Governmental Activities		Business-type Activities		Total	
	2024	2023	2024	2023	2024	2023
Land	\$ 3,484,356	\$ 3,484,356	\$ 683,098	\$ 683,098	\$ 4,167,454	\$ 4,167,454
Buildings and improvements	14,987,815	14,944,287	2,977,114	2,977,114	17,964,929	17,921,401
Vehicles and equipment	7,985,228	7,766,310	2,342,865	2,241,037	10,328,093	10,007,347
Infrastructure	26,139,701	25,937,403	38,958,384	28,825,843	65,098,085	54,763,246
Subscription right-of-use assets	204,188	-	-	-	204,188	-
Construction in progress	1,069,067	-	1,095,042	8,596,406	2,164,109	8,596,406
Less accumulated depreciation	(34,130,084)	(32,848,058)	(27,967,087)	(27,490,718)	(62,097,171)	(60,338,776)
Total	\$ 19,740,271	\$ 19,284,298	\$ 18,089,418	\$ 15,832,780	\$ 37,829,687	\$ 35,117,078

Additional information on the Town's capital assets can be found in Note 8 of this report.

Long-term Debt and Liabilities – As of June 30, 2024, the Town's outstanding total debt and liabilities amounted to \$11,779,011. Among this sum, \$4,105,000 represents debt supported by the government's full faith and credit.

The Town's Outstanding Debt and Liabilities

General Obligation Bonds, Capital Leases, and Liabilities

	Governmental Activities		Business-type Activities		Total	
	2024	2023	2024	2023	2024	2023
General obligation bonds	\$ 1,900,000	\$ 3,050,000	\$ 2,205,000	\$ 2,395,000	\$ 4,105,000	\$ 5,445,000
Bond premium	533,751	711,667	304,021	337,800	837,772	1,049,467
Finance purchases	2,158,162	173,000	3,301,891	-	5,460,053	173,000
Notes payable	64,412	129,339	-	-	64,412	129,339
Compensated absences	606,414	565,924	136,984	127,810	743,398	693,734
Subscription liability	91,710	-	-	-	91,710	-
Landfill liability	476,666	461,438	-	-	476,666	461,438
Total	\$ 5,831,115	\$ 5,091,368	\$ 5,947,896	\$ 2,860,610	\$11,779,011	\$ 7,951,978

The Town's total debt increased from \$7,951,978 in FY2023 to \$11,779,011 in FY2024, marking a significant increase of \$3,827,033 or 48.1%. New lease purchase financing agreements, including the acquisition of police vehicles and water meter replacement projects, primarily drove this increase. However, the Town continued to make regular debt service payments, allocating \$3,123,121 towards bonds and notes payable, along with the ongoing water replacement project.

For further details on the Town's long-term debt, please refer to Note 9 in this report.

Economic Factors and Next Year's Budgets and Rates

The Town closely monitors monthly receipts in critical areas like Meals Tax, Lodging Tax, and Sales Tax to assess the local economic impact. Several revenue categories demonstrated consistent growth, leading to increased budget allocations for fiscal year 2025:

- Meals tax revenue surged by \$175,000, a notable increase of 4.8%.
- Lodging tax revenue experienced a significant rise of \$50,000, marking a 6.7% increase.
- Sales tax revenue showed a moderate increase of \$30,000, reflecting a 6.7% uptick.

The total appropriation for all funds now stands at \$24,959,355, reflecting a decline of \$5,614,975 or 18.4% from the Fiscal Year 2024 Adopted Budget of \$30,574,331. This decrease is largely due to the substantial reduction in ARPA funding available for expenditure in FY25 compared to FY24.

Within the General Fund Budget for the fiscal year 2025, which totals \$15,458,058, there is a decrease of \$935,212 or 5.7% from the fiscal year 2024 adopted budget of \$16,393,270. This decline is primarily due to the elimination of the contract with the ICA facility, which reduced the revenue previously budgeted. Additionally, in FY25, the general fund was designed to be self-sustaining, with no transfers from other funds. Furthermore, in FY24, public safety received an additional ARPA grant of \$216,000, which was not received in FY25.

The general fund's most substantial revenue category is "taxes and licenses," constituting 58% of the total. General property taxes contribute 5.2% to the overall general fund budget.

Regarding functional expenditures, the general fund dedicates 25.6% to public works and 38% to public safety, highlighting these areas as primary focus areas in the Town's financial planning.

Requests for Information

This financial report offers a comprehensive overview of the Town's financial status for anyone interested in understanding the government's finances. If you have inquiries about the information presented in this report or if you need further financial details, don't hesitate to get in touch with the Finance Department at the following address:

Finance Department
Town of Farmville
116 North Main Street
Farmville, Virginia 23901

BASIC FINANCIAL STATEMENTS

EXHIBIT 1

TOWN OF FARMVILLE, VIRGINIA

STATEMENT OF NET POSITION

June 30, 2024

	Primary Government			Component Unit
	Governmental Activities	Business-Type Activities	Totals	Industrial Development Authority
ASSETS				
Cash, cash equivalents, and investments (Note 2)				
Unrestricted	\$ 4,149,466	\$ 8,328,561	\$ 12,478,027	\$ 385,752
Restricted	9,232,000	2,533,481	11,765,481	-
Receivables, net (Note 3)	565,725	629,262	1,194,987	610
Note receivable (Note 6)	-	-	-	31,073
Due from component unit (Note 4)	31,185	-	31,185	-
Due from other governments (Note 5)	410,912	36,932	447,844	-
Prepays	151,219	-	151,219	-
Inventories	46,133	175,579	221,712	-
Note receivable, long-term (Note 6)	-	-	-	64,277
Net pension asset (Notes 14 and 15)	201,615	35,864	237,479	-
Due from component unit, long-term (Note 4)	512,175	-	512,175	-
Long-term deposit (Note 16)	937,250	-	937,250	-
Capital assets: (Note 7)				
Non-depreciable	4,553,423	1,778,321	6,331,744	-
Depreciable, net	15,186,848	16,311,097	31,497,945	-
Total assets	35,977,951	29,829,097	65,807,048	481,712
DEFERRED OUTFLOWS OF RESOURCES				
Deferred outflows related to pension (Notes 14 and 15)	402,974	71,683	474,657	-
Deferred outflows related to other postemployment benefits (Notes 13 and 15)	502,410	116,602	619,012	-
Total deferred outflows of resources	905,384	188,285	1,093,669	-
LIABILITIES				
Accounts payable	1,506,954	349,949	1,856,903	-
Accrued payroll and related liabilities	150,714	42,769	193,483	-
Accrued interest	72,201	106,461	178,662	1,512
Due to primary government (Note 4)	-	-	-	31,185
Unearned revenue	4,700,897	29,681	4,730,578	-
Refundable deposits	17,181	105,799	122,980	-
Net other postemployment benefit liability, current (Notes 13 and 15)	116,143	25,768	141,911	-
Long-term liabilities:				
Due within one year (Note 8)	1,510,452	261,175	1,771,627	-
Due in more than one year (Note 8)	4,320,663	5,686,721	10,007,384	-
Due to primary government (Note 4)	-	-	-	512,175
Net other postemployment benefit liability (Notes 13 and 15)	1,045,290	243,783	1,289,073	-
Total liabilities	13,440,495	6,852,106	20,292,601	544,872
DEFERRED INFLOWS OF RESOURCES				
Deferred inflows related to other postemployment benefits (Notes 13 and 15)	280,075	65,002	345,077	-
NET POSITION				
Net investment in capital assets	16,276,537	14,620,627	30,897,164	-
Restricted for:				
Pension	201,615	35,864	237,479	-
Debt service	934,538	-	934,538	-
Future CIP projects	1,956,434	-	1,956,434	-
Grants and forfeiture funds	355,830	-	355,830	-
Unrestricted	3,437,811	8,443,783	11,881,594	(63,160)
Total net position	\$ 23,162,765	\$ 23,100,274	\$ 46,263,039	\$ (63,160)

The Notes to Financial Statements are an integral part of this statement.

TOWN OF FARMVILLE, VIRGINIA

STATEMENT OF ACTIVITIES
Year Ended June 30, 2024

Functions/Programs	Program Revenues				Net (Expense) Revenue and Changes in Net Position			
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Primary Government			Component Unit
					Governmental Activities	Business-Type Activities	Total	Industrial Development Authority
Primary Government:								
Governmental activities:								
General government	\$ 2,072,893	\$ 1,107,226	\$ -	\$ -	\$ (965,667)		\$ (965,667)	
Public safety	5,048,531	242,217	665,275	114,388	(4,026,651)		(4,026,651)	
Public works	5,891,869	408,106	2,233,540	-	(3,250,223)		(3,250,223)	
Parks, recreation, and cultural	445,763	45,654	-	430,765	30,656		30,656	
Community development	899,914	69,781	10,633	-	(819,500)		(819,500)	
Interest on long-term debt	7,219	-	-	-	(7,219)		(7,219)	
Total governmental activities	14,366,189	1,872,984	2,909,448	545,153	(9,038,604)		(9,038,604)	
Business-type activities:								
Water	1,742,899	1,957,359	10,930	1,041,648		\$ 1,267,038	1,267,038	
Sewer	1,331,691	2,338,297	2,000	148,554		1,157,160	1,157,160	
Transportation	790,350	9,066	730,354	243,430		192,500	192,500	
Airport	385,606	100,372	43,355	688,598		446,719	446,719	
Total business-type activities	4,250,546	4,405,094	786,639	2,122,230		3,063,417	3,063,417	
Total primary government	\$ 18,616,735	\$ 6,278,078	\$ 3,696,087	\$ 2,667,383	(9,038,604)	3,063,417	(5,975,187)	
Component unit:								
Industrial Development Authority	\$ 27,504	\$ 20,954	\$ -	\$ -	-	-	-	\$ (6,550)
General revenues:								
					1,164,251	-	1,164,251	-
Other taxes:								
					828,273	-	828,273	-
					27,947	-	27,947	-
					368,417	-	368,417	-
					1,707,392	-	1,707,392	-
					274,805	-	274,805	-
					85,820	-	85,820	-
					183,800	-	183,800	-
					4,707,552	-	4,707,552	-
					86,884	-	86,884	-
					783,842	192,960	976,802	3,146
					37,483	-	37,483	-
					-	-	-	350,000
					685,698	386,069	1,071,767	-
					10,942,164	579,029	11,521,193	353,146
					1,903,560	3,642,446	5,546,006	346,596
					21,259,205	19,457,828	40,717,033	(409,756)
					\$ 23,162,765	\$ 23,100,274	\$ 46,263,039	\$ (63,160)

The Notes to Financial Statements are an integral part of this statement.

EXHIBIT 3

TOWN OF FARMVILLE, VIRGINIA

**BALANCE SHEET –
GOVERNMENTAL FUNDS
June 30, 2024**

	General	Street Maintenance	Nonmajor Governmental Fund	Total
ASSETS				
Cash, cash equivalents, and investments	\$ 2,725,978	\$ 1,423,488	\$ -	\$ 4,149,466
Cash, cash equivalents, and investments – restricted	9,215,455	-	16,545	9,232,000
Receivables, net				
Taxes	455,248	-	-	455,248
Accounts	56,758	-	-	56,758
Other	53,719	-	-	53,719
Due from component unit	543,360	-	-	543,360
Due from other governments	410,912	-	-	410,912
Prepays	151,219	-	-	151,219
Inventories, net	46,133	-	-	46,133
	<u>\$ 13,658,782</u>	<u>\$ 1,423,488</u>	<u>\$ 16,545</u>	<u>\$ 15,098,815</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES				
LIABILITIES				
Accounts payable	\$ 431,917	\$ 1,075,037	\$ -	\$ 1,506,954
Accrued payroll and related liabilities	138,935	11,779	-	150,714
Unearned grants	4,700,897	-	-	4,700,897
Refundable deposits	17,181	-	-	17,181
	<u>5,288,930</u>	<u>1,086,816</u>	<u>-</u>	<u>6,375,746</u>
DEFERRED INFLOWS OF RESOURCES				
Unavailable/deferred revenue	<u>114,156</u>	<u>-</u>	<u>-</u>	<u>114,156</u>
FUND BALANCES (Note 11)				
Nonspendable	740,712	-	-	740,712
Restricted	4,514,558	-	16,545	4,531,103
Committed	306,825	8,984	-	315,809
Assigned	-	327,688	-	327,688
Unassigned	2,693,601	-	-	2,693,601
	<u>8,255,696</u>	<u>336,672</u>	<u>16,545</u>	<u>8,608,913</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 13,658,782</u>	<u>\$ 1,423,488</u>	<u>\$ 16,545</u>	<u>\$ 15,098,815</u>

The Notes to Financial Statements are an integral part of this statement.

EXHIBIT 4

TOWN OF FARMVILLE, VIRGINIA

RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET
TO THE STATEMENT OF NET POSITION

June 30, 2024

Total fund balances – governmental funds	\$ 8,608,913
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Amounts reported for governmental activities in the Statement of Net Position are different because:

Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds.

Capital assets	\$ 53,870,355	
Accumulated depreciation and amortization	<u>(34,130,084)</u>	
		19,740,271

Other long-term assets are not available to pay for current period expenditures and is not reported in the funds.	937,250
---	---------

Financial statement elements related to other postemployment benefits are applicable to future periods and, therefore, are not reported in the funds.

Net other postemployment benefit liability	(1,161,433)	
Net other postemployment deferred inflows	(280,075)	
Net other postemployment deferred outflows	<u>502,410</u>	
		(939,098)

Financial statement elements related to pension plan are applicable to future periods and, therefore, are not reported in the funds.

Net pension asset	201,615	
Net pension outflows	<u>402,974</u>	
		604,589

Certain other assets are also not available to pay for current period expenditures and, therefore, are reported as deferred inflows in the funds.	114,156
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Long-term liabilities are not due and payable in the current period and therefore are not reported in the governmental funds.

Bonds payable, including unamortized premiums	(2,433,751)	
Notes payable	(64,412)	
Financed purchase	(2,158,161)	
Compensated absences	(606,414)	
Accrued interest	(72,201)	
Subscription liability	(91,711)	
Landfill	<u>(476,666)</u>	
		<u>(5,903,316)</u>

Total net position – governmental activities	<u><u>\$ 23,162,765</u></u>
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The Notes to Financial Statements are an integral part of this statement.

EXHIBIT 5

TOWN OF FARMVILLE, VIRGINIA

**STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES –
GOVERNMENTAL FUNDS
Year Ended June 30, 2024**

	General	Street Maintenance	Nonmajor Governmental Fund	Total
REVENUES				
Property taxes	\$ 1,159,866	\$ -	\$ -	\$ 1,159,866
Other local taxes	8,179,723	-	-	8,179,723
Fines and forfeitures	197,128	-	-	197,128
Permits, privilege fees, and regulatory licenses	55,862	-	-	55,862
Revenue from use of money and property	913,528	-	21	913,549
Charges for services	757,982	-	-	757,982
Miscellaneous	593,473	-	-	593,473
Contributions	8,639	-	-	8,639
Recovered costs	862,261	-	-	862,261
Intergovernmental	1,304,762	2,224,346	3,489	3,532,597
Total revenues	14,033,224	2,224,346	3,510	16,261,080
EXPENDITURES				
Current:				
General government	2,693,897	-	-	2,693,897
Public safety	5,240,690	-	-	5,240,690
Public works	3,126,929	2,324,107	-	5,451,036
Parks, recreation, and cultural	1,150,070	-	-	1,150,070
Community development	973,520	-	-	973,520
Debt service:				
Principal	1,328,875	-	-	1,328,875
Interest	154,472	-	-	154,472
Total expenditures	14,668,453	2,324,107	-	16,992,560
Excess (deficiency) of revenues over (under) expenditures	(635,229)	(99,761)	3,510	(731,480)
OTHER FINANCING SOURCES				
Issuance of financed purchase and subscription liability	2,190,820	-	-	2,190,820
Total other financing sources	2,190,820	-	-	2,190,820
Net change in fund balances	1,555,591	(99,761)	3,510	1,459,340
FUND BALANCES				
Beginning	6,700,105	436,433	13,035	7,149,573
Ending	\$ 8,255,696	\$ 336,672	\$ 16,545	\$ 8,608,913

The Notes to Financial Statements are an integral part of this statement.

EXHIBIT 6

TOWN OF FARMVILLE, VIRGINIA

**RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES OF THE GOVERNMENTAL FUNDS
TO THE STATEMENT OF ACTIVITIES
Year Ended June 30, 2024**

Net change in fund balances – total governmental funds \$ 1,459,340

Amounts reported for governmental activities in the Statement of Activities are different because:

Governmental funds report outlays for capital assets as expenditures. However, in the Statement of Activities the cost of these assets is allocated over their estimated useful lives and reported as depreciation expense. The components of capital outlay, depreciation expense, and other various transactions involving capital assets are as follows:

Outlays for capital assets	\$ 2,217,884	
Depreciation and amortization expense	(1,758,539)	
		459,345

The net effect of various transactions involving capital assets (gain on disposition of assets) do not provide or use current financial resources and are not reported as revenues or expenditures in the governmental funds.

(3,372)

Transactions involving debt principal and cash flows relating to other long-term items are expenditures in the governmental funds, however these transactions increase or decrease long-term items in the Statement of Net Position.

Principal payments on long-term debt, notes payable, and financed purchases	1,328,875	
Issuance of financed purchase	(2,099,109)	
Issuance of subscription liabilities	(91,711)	
Amortization of premium	177,916	
Change in accrued interest	(30,663)	
		(714,692)

Governmental funds report other postemployment benefits contributions as expenditures. However, in the Statement of Activities the cost of other postemployment benefits earned net of employee contributions is reported as other postemployment benefits expense.

Employer other postemployment benefit contributions	108,871	
Other postemployment expense	(97,073)	
		11,798

Governmental funds report employer pension contributions as expenditures. However, in the Statement of Activities the cost of pension benefits earned net of employee contributions is reported as pension expense.

Pension contributions	285,458	
Pension expense	452,732	
		738,190

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.

Change in landfill liability	(15,228)	
Change in compensated absences	(40,490)	
		(55,718)

Revenues in the Statement of Activities that do not provide current financial resources are not reported as revenues in the funds.

8,669

Total change in net position – governmental activities		\$ 1,903,560
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The Notes to Financial Statements are an integral part of this statement.

EXHIBIT 7

TOWN OF FARMVILLE, VIRGINIA

**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE –
BUDGET AND ACTUAL – GENERAL FUND
Year Ended June 30, 2024**

	Budgeted Amounts		Actual	Variances with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Property taxes	\$ 1,154,635	\$ 1,154,635	\$ 1,159,866	\$ 5,231
Other local taxes	7,613,000	7,613,000	8,179,723	566,723
Fines and forfeitures	97,000	97,000	197,128	100,128
Permits, privilege fees, and regulatory licenses and property	50,035	50,035	55,862	5,827
Revenue from use of money	259,491	329,363	913,528	584,165
Charges for services	728,375	728,375	757,982	29,607
Miscellaneous	1,904,943	3,252,207	593,473	(2,658,734)
Contributions	2	16,175	8,639	(7,536)
Recovered costs	978,693	1,436,855	862,261	(574,594)
Intergovernmental	673,530	833,775	1,304,762	470,987
Total revenues	13,459,704	15,511,420	14,033,224	(1,478,196)
EXPENDITURES				
Current:				
General government	2,392,815	4,119,018	2,693,897	1,425,121
Public safety	5,464,659	5,724,343	5,240,690	483,653
Public works	3,685,584	3,609,873	3,126,929	482,944
Parks, recreation, and cultural	581,426	1,217,843	1,150,070	67,773
Community development	884,204	1,288,205	973,520	314,685
Debt service:				
Principal	1,247,739	1,329,739	1,328,875	864
Interest	133,768	160,466	154,472	5,994
Total expenditures	14,390,195	17,449,487	14,668,453	2,781,034
Deficiency of revenues under expenditures	(930,491)	(1,938,067)	(635,229)	1,302,838
OTHER FINANCING SOURCES (USES):				
Contingency	-	(586,533)	-	586,533
Issuance of financed purchases and subscription liability	464,000	2,058,109	2,190,820	132,711
Transfers in	466,491	466,491	-	(466,491)
Total other financing sources	930,491	1,938,067	2,190,820	252,753
Net change in fund balance	\$ -	\$ -	\$ 1,555,591	\$ 1,555,591

The Notes to Financial Statements are an integral part of this statement.

EXHIBIT 8

TOWN OF FARMVILLE, VIRGINIA

STATEMENT OF NET POSITION –
PROPRIETARY FUNDS

June 30, 2024

	Enterprise Funds				
	Water	Sewer	Transportation	Airport	Total
ASSETS					
CURRENT ASSETS					
Cash, cash equivalents, and investments	\$ 3,170,000	\$ 4,050,411	\$ 1,061,856	\$ 46,294	\$ 8,328,561
Cash, cash equivalents, and investments, restricted	2,533,481	-	-	-	2,533,481
Receivables, net	284,157	345,105	-	-	629,262
Due from other governments	-	-	6,935	29,997	36,932
Inventories	123,676	15,943	-	35,960	175,579
Total current assets	6,111,314	4,411,459	1,068,791	112,251	11,703,815
NONCURRENT ASSETS					
Net pension asset	14,727	13,207	7,930	-	35,864
Capital assets:					
Non-depreciable	1,254,424	113,495	16,050	394,352	1,778,321
Depreciable, net	3,427,096	1,335,324	761,790	10,786,887	16,311,097
Total noncurrent assets	4,696,247	1,462,026	785,770	11,181,239	18,125,282
Total assets	10,807,561	5,873,485	1,854,561	11,293,490	29,829,097
DEFERRED OUTFLOWS OF RESOURCES					
Deferred outflows related to pension	29,435	26,397	15,851	-	71,683
Deferred outflows related to other postemployment benefits	38,978	33,894	39,784	3,946	116,602
Total deferred outflows of resources	68,413	60,291	55,635	3,946	188,285
LIABILITIES					
CURRENT LIABILITIES					
Accounts payable	253,488	79,241	6,758	10,462	349,949
Accrued payroll and related liabilities	15,100	13,418	12,635	1,616	42,769
Accrued interest	106,461	-	-	-	106,461
Unearned revenue	29,681	-	-	-	29,681
Refundable deposits	105,656	143	-	-	105,799
Net other postemployment benefit liability, current	8,635	7,539	8,772	822	25,768
Long-term liabilities, due within one year	244,216	8,565	6,965	1,429	261,175
Total current liabilities	763,237	108,906	35,130	14,329	921,602
NONCURRENT LIABILITIES					
Net other postemployment benefit liability	81,472	70,815	83,196	8,300	243,783
Long-term liabilities, due in more than one year	5,618,879	34,261	27,863	5,718	5,686,721
Total noncurrent liabilities	5,700,351	105,076	111,059	14,018	5,930,504
Total liabilities	6,463,588	213,982	146,189	28,347	6,852,106
DEFERRED INFLOWS OF RESOURCES					
Deferred inflows related to other postemployment benefits	21,729	18,895	22,178	2,200	65,002
Total deferred inflows of resources	21,729	18,895	22,178	2,200	65,002
NET POSITION					
Net investment in capital assets	1,212,729	1,448,819	777,840	11,181,239	14,620,627
Restricted for pension	14,727	13,207	7,930	-	35,864
Unrestricted	3,163,201	4,238,873	956,059	85,650	8,443,783
	\$ 4,390,657	\$ 5,700,899	\$ 1,741,829	\$ 11,266,889	\$ 23,100,274

The Notes to Financial Statements are an integral part of this statement.

EXHIBIT 9

TOWN OF FARMVILLE, VIRGINIA

**STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND NET POSITION –
PROPRIETARY FUNDS
Year Ended June 30, 2024**

	Enterprise Funds				
	Water	Sewer	Transportation	Airport	Total
OPERATING REVENUES					
Charges for services	\$ 1,957,359	\$ 2,338,297	\$ 9,066	\$ 100,372	\$ 4,405,094
OPERATING EXPENSES					
Salaries and wages	477,572	399,422	476,222	45,189	1,398,405
Benefits	121,717	90,512	63,866	22,192	298,287
Fuel	-	-	74,597	70,683	145,280
Professional fees	14,618	36,720	-	3,600	54,938
Sludge removal	24,384	154,686	-	-	179,070
Chemicals	94,892	105,223	-	-	200,115
Depreciation	355,424	149,778	91,984	145,474	742,660
Repairs and maintenance	179,343	92,127	42,425	73,805	387,700
Other charges	52,586	25,810	10,174	5,328	93,898
Utilities	130,034	175,483	10,953	13,995	330,465
Insurance	20,797	29,689	20,129	5,340	75,955
General and administrative	102,934	72,241	-	-	175,175
Total operating expenses	1,574,301	1,331,691	790,350	385,606	4,081,948
Operating income (loss)	383,058	1,006,606	(781,284)	(285,234)	323,146
NONOPERATING REVENUES (EXPENSES)					
Tap income	154,265	118,500	-	-	272,765
Rental income	66,516	-	-	7,660	74,176
Other income	5,528	5,150	27,777	673	39,128
Federal and state grants	10,930	2,000	526,554	35,755	575,239
Other contributions	-	-	203,800	7,600	211,400
Interest income	135,004	57,527	-	429	192,960
Interest expense	(168,598)	-	-	-	(168,598)
Total nonoperating revenues	203,645	183,177	758,131	52,117	1,197,070
Income (loss) before transfers	586,703	1,189,783	(23,153)	(233,117)	1,520,216
Capital contributions	1,041,648	148,554	243,430	688,598	2,122,230
	1,041,648	148,554	243,430	688,598	2,122,230
Change in net position	1,628,351	1,338,337	220,277	455,481	3,642,446
Total net position – beginning	2,762,306	4,362,562	1,521,552	10,811,408	19,457,828
Total net position – ending	\$ 4,390,657	\$ 5,700,899	\$ 1,741,829	\$ 11,266,889	\$ 23,100,274

The Notes to Financial Statements are an integral part of this statement.

EXHIBIT 10

TOWN OF FARMVILLE, VIRGINIA

**STATEMENT OF CASH FLOWS –
PROPRIETARY FUNDS
Year Ended June 30, 2024**

	Water	Sewer	Enterprise Funds Transportation	Airport	Total
OPERATING ACTIVITIES					
Received from customers	\$ 1,901,935	\$ 2,272,050	\$ 9,066	\$ 100,372	\$ 4,283,423
Payments to suppliers for goods and services	(606,469)	(648,891)	(187,750)	(186,551)	(1,629,661)
Payments to employees for services	(644,047)	(534,927)	(565,031)	(66,117)	(1,810,122)
Nonoperating revenue	224,333	123,650	27,777	8,333	384,093
Net cash provided by (used in) operating activities	875,752	1,211,882	(715,938)	(143,963)	1,227,733
NONCAPITAL FINANCING ACTIVITIES					
Operating grants received	10,930	2,000	811,202	43,355	867,487
Net cash provided by noncapital financing activities	10,930	2,000	811,202	43,355	867,487
CAPITAL AND RELATED FINANCING ACTIVITIES					
Acquisition of capital assets	(1,750,968)	(387,082)	(267,320)	(766,002)	(3,171,372)
Capital contributions received	1,041,648	148,554	243,430	767,230	2,200,862
Proceeds from lease purchase	3,301,891	-	-	-	3,301,891
Principal payments on long-term debt	(190,000)	-	-	-	(190,000)
Interest payments on long-term debt	(125,577)	-	-	-	(125,577)
Net cash provided by (used in) capital and related financing activities	2,276,994	(238,528)	(23,890)	1,228	2,015,804
INVESTING ACTIVITIES					
Interest on investments	135,004	57,527	-	429	192,960
Net increase (decrease) in cash and investments	3,298,680	1,032,881	71,374	(98,951)	4,303,984
CASH, CASH EQUIVALENTS, AND INVESTMENTS					
Beginning	2,404,801	3,017,530	990,482	145,245	6,558,058
Ending	\$ 5,703,481	\$ 4,050,411	\$ 1,061,856	\$ 46,294	\$ 10,862,042
RECONCILIATION TO EXHIBIT 8					
Cash, cash equivalents, and investments	\$ 3,170,000	\$ 4,050,411	\$ 1,061,856	\$ 46,294	\$ 8,328,561
Cash, cash equivalents, and investments, restricted	2,533,481	-	-	-	2,533,481
	\$ 5,703,481	\$ 4,050,411	\$ 1,061,856	\$ 46,294	\$ 10,862,042

(Continued)

The Notes to Financial Statements are an integral part of this statement.

EXHIBIT 10

TOWN OF FARMVILLE, VIRGINIA

**STATEMENT OF CASH FLOWS –
PROPRIETARY FUNDS
Year Ended June 30, 2024**

	<u>Water</u>	<u>Sewer</u>	<u>Enterprise Funds Transportation</u>	<u>Airport</u>	<u>Total</u>
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED BY (USED IN) OPERATING ACTIVITIES					
Operating income (loss)	\$ 383,058	\$ 1,006,606	\$ (781,284)	\$ (285,234)	\$ 323,146
Adjustments to reconcile operating income (loss) to net cash provided by (used in) operating activities:					
Depreciation	355,424	149,778	91,984	145,474	742,660
OPEB expense	293	(512)	(1,604)	(19)	(1,842)
Pension expense	(52,737)	(49,407)	(29,610)	-	(131,754)
Nonoperating revenue, net	224,333	123,650	27,777	8,333	384,093
Change in operating assets and liabilities					
Change in receivables	(56,593)	(66,285)	-	-	(122,878)
Change in inventories	(112)	3,760	-	18,510	22,158
Change in accounts payable	13,231	39,328	(29,472)	(32,310)	(9,223)
Change in accrued payroll and related liabilities	7,686	4,926	6,271	1,283	20,166
Change in refundable deposits	1,169	38	-	-	1,207
	<u>\$ 875,752</u>	<u>\$ 1,211,882</u>	<u>\$ (715,938)</u>	<u>\$ (143,963)</u>	<u>\$ 1,227,733</u>
SCHEDULE OF NONCASH ACTIVITIES					
Capital assets purchases included in accounts payable	<u>\$ 191,360</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 191,360</u>

The Notes to Financial Statements are an integral part of this statement.

EXHIBIT 11

TOWN OF FARMVILLE, VIRGINIA

STATEMENT OF FIDUCIARY NET POSITION –
CUSTODIAL FUND
June 30, 2024

	Paulette Memorial Trust Fund
ASSETS	
Cash	\$ -
NET POSITION	
Restricted for employees	\$ -

The Notes to Financial Statements are an integral part of this statement.

EXHIBIT 12

TOWN OF FARMVILLE, VIRGINIA

**STATEMENT OF CHANGES IN FIDUCIARY NET POSITION –
CUSTODIAL FUND
Year Ended June 30, 2024**

	Paulette Memorial Trust Fund
DEDUCTIONS	
Administrative expenses	\$ 165
Decrease in fiduciary net position	(165)
NET POSITION	
Beginning	165
Ending	\$ -

The Notes to Financial Statements are an integral part of this statement.

TOWN OF FARMVILLE, VIRGINIA
NOTES TO FINANCIAL STATEMENTS
June 30, 2024

Note 1. Summary of Significant Accounting Policies

A. The Financial Reporting Entity

The Town of Farmville, Virginia (the “Town”), which was founded in 1798, has a population of approximately 7,473 living within an area of 7.2 square miles. The Town is located in the heart of Virginia. The accompanying financial statements present the government and its component unit, which are legally separate entities for which the Town is financially accountable.

Primary Government: The Town is governed under the Town Manager-Council form of government. The Town engages in a comprehensive range of municipal services, including general government administration, public safety, transportation and environmental services, planning, community development and recreation, cultural, library, and historic activities.

Discretely Presented Component Unit: The Farmville Industrial Development Authority (the “IDA”) was created as a political subdivision of the Commonwealth of Virginia by ordinance of the Town Council pursuant to provisions of the Industrial Revenue Bond Act of the *Code of Virginia* (1950), as amended. Seven directors appointed by the Town Council of Farmville govern the IDA. The Town provides the majority of the IDA’s funding. The IDA operates as a component unit solely for the purpose of economic development for the Town. It is authorized to acquire, own, lease, and dispose of properties to the end that such activities may promote industry and develop trade by inducing enterprises to locate and remain in Virginia.

Complete financial statements for the component unit may be obtained at the entities’ offices:

Farmville Industrial Development Authority
116 North Main Street
Farmville, Virginia 23901

Jointly governed organizations

Central Virginia Regional Library

The Library provides library services to the Town of Farmville, Virginia. The participating localities provide annual contributions for operations based on book circulation. No one locality contributes significantly more funding nor can impose its will on the organization, and there is no financial benefit/burden relationship. The Town appropriated \$77,130 in operating funds and \$180,000 for rent subsidy in fiscal year 2024. The Town has no equity interest in the Library.

TOWN OF FARMVILLE, VIRGINIA

NOTES TO FINANCIAL STATEMENTS

June 30, 2024

Note 1. Summary of Significant Accounting Policies (Continued)

B. Basis of Presentation

Government-Wide Statements: The statement of net position and the statement of activities report all of the nonfiduciary activities of the primary government and its component units. These statements include the financial activities of the overall government. Eliminations have been made to minimize the double counting of internal activities. These statements distinguish between the *governmental* and *business-type* activities of the Town. Governmental activities generally are financed through taxes, intergovernmental revenues, and other non-exchange transactions. Business-type activities are financed in whole or in part by fees charged to external parties.

The statement of activities presents a comparison between direct expenses and program revenues for the different business-type activities of the Town and for each function of the Town's governmental activities. *Direct expenses* are those that are specifically associated with a program or function and, therefore, are clearly identifiable to a particular function. *Program revenues* include (a) fees and charges paid by the recipients of goods or services offered by the programs and (b) grants and contributions that are restricted to meeting the operational or capital requirements of a particular program. Revenues that are not classified as program revenues, including all taxes, are presented as *general revenues*.

Fund Financial Statements: The accounts of the Town are organized on the basis of funds, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, deferred outflows of resources, liabilities, deferred inflows of resources, fund balance, revenues and expenditures, or expenses, as appropriate. Government resources are allocated to and accounted for in individual funds based upon the purposes for which they are spent and the means by which spending activities are controlled. The various fund categories and fund types presented in the financial statements are described below:

Governmental fund types

The Town reports the following major governmental funds:

General Fund: The General Fund is the primary operating fund of the Town. It accounts for all financial resources except those required to be accounted for in another fund.

Street Maintenance Fund: Street Maintenance Fund is a special revenue fund that accounts for the maintenance of the Town's streets.

The Town reports the following nonmajor governmental fund:

Special Revenue Fund: This fund consists of the Narcotic Fund that accounts for special police activity having to do with narcotics and drug seizures and forfeitures.

(Continued)

TOWN OF FARMVILLE, VIRGINIA
NOTES TO FINANCIAL STATEMENTS
June 30, 2024

Note 1. Summary of Significant Accounting Policies (Continued)

B. Basis of Presentation (Continued)

Proprietary fund types

Enterprise Funds: Enterprise Funds account for operations (a) that are financed and operated in a manner similar to private business enterprises, where the intent of the governing body is that the costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges; or (b) where the governing body has decided that periodic determination of revenues earned, expense incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability, or other purposes. The Town's major enterprise funds consist of the Water, Sewer, Transportation, and Airport funds.

Fiduciary fund types

Paulette Memorial Trust Fund: The Paulette Memorial Trust Fund was formally used to account for assets held by the Town in a trustee capacity for the Paulette Family graves.

Interfund Activity: During the course of operations, the Town has activity between funds for various purposes. Any residual balances outstanding at year end are reported as due to/from other funds. While these balances are reported in fund financial statements, certain eliminations are made in the preparation of the government-wide financial statements, such that only net amounts due between governmental and business-type activities are shown as internal balances.

Further, certain activity occurs during the year involving transfers of resources between funds. In the fund financial statements these amounts are reported at gross amounts as transfers in and out. Certain eliminations are made in the preparation of the government-wide financial statements.

C. Measurement Focus and Basis of Accounting

The government-wide financial statements are reported using the *economic resources measurement focus* and the *accrual basis of accounting*, as are the proprietary fund financial statements. 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.

(Continued)

TOWN OF FARMVILLE, VIRGINIA
NOTES TO FINANCIAL STATEMENTS
June 30, 2024

Note 1. Summary of Significant Accounting Policies (Continued)

C. Measurement Focus and Basis of Accounting (Continued)

Governmental fund financial statements are reported using the *current financial resources measurement focus* and the *modified accrual basis of accounting*. Revenues are recognized as soon as 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 Town considers revenues to be available if they are collected within 45 days of the end of the current fiscal period for most non-grant revenues. Reimbursement basis grants are recognized as revenue when all eligibility requirements are met and are considered available if they are collected within one year of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due.

Intergovernmental revenues, consisting principally of categorical aid from federal and state agencies, are recognized when earned or at the time of the specific expenditure. Sales, communication, and public utility taxes, which are collected by the Commonwealth of Virginia and public utilities, respectively, and subsequently remitted to the Town, are recognized as revenues and receivables when measurable and available.

Proprietary fund types utilize the accrual basis of accounting. Revenues are recognized when earned, including unbilled utility receivables, and expenses are recognized when incurred. Proprietary 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 enterprise funds and of the Town’s internal service funds are charges to customers for sales and services. Operating expenses for enterprise funds and internal service 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.

Fiduciary funds are reported using the economic resources measurement focus and the accrual basis of accounting.

D. Assets, Deferred Outflows, Liabilities, Deferred Inflows, and Net Position

- **Cash and cash equivalents**

All highly liquid investments (including restricted assets) with a maturity of three months or less when purchased are considered cash equivalents.

(Continued)

TOWN OF FARMVILLE, VIRGINIA
NOTES TO FINANCIAL STATEMENTS
June 30, 2024

Note 1. Summary of Significant Accounting Policies (Continued)

D. Assets, Deferred Outflows, Liabilities, Deferred Inflows, and Net Position (Continued)

- **Receivables**

Receivables are presented net of an allowance for doubtful accounts, which is calculated using historical collection data and specific account analysis.

- **Inventories**

Inventories in the General Fund consist of supplies, valued using the average cost method, and are reported using the consumption method, in which an expenditure is reported when the supplies are removed from inventory and used. Inventories in the Enterprise Funds consist primarily of parts held for repairs or construction, and are valued using the average cost method.

- **Capital Assets**

Capital outlays are recorded as capital assets to the extent the Town's capitalization threshold is met. The capitalization threshold for purchased or constructed capital assets is \$5,000. All capital assets are valued at historical cost or estimated historical cost if actual cost is not available. The Town does not capitalize historical treasures or works of art. The Town maintains many items and buildings of historical significance. The Town does not require that the proceeds from the sale of historical treasures or works of art be used to acquire other items for the collection. Donated capital assets, donated works of art and similar items, and capital assets received in a service concession arrangement are reported at acquisition value rather than fair value.

Maintenance, repairs, and minor equipment are charged to operations when incurred. Expenditures that materially change capacities or extend useful lives of capital assets are capitalized. Upon sale or retirement of land, buildings, and equipment, the cost and related accumulated depreciation, if applicable, are eliminated from the respective accounts, and any resulting gain or loss is included in current year's operations.

Capital assets are depreciated using the straight-line method over the following estimated useful lives:

Buildings	10-50 years
Furniture and other equipment	3-25 years
Infrastructure	40 years

Subscription assets are amortized over the shorter of the subscription term or useful life of the underlying asset.

(Continued)

TOWN OF FARMVILLE, VIRGINIA

NOTES TO FINANCIAL STATEMENTS

June 30, 2024

Note 1. Summary of Significant Accounting Policies (Continued)

D. Assets, Deferred Outflows, Liabilities, Deferred Inflows, and Net Position (Continued)

- **Deferred Outflows/Inflows of Resources**

In addition to assets, the statements that present net position report a separate section for *deferred outflows of resources*. These items represent a consumption of net assets that applies to future periods and so will *not* be recognized as an outflow of resources (expense) until then. In addition to liabilities, the statements that present financial position report a separate section for *deferred inflows of resources*. These items represent an acquisition of net assets that applies to future periods and so will *not* be recognized as an inflow of resources (revenue) until that time. The Town has the following items that qualify for reporting as deferred inflows or outflows:

- Differences between expected and actual experience for economic/demographic factors in the measurement of the total lease OPEB liability. This difference will be recognized in lease OPEB expense over the remaining service life of the employees subject to the plan, and may be reported as a deferred inflow or outflow as applicable.
- Changes in assumptions on OPEB investments. This difference will be recognized in OPEB expense over the remaining service life of the employees subject to the plan, and may be reported as a deferred inflow or outflow as appropriate.
- Differences between projected and actual earnings on pension plan investments. This difference will be recognized in pension expense over a closed five year period and may be reported as a deferred inflow or outflow as appropriate.
- Contributions subsequent to the measurement date for pensions and other postemployment benefits (OPEB); this will be applied to the net pension or OPEB liability in the next fiscal year and is reflected as a deferred outflow.
- The governmental funds report unavailable revenue from delinquent property taxes not collected within 45 days of year-end. These amounts are deferred and recognized in the period that the amounts become available.

- **Unearned revenue**

Unearned revenue consists of American Rescue Plan Act monies received in advance and not spent at year end. It also consists of lease revenue that has not been earned at year end.

- **Compensated Absences**

Compensated absences are reported in governmental funds only when they are due. In enterprise funds, both the expenses and the liabilities are recorded as the benefits are earned. All liabilities, current and long-term, are recorded in the government-wide statements.

(Continued)

TOWN OF FARMVILLE, VIRGINIA

NOTES TO FINANCIAL STATEMENTS

June 30, 2024

Note 1. Summary of Significant Accounting Policies (Continued)

D. Assets, Deferred Outflows, Liabilities, Deferred Inflows, and Net Position (Continued)

- **Compensated Absences (Continued)**

- **Vacation and Sick Pay**

The Town's policy regarding vacation and sick pay allows for a maximum carryover of 480 hours at the end of the calendar year. Unused vacation and sick pay is paid upon termination or retirement of employment up to 75% of the unused hours. Such amounts are recorded as liabilities in the governmental fund financial statements when they have matured as a result of employee resignations and retirements. In proprietary funds, both the expenses and the liabilities are recorded as benefits as earned. All vacation and sick pay is accrued when incurred in the government-wide financial statements. Each operating fund is responsible for covering its share of vacation and sick pay liability.

- **Long-Term Debt**

For governmental fund types, bond premiums or discounts as well as issuance costs are recognized during the current period. Bond proceeds and any premiums and discounts are reported as an other financing source. Issuance costs, even if withheld from the actual net proceeds received, are reported as debt service expenditures. For enterprise funds and on the government-wide financial statements bond premiums and discounts are deferred and amortized over the life of the bonds using the straight-line method, which is not materially different from the effective interest method. Bonds payable are reported net of the applicable bond premium or discount. Issuance costs are expensed in the year of issue.

- **Net Position/Fund Balance**

Net position in government-wide and proprietary financial statements is classified as net investment in capital assets, restricted and unrestricted. Restricted net position reflects constraints on resources that are either externally imposed by creditors, grantors, contributors, or laws or regulations of other governments or imposed by law through state statutes.

When both restricted and unrestricted resources are available for use, it is the Town's policy to use restricted resources first, then unrestricted resources as they are needed.

In the fund financial statements, fund balance is divided into five classifications based primarily on the extent to which the Town is bound to observe constraints imposed upon the use of the resources in the governmental funds. The classifications are as follows:

Nonspendable – includes amounts associated with inventories, prepaids, long-term loans and notes receivable, and property held for resale (unless the proceeds are restricted, committed, or assigned).

Restricted – includes amounts that can be spent only for the specific purposes stipulated by constitution, external resource providers, or through enabling legislation.

(Continued)

TOWN OF FARMVILLE, VIRGINIA

NOTES TO FINANCIAL STATEMENTS

June 30, 2024

Note 1. Summary of Significant Accounting Policies (Continued)

D. Assets, Deferred Outflows, Liabilities, Deferred Inflows, and Net Position (Continued)

• Net Position/Fund Balance (Continued)

Committed – includes amounts that can be used only for specific purposes determined by the Town’s highest level of decision-making authority, which is the Town Council. Formal Council action includes the annual adoption of the Town’s Budget Ordinance including subsequent ordinances appropriating funds and amending budgets. Although budgets lapse for legal purposes, they are intended to reflect Council’s commitment of resources.

Assigned – includes amounts intended to be used by the Town for specific purposes but which do not meet the criteria to be classified as restricted or committed. In governmental funds other than the General Fund, assigned fund balance represents the remaining amount that is not restricted or committed. Assignments are made through the budget process and periodic financial reviews with the joint approval of the Town Manager and the Finance Director.

Unassigned – consists of the residual amounts in the Town’s General Fund.

The Town has a revenue spending policy that provides guidance for programs with multiple revenue sources. The Finance Director will use resources in the following hierarchy: bond proceeds, federal funds, state funds, local non-Town funds, and Town funds. For purposes of fund balance classification expenditures are to be spent from restricted fund balance first, followed by committed fund balance, then assigned fund balance, and lastly unassigned fund balance. The Finance Director has the authority to deviate from this policy if it is considered in the best interest of the Town.

At June 30, 2024, the IDA had a deficit in unrestricted net position of \$63,160. This deficit is anticipated to be recovered through future revenues, as well as possible contributions from the Town.

E. Estimates

Management uses estimates and assumptions in preparing its financial statements. Those estimates and assumptions affect the reported amounts of assets and liabilities, the disclosure of contingent liabilities, and reported revenue, expenditures, and expenses. Actual results could differ from these estimates.

F. Budgetary Information

Prior to June 30, the Town Manager submits to Town Council a proposed operating budget for the fiscal year commencing the following July 1. The operating budget includes proposed expenditures and the means to finance them. After a public hearing has been conducted to obtain taxpayer comments, the budget is legally adopted through passage of an ordinance prior to July 1, of each year.

(Continued)

TOWN OF FARMVILLE, VIRGINIA

NOTES TO FINANCIAL STATEMENTS

June 30, 2024

Note 1. Summary of Significant Accounting Policies (Continued)

F. Budgetary Information (Continued)

The legal level of budgetary control is effective at the department level. The Town Manager is authorized to transfer budgeted amounts within each department but not between departments or funds. Transfers between departments and funds require Town Council approval.

An annual operating budget is prepared and adopted for both the General Fund and the Street Maintenance Fund. All budgets are presented in accordance with the modified accrual basis of accounting, ensuring consistency across both funds.

Budgets are adopted for management control purposes within the Enterprise Funds. The same restrictions on budget transfers that apply to governmental funds are also applicable to the Enterprise Funds.

All appropriations lapse at year-end.

G. Encumbrances

Encumbrance accounting, under which purchase orders, contracts, and other commitments for the expenditure of monies are recorded in order to reserve that portion of the appropriation, is employed as an extension of formal budgetary integration in the governmental funds.

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 amount from 50% to 130% of excess deposits. Accordingly, all deposits are considered fully collateralized.

Investments

Statutes authorize the Town 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 and certain corporate notes; banker’s acceptances; repurchase agreements; the Virginia Investment Pool (VIP); the Virginia State Non-Arbitrage Program (SNAP); and the State Treasurer’s Local Government Investment Pool (LGIP). The VIP, LGIP, and SNAP are not registered with the SEC, but are overseen by the Treasurer of Virginia and the State Treasury Board. The fair value of the Town’s position in the pools is the same as the value of the pool shares and is reported within the guidelines of GASB Statement No. 79.

(Continued)

TOWN OF FARMVILLE, VIRGINIA
NOTES TO FINANCIAL STATEMENTS
June 30, 2024

Note 2. Deposits and Investments (Continued)

Investments (Continued)

The Town does not have a formal investment policy addressing the various types of risks associated with investments. The Town currently holds no investments (with the exception of the Retirement Plan Fiduciary Fund). Therefore, interest rate risk and concentration of credit risk is not applicable.

As of June 30th, the Town had the following deposits and investments:

<u>Type</u>	<u>Fair Value</u>	<u>Credit Rating</u>	<u>Weighted Average Maturity*</u>	<u>Percent of Portfolio</u>
Demand deposits	\$ 8,946,822	N/A	N/A	36.91 %
LGIP	7,667,029	AAAm	0.86	31.62
Virginia Investment Pool	7,627,157	AAAm	1.78	31.46
Cash on hand	2,500	N/A	N/A	0.01
	<u>\$ 24,243,508</u>			<u>100.00%</u>

*Average maturity in years

Deposits and investments consist of the following:

	<u>Town of Farmville</u>	<u>Component Unit – Farmville IDA</u>
Petty cash	\$ 2,500	\$ -
Deposit accounts	8,946,822	385,752
Investments	15,294,186	-
Total deposits and investments	<u>\$ 24,243,508</u>	<u>\$ 385,752</u>
Reconciliation of deposits and investments to Exhibit 1:		
Cash, cash equivalents, and investments	\$ 12,478,027	\$ 385,752
Cash, cash equivalents, and investments, restricted	11,765,481	-
Total deposits and investments	<u>\$ 24,243,508</u>	<u>\$ 385,752</u>

(Continued)

TOWN OF FARMVILLE, VIRGINIA
NOTES TO FINANCIAL STATEMENTS
June 30, 2024

Note 2. Deposits and Investments (Continued)

Investments (Continued)

Restricted cash and cash equivalents

Restricted cash and cash equivalents consists of the following:

	Governmental Activities	Business-Type Activities	Totals
Unspent financed purchases proceeds	\$ 1,284,301	\$ 2,533,481	\$ 3,817,782
Maintained as a condition of certain bond instruments	934,538	-	934,538
Future CIP projects	1,956,434	-	1,956,434
Grant restrictions and forfeiture funds	5,056,727	-	5,056,727
	<u>\$ 9,232,000</u>	<u>\$ 2,533,481</u>	<u>\$ 11,765,481</u>

Note 3. Receivables

Receivables for the individual major funds are as follows:

	Governmental Activities	Business-Type Activities	Component Unit Farmville IDA
Receivables			
Taxes	\$ 473,322	\$ -	\$ -
Accounts	65,035	668,237	-
Other	53,719	-	610
	<u>592,076</u>	<u>668,237</u>	<u>610</u>
Gross receivables	592,076	668,237	610
Less: allowance for uncollectible	(26,351)	(38,975)	-
	<u>565,725</u>	<u>629,262</u>	<u>610</u>
Net receivables	<u>\$ 565,725</u>	<u>\$ 629,262</u>	<u>\$ 610</u>

Governmental funds report *unavailable revenue* in connection with receivables for revenues that are not considered to be available to liquidate liabilities of the current period. At June 30, 2024, *unavailable revenue* related to taxes receivable was \$114,156.

(Continued)

TOWN OF FARMVILLE, VIRGINIA
NOTES TO FINANCIAL STATEMENTS
June 30, 2024

Note 4. Balance Between Town and Component Unit

Due to prior year deficits in operations, the Town of Farmville, Virginia has funded the IDA resources to meet its loan obligations. During the year ended June 30, 2024, operations did not produce an operating gain, and therefore no existing cash balances were able to reimburse a portion of the deficit to the Town. The IDA owed the Town \$422,591 at June 30, 2024. The IDA anticipates paying the “Due to” down through future administrative fees collected on sponsorship of industrial bonds for area businesses.

In 2012, the Town refinanced the bonds in which the IDA shared responsibility. As of the refinance, the IDA now is responsible for 2.942% of the total proceeds to be repaid to the Town. The debt service schedule calls for semi-annual payments with interest only due each April 1 and principal and interest due each October 1 through 2033. There is no collateral for this loan.

At June 30, 2024, the balance owed to the Town from the component unit Farmville Industrial Development Authority consists of the following:

Payables	\$ 422,591
Bond payments	<u>120,769</u>
	543,360
Less: long-term portion	<u>(512,175)</u>
Current portion	<u><u>\$ 31,185</u></u>

The annual requirements to amortize long-term bond payments and related interest are as follows:

<u>Fiscal Year</u>	<u>Due to Town (Bond Re-Payments)</u>		
	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2025	\$ 31,185	\$ 5,246	\$ 36,431
2026	32,950	3,603	36,553
2027	10,297	2,525	12,822
2028	6,767	2,138	8,905
2029	7,208	1,821	9,029
2030-2033	<u>32,362</u>	<u>3,425</u>	<u>35,787</u>
	<u><u>\$ 120,769</u></u>	<u><u>\$ 18,758</u></u>	<u><u>\$ 139,527</u></u>

(Continued)

TOWN OF FARMVILLE, VIRGINIA
NOTES TO FINANCIAL STATEMENTS
June 30, 2024

Note 5. Due From Other Governmental Units

Amounts due from other governments consist of the following:

	<u>Governmental Activities</u>	<u>Business-Type Activities</u>
Federal and state funding:		
Other miscellaneous taxes	\$ 27,796	\$ -
Law enforcement grant	66,072	-
Transportation operations	-	6,935
Airport construction	-	29,997
Utility tax	28,470	-
Communication tax	53,603	-
Other miscellaneous state and federal grants	73,785	-
Sales taxes	81,919	-
Prince Edwards County	79,267	-
	<u><u>\$ 410,912</u></u>	<u><u>\$ 36,932</u></u>

Note 6. Note Receivable

Component unit

The IDA currently has one note receivable outstanding for the fiscal year ended June 30, 2024 as follows:

A \$600,000 note bearing an interest rate of 2.56% (rate of interest is 2.31% plus .25% for admin.). The loan is secured by the guarantee of the owner and his related business. The note requires interest payments semiannually in April and October and principal payments every October only. As of June 30, 2024, the balance of the note was \$125,304.

Based on the Authority's analysis of the note at June 30, 2024, no allowance was recorded. Management evaluates the performance and payment history of the company annually to determine the required allowance.

The schedule of principal payments to be received is as follows:

<u>Fiscal Year</u>	<u>Notes Receivable</u>		
	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2025	\$ 31,073	\$ 2,044	\$ 33,117
2026	32,186	1,234	33,420
2027	32,091	410	32,501
	<u><u>\$ 95,350</u></u>	<u><u>\$ 3,688</u></u>	<u><u>\$ 99,038</u></u>

(Continued)

TOWN OF FARMVILLE, VIRGINIA
NOTES TO FINANCIAL STATEMENTS
June 30, 2024

Note 7. Capital Assets

Capital asset activity for the year was as follows:

Governmental Activities	Beginning Balance	Increases	Decreases	Ending Balance
Capital assets, not depreciated				
Land	\$ 3,484,356	\$ -	\$ -	\$ 3,484,356
Construction in progress	-	1,069,067	-	1,069,067
Total capital assets, not depreciated	3,484,356	1,069,067	-	4,553,423
Capital assets, depreciated and amortized				
Buildings and improvements	14,944,287	43,528	-	14,987,815
Infrastructure	25,937,403	308,941	(106,644)	26,139,700
Vehicles and equipment	7,766,310	732,028	(513,109)	7,985,229
Subscription right-to-use assets	-	204,188	-	204,188
Total capital assets, depreciated and amortized	48,648,000	1,288,685	(619,753)	49,316,932
Less accumulated depreciation				
Buildings and improvements	(7,579,840)	(421,661)	-	(8,001,501)
Infrastructure	(19,210,414)	(661,423)	106,644	(19,765,193)
Vehicles and equipment	(6,057,804)	(623,279)	385,756	(6,295,327)
Subscription right-to-use assets	-	(68,063)	-	(68,063)
Total accumulated depreciation and amortized	(32,848,058)	(1,774,426)	492,400	(34,130,084)
Total capital assets, depreciated and amortized, net	15,799,942	(485,741)	(127,353)	15,186,848
Governmental activities capital assets, net	\$ 19,284,298	\$ 583,326	\$ (127,353)	\$ 19,740,271

(Continued)

TOWN OF FARMVILLE, VIRGINIA
NOTES TO FINANCIAL STATEMENTS
June 30, 2024

Note 7. Capital Assets (Continued)

<u>Business-Type Activities</u>	<u>Beginning Balance</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending Balance</u>
Capital assets, not depreciated				
Land	\$ 683,098	\$ -	\$ -	\$ 683,098
Construction in progress	8,596,406	1,786,147	(9,287,330)	1,095,223
Total capital assets, not depreciated	9,279,504	1,786,147	(9,287,330)	1,778,321
Capital assets, depreciated				
Buildings and improvements	2,977,114	-	-	2,977,114
Infrastructure	28,825,843	10,132,541	-	38,958,384
Vehicles and equipment	2,241,037	328,659	(227,011)	2,342,685
Total capital assets, depreciated	34,043,994	10,461,200	(227,011)	44,278,183
Less accumulated depreciation				
Buildings and improvements	(2,241,178)	(47,058)	-	(2,288,236)
Infrastructure	(23,429,516)	(549,040)	-	(23,978,556)
Vehicles and equipment	(1,820,024)	(146,562)	266,292	(1,700,294)
Total accumulated depreciation	(27,490,718)	(742,660)	266,292	(27,967,086)
Total capital assets, depreciated, net	6,553,276	9,718,540	39,281	16,311,097
Business-type activities capital assets, net	<u>\$ 15,832,780</u>	<u>\$ 11,504,687</u>	<u>\$ (9,248,049)</u>	<u>\$ 18,089,418</u>

(Continued)

TOWN OF FARMVILLE, VIRGINIA

NOTES TO FINANCIAL STATEMENTS

June 30, 2024

Note 7. Capital Assets (Continued)

Depreciation and amortization expense, not including \$15,887 transferred from the transportation fund, was charged to functions/programs as follows:

Governmental activities	
General government administration	\$ 69,553
Public safety	371,120
Public works	1,282,371
Parks, recreation, and cultural	35,495
	<u>\$ 1,758,539</u>
Business-type activities	
Water fund	\$ 355,424
Sewer fund	149,778
Transportation fund	91,984
Airport fund	145,474
	<u>\$ 742,660</u>

Note 8. Long-Term Liabilities

The following is a summary of changes in long-term liabilities:

Governmental Activities	Beginning Balance	Increases	Decreases	Ending Balance	Due Within One Year
General obligation bonds	\$ 3,050,000	\$ -	\$ 1,150,000	\$ 1,900,000	\$ 860,000
Bond premium	711,667	-	177,916	533,751	177,916
Financed purchases	173,000	2,099,109	113,948	2,158,161	198,596
Notes payable	129,339	-	64,927	64,412	60,921
Subscription liability	-	91,711	-	91,711	44,069
Compensated absences	565,924	153,675	113,185	606,414	121,283
Landfill liability	461,438	15,228	-	476,666	47,667
Governmental activities long-term liabilities	<u>\$ 5,091,368</u>	<u>\$ 2,359,723</u>	<u>\$ 1,619,976</u>	<u>\$ 5,831,115</u>	<u>\$ 1,510,452</u>
Business-Type Activities	Beginning Balance	Increases	Decreases	Ending Balance	Due Within One Year
General obligation bonds	\$ 2,395,000	\$ -	\$ 190,000	\$ 2,205,000	\$ 200,000
Bond premium	337,800	-	33,779	304,021	33,779
Financed purchases	-	3,301,891	-	3,301,891	-
Compensated absences	127,810	34,736	25,562	136,984	27,396
Business-type activities long-term liabilities	<u>\$ 2,860,610</u>	<u>\$ 3,336,627</u>	<u>\$ 249,341</u>	<u>\$ 5,947,896</u>	<u>\$ 261,175</u>

(Continued)

TOWN OF FARMVILLE, VIRGINIA
NOTES TO FINANCIAL STATEMENTS
June 30, 2024

Note 8. Long-Term Liabilities (Continued)

Governmental activities long-term liabilities are liquidated by the general fund.

The annual requirements to amortize long-term debt and related interest are as follows:

Year Ending June 30,	Governmental Activities		Business-Type Activities		Total	
	General Obligation Bonds		General Obligation Bonds		General Obligation Bonds	
	Principal	Interest	Principal	Interest	Principal	Interest
2025	\$ 860,000	\$ 74,538	\$ 200,000	\$ 103,781	\$ 1,060,000	\$ 178,319
2026	910,000	29,181	210,000	93,275	1,120,000	122,456
2027	130,000	2,931	220,000	82,907	350,000	85,838
2028	-	-	230,000	72,675	230,000	72,675
2029	-	-	245,000	61,904	245,000	61,904
2030-2032	-	-	1,100,000	116,081	1,100,000	116,081
	<u>\$ 1,900,000</u>	<u>\$ 106,650</u>	<u>\$ 2,205,000</u>	<u>\$ 530,623</u>	<u>\$ 4,105,000</u>	<u>\$ 637,273</u>

Year Ending June 30,	Governmental Activities		Business-Type Activities		Total	
	Financed Purchases		Financed Purchases		Financed Purchases	
	Principal	Interest	Principal	Interest	Principal	Interest
2025	\$ 198,596	\$ 91,317	\$ -	\$ 156,746	\$ 198,596	\$ 248,063
2026	248,576	85,202	89,022	155,024	337,598	240,226
2027	212,263	74,890	184,113	148,707	396,376	223,597
2028	129,928	68,069	193,554	139,952	323,482	208,021
2029	97,678	63,134	202,322	130,770	300,000	193,904
2030-2034	561,977	241,551	1,164,023	500,329	1,726,000	741,880
2035-2039	709,143	94,740	1,468,857	196,233	2,178,000	290,973
	<u>\$ 2,158,161</u>	<u>\$ 718,903</u>	<u>\$ 3,301,891</u>	<u>\$ 1,427,761</u>	<u>\$ 5,460,052</u>	<u>\$ 2,146,664</u>

Year Ending June 30,	Governmental Activities			
	Note Payable		Subscription Liability	
	Principal	Interest	Principal	Interest
2025	\$ 60,921	\$ 1,432	\$ 44,069	\$ 4,145
2026	3,491	11	47,642	2,153
	<u>\$ 64,412</u>	<u>\$ 1,443</u>	<u>\$ 91,711</u>	<u>\$ 6,298</u>

(Continued)

TOWN OF FARMVILLE, VIRGINIA
NOTES TO FINANCIAL STATEMENTS
June 30, 2024

Note 8. Long-Term Liabilities (Continued)

Details of long-term indebtedness are as follows:

	<u>Interest Rates</u>	<u>Date Issued</u>	<u>Final Maturity Date</u>	<u>Amount of Original Issue</u>	<u>Governmental Activities</u>	<u>Business-Type Activities</u>
<u>General Obligation Bonds</u>						
Virginia Resources Authority: Refunding Series 2012A	2.125 – 5.125%	06/2012	2032	\$ 19,015,000	\$ 1,900,000	\$ 2,205,000
<u>Notes Payable</u>						
USDA Rural Development: General Improvement 2018	3.250	05/2018	2025	94,000	\$ 13,919	\$ -
Benchmark Community Bank Benchmark – 7 yr	3.240	08/2018	2025	300,000	50,493	-
					<u>\$ 64,412</u>	<u>\$ -</u>
<u>Finance purchase</u>						
HomeTrust Bank – 5Yr	2.75	07/2022	2028	173,000	\$ 140,179	\$ -
HomeTrust Bank – 3 Yr	3.65	07/2023	2027	505,000	423,874	-
Bank of America – 15 Yr	4.695	12/2023	2039	4,896,000	1,594,108	3,301,891
					<u>\$ 2,158,161</u>	<u>\$ 3,301,891</u>

On July 12, 2023, the Town Council approved a resolution for the Town Manager to enter a finance purchase with a bank to purchase four police vehicles and a leaf truck. The total amount to be financed is \$505,000 at a rate of 3.65%. Payments will be made semi-annually, with the first payment due January 1, 2024.

In December 2023, the Town of Farmville entered into a financed purchase agreement with Bank of America, N.A. for a principal amount of \$4,896,000, bearing an interest rate of 4.695%. The loan is to be repaid over fifteen years, with semi-annual payments of principal and interest beginning in January 2026 and interest being paid semi-annually starting July 2024. The proceeds from this loan will be used to finance new water meters, parking meters, and other infrastructure upgrades.

The loan is secured by the Town's assets. The Town anticipates making all required payments from the water and general fund.

Note 9. Landfill Obligation

The Town closed its former landfill site in 1990. In accordance with federal and state laws, the Town placed a final cover on this site and was required to perform certain maintenance and monitoring functions for a minimum of ten years after closure. The Town will recognize the remaining estimated costs of closure and post-closure care of \$476,666 as the cost to finalize closure of its landfill. These amounts are based on what it would cost to perform all closure and post-closure care as of June 30, 2024. Actual costs may be higher due to inflation, changes in technology, or changes in regulations. The Town is paying these costs on an annual pay-as-you-go basis.

(Continued)

TOWN OF FARMVILLE, VIRGINIA

NOTES TO FINANCIAL STATEMENTS

June 30, 2024

Note 10. Subscription-Based Information Technology Arrangements (SBITAs)

The Town has SBITAs for software platforms with periods expiring June 2026. The Town uses its estimated incremental borrowing rate of 4.52% as the discount rate as none of the subscription arrangements have an explicitly stated interest rate. The value of the right-to-use subscription asset and related accumulated amortization as of year-end are disclosed in Note 7. The related liability as well as principal and interest requirements to maturity are disclosed in Note 8. The annual payments range from \$13,000 to \$36,795.

Note 11. Fund Balances

Fund balances are classified as nonspendable, restricted, committed, assigned and/or unassigned based primarily on the extent to which the Town is bound to observe constraints imposed upon the use of the resources in the governmental funds.

	General Fund	Street Maintenance Fund	Nonmajor Governmental Funds	Total
Nonspendable:				
Inventories	\$ 46,133	\$ -	\$ -	\$ 46,133
Prepays	151,219	-	-	151,219
IDA note receivable	543,360	-	-	543,360
Total nonspendable	740,712	-	-	740,712
Restricted for:				
Unspent financed purchase proceeds	1,284,301	-	-	1,284,301
Police	-	-	16,545	16,545
Future CIP projects	1,956,434	-	-	1,956,434
Required debt service	934,538	-	-	934,538
E911 reserve	331,391	-	-	331,391
Narcotics reserve	7,894	-	-	7,894
Total restricted	4,514,558	-	16,545	4,531,103
Committed to:				
General government	-	-	-	-
Public safety	244,300	-	-	244,300
Public works	26,242	-	-	26,242
Community development	311	-	-	311
Recreation	35,972	-	-	35,972
Street maintenance	-	8,984	-	8,984
Total committed	306,825	8,984	-	315,809
Assigned to:				
Public works	-	327,688	-	327,688
Total assigned	-	327,688	-	327,688
Unassigned	2,693,601	-	-	2,693,601
Total fund balance	\$ 8,255,696	\$ 336,672	\$ 16,545	\$ 8,608,913

(Continued)

TOWN OF FARMVILLE, VIRGINIA
NOTES TO FINANCIAL STATEMENTS
June 30, 2024

Note 12. Defined Contribution Plan

Effective July 1, 1982, the Town established a defined contribution plan (the “DC Plan”) for its employees. The DC Plan is administered by Ascensus. All full-time employees are eligible to become a participant on the first day of the month coinciding with or next following completion of 90 days of continuous service and the attainment of age 18. Plan provisions and contribution rates for Town and employees are established and may be amended by Town Council.

The Town’s employees can contribute not less than 4% of his/her base compensation and not to exceed the maximum percentage or amount allowable by law. The Town will match the employee contribution of either 4 or 5 percent. Employees determine how their account balance is invested from a range of available options. DC Plan contributions vest ratably over a five-year period. If the employee leaves the Town before they are fully vested, part of the account balance may be forfeited. Forfeitures by policy are used to reduce the Town’s contributions. For the year ended June 30, 2024, \$22,756, of forfeitures were used to reduce the Town’s contributions.

At June 30, 2024, there were 20 active Town employees and a total of 76 participants, including terminated employees enrolled in the DC Plan. During the year, the Town contributed a total of \$55,872 for active employees.

Note 13. Other Postemployment Benefits – Local Plan

Plan description

In December of 2002, The Town established a “Medical Policy for Certain Retirees” through a single-employer defined benefit plan. The Plan is intended to provide compensation for certain retirees to assist them in obtaining retiree medical benefits. Under the Plan, eligible retirees receive periodic payments (monthly, paid quarterly) based on the Plan’s benefit formula. Payments are determined at retirement based on the retiree’s service; a minimum of 25 years is required to receive the benefit. Payments are made over the duration of the retiree’s remaining lifetime, with payments ceasing upon the retiree’s death. On September 20, 2021, the Town elected to freeze the plan and not allow any new employees to enter the plan. Only permanent full-time employees who have completed at least one year of employment as of June 30, 2021 are eligible. Retirees as of June 30, 2021, will have grandfathered benefits and will continue to receive their quarterly benefits, without change, for the remainder of their lifetime.

The Plan does not have any assets accumulated in a trust.

Benefits provided

The Town provides \$250 per month, plus \$10 per month for each year of credit service in excess of 25. Payments are made quarterly to participants for the retiree’s lifetime.

Employees covered by benefit terms

As of the July 1, 2023 actuarial valuation, the following employees were covered by the benefit terms of the plan:

Retirees currently receiving benefits	12
Active employees	78
Total	90

(Continued)

TOWN OF FARMVILLE, VIRGINIA
NOTES TO FINANCIAL STATEMENTS
June 30, 2024

Note 13. Other Postemployment Benefits – Local Plan (Continued)

Total OPEB liability

The Town's total OPEB liability of \$1,430,984 was measured as of June 30, 2023, and was determined based on an actuarial valuation performed as of July 1, 2023.

Actuarial assumptions and other inputs

The total OPEB liability was determined using the following assumptions, applied to all periods included in the measurement, unless otherwise specified:

Salary increases, including inflation	4.00%
Actuarial funding method	Entry Age Normal, level % of pay
Discount rate	3.65% Bond Buyer 20-Bond GO Index
Actuarial cost method	Entry Age Normal

Mortality rates: RP-2006, generational Scale MP-2021 for males and females.

The actuarial assumptions used in the July 1, 2023 valuation were based on the results of an actuarial experience study for the period from July 1, 2022 through June 30, 2023.

Changes in assumptions and other inputs reflect a change in the discount rate.

Changes in the total OPEB liability

Balance at June 30, 2023	\$ 1,551,592
Changes for the year:	
Service cost	31,400
Interest	52,501
Differences between expected and actual experience	(60,807)
Assumption or other input changes	(6,632)
Benefit payments	(137,070)
Net changes	(120,608)
Balance at June 30, 2024	\$ 1,430,984

(Continued)

TOWN OF FARMVILLE, VIRGINIA
NOTES TO FINANCIAL STATEMENTS
June 30, 2024

Note 13. Other Postemployment Benefits – Local Plan (Continued)

Sensitivity of the total OPEB liability to changes in the discount rate

The following presents the total OPEB liability, as well as what the Town's total OPEB liability would be if it were calculated using a discount rate that is one percentage point lower (2.65%) or one percentage point higher (4.65%) than the current discount rate:

	1.00% Decrease (2.65%)	Current Discount Rate (3.65%)	1.00% Increase (4.65%)
Total OPEB liability	\$ 1,492,955	\$ 1,430,984	\$ 1,372,778

OPEB expense and deferred outflows of resources and deferred inflows of resources related to OPEB

For the year ended June 30, 2024, the Town recognized OPEB expense of \$119,519. At June 30, 2024, the political subdivision reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Change in assumptions	\$ 475,472	\$ 208,223
Difference between expected and actual experience	10,379	136,854
Employer contributions subsequent to measurement date	133,161	-
	<u>\$ 619,012</u>	<u>\$ 345,077</u>

The \$133,161 reported as deferred outflows of resources related to OPEB resulting from the Town's contributions subsequent to the measurement date will be recognized as a reduction of the new OPEB liability in the year ending June 30, 2025. Amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

Year Ending June 30,	Increase (Decrease) to OPEB Expense
2025	\$ 35,618
2026	35,618
2027	35,618
2028	35,618
2029	35,618
Thereafter	(37,316)

(Continued)

TOWN OF FARMVILLE, VIRGINIA
NOTES TO FINANCIAL STATEMENTS
June 30, 2024

Note 14. Defined Benefit Pension Plan

Plan description

All full-time, salaried permanent employees of the Town are automatically covered by the VRS Retirement Plan upon employment. This multi-employer cost-sharing is 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 System administers three different benefit structures for covered employees – Plan 1, Plan 2, and Hybrid. Each of these benefit structures has a different eligibility criteria. The specific information for each plan and the eligibility for covered groups within each plan are available at:

- <https://www.varetire.org/members/benefits/defined-benefit/plan1.asp>,
- <https://www.varetire.org/members/benefits/defined-benefit/plan2.asp>,
- <https://www.varetirement.org/hybrid.html>.

Employees covered by benefit terms

As of the June 30, 2022, actuarial valuation, the following employees were covered by the benefit terms of the pension plan:

	Number
Inactive members:	
Non-vested inactive members	6
Inactive members active elsewhere in VRS	3
Total inactive members	9
Active members	79
Total covered employees	88

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 Town’s contractually required contribution rate for the year ended June 30, 2024 was 7.87% of covered employee compensation. This rate was based on an actuarially determined rate from an actuarial valuation as of June 30, 2022.

(Continued)

TOWN OF FARMVILLE, VIRGINIA
NOTES TO FINANCIAL STATEMENTS
June 30, 2024

Note 14. Defined Benefit Pension Plan (Continued)

Contributions (Continued)

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 Political Subdivision were \$336,237 and \$291,187 for the year ended June 30, 2024 and June 30, 2023, respectively.

Net pension liability (asset)

The net pension liability (asset) is calculated separately for each employer and represents that particular employer's total pension liability determined in accordance with GASB Statement No. 68, less that employer's fiduciary net position. For Political Subdivisions, the net pension liability (asset) was measured as of June 30, 2023. The total pension liability used to calculate the net pension liability (asset) was determined by an actuarial valuation performed as of June 30, 2022 rolled forward to the measurement date of June 30, 2023.

Actuarial assumptions

The total pension liability for General Employees and Public Safety Employees with hazardous duty benefits, in the Political Subdivision's Retirement Plan was based on an actuarial valuation as of June 30, 2022, 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, 2023.

Inflation	2.50%
General Employees – Salary increases, including inflation	3.50 – 5.35%
Public Safety Employees with hazardous duty benefits – Salary increases, including inflation	3.50 – 4.75%
Investment rate of return	6.75%, net of pension plan investment expense, including inflation

Mortality rates: General employees – 15 to 20% of deaths are assumed to be service related. Public Safety Employees – 45% to 70% of deaths are assumed to be service related. Mortality is projected using the applicable Pub-2010 Mortality Table with various set backs or set forwards for both males and females.

The actuarial assumptions used in the June 30, 2022 valuation were based on the results of an actuarial experience study for the period from July 1, 2012 through June 30, 2016, except the change in the discount rate, which was based on VRS Board action effective as of July 1, 2021. Changes to the actuarial assumptions as a result of the experience study are as follows:

General Employees – Largest 10 – Non-Hazardous Duty and All Others (Non 10 Largest): Updated mortality table; adjusted retirement rates to better fit experience; adjusted withdrawal rates to better fit experience at each year age and service through 9 years of service; no change to disability rates; no change to salary scale; no change to line of duty disability; and no change to discount rate.

(Continued)

TOWN OF FARMVILLE, VIRGINIA

NOTES TO FINANCIAL STATEMENTS

June 30, 2024

Note 14. Defined Benefit Pension Plan (Continued)

Actuarial assumptions (Continued)

Public Safety Employees – Largest 10 – Hazardous Duty and All Others (Non 10 Largest): Update mortality table; adjusted retirement rate to better fit experience and increased final retirement age to 70; decreased rates of withdrawal; no change to disability rates; no changes to salary scale; no change to line of duty disability; and no change to discount rate.

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:

Asset Class (Strategy)	Target Allocation	Arithmetic Long-Term Expected Rate of Return	Weighted Average Long-Term Expected Rate of Return
Public Equity	34.00 %	6.14 %	2.09 %
Fixed Income	15.00	2.56	0.38
Credit Strategies	14.00	5.60	0.78
Real Assets	14.00	5.02	0.70
Private Equity	16.00	9.17	1.47
MAPS – Multi-Asset Public Strategies	4.00	4.50	0.18
PIP – Private Investment Partnership	2.00	7.18	0.14
Cash	1.00	1.20	0.01
Total	100.00 %		5.75 %
	Inflation		2.50 %
	*Expected arithmetic nominal return		8.25 %

- * The above allocation provides for a one-year return of 8.25%. However, one-year returns do not take into account the volatility present in each of the asset classes. In setting the long-term expected rate of 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 7.14%, including expected inflation of 2.50%. On June 15, 2023, the VRS Board elected a long-term rate of 6.75% which is roughly at the 45th percentile of expected long-term results of the VRS fund asset allocation at that time, providing a median return of 7.14%, including expected inflation of 2.50%.

(Continued)

TOWN OF FARMVILLE, VIRGINIA
NOTES TO FINANCIAL STATEMENTS
June 30, 2024

Note 14. Defined Benefit Pension Plan (Continued)

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 employer contributions, Political Subdivisions were also provided with an opportunity to use an alternate employer contribution rate. For the year ended June 30, 2023, the alternate rate was the employer contribution rate used in the fiscal year 2012 or 100% of the actuarially determined employer contribution rate from the June 30, 2022 actuarial valuations, whichever was greater. From July 1, 2023 on, participating employers 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 (asset)

	Increase (Decrease)		
	Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Net Pension Liability (Asset) (a) – (b)
Balances at June 30, 2022	\$ 3,791,192	\$ 3,145,080	\$ 646,112
Changes for the year:			
Service cost	463,516		463,516
Interest	285,534	-	285,534
Contributions – employer	-	291,187	(291,187)
Contributions – employee	-	1,074,552	(1,074,552)
Net investment income	-	268,442	(268,442)
Benefit payments, including refunds of employee contributions	(49,147)	(49,147)	-
Administrative expenses	-	(1,658)	1,658
Other changes	-	118	(118)
Net changes	699,903	1,583,494	(883,591)
Balances at June 30, 2023	\$ 4,491,095	\$ 4,728,574	\$ (237,479)

(Continued)

TOWN OF FARMVILLE, VIRGINIA

NOTES TO FINANCIAL STATEMENTS

June 30, 2024

Note 14. Defined Benefit Pension Plan (Continued)Sensitivity of the net pension liability (asset) to changes in the discount rate

The following presents the net pension liability (asset) of the political subdivision using the discount rate of 6.75%, as well as what the political subdivision's 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:

	1.00% Decrease (5.75%)	Current Discount Rate (6.75%)	1.00% Increase (7.75%)
Political subdivision's net pension liability (asset)	<u>\$ 463,607</u>	<u>\$ (237,479)</u>	<u>\$ (799,421)</u>

Pension benefit and deferred outflows of resources and deferred inflows of resources related to pensions

For the year ended June 30, 2024, the political subdivision recognized pension benefit of \$533,713. At June 30, 2024, the Political Subdivision reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Net difference between projected and actual earnings on pension plan investments	\$ 138,420	\$ -
Employer contributions subsequent to the measurement date	<u>336,237</u>	<u>-</u>
	<u>\$ 474,657</u>	<u>\$ -</u>

(Continued)

TOWN OF FARMVILLE, VIRGINIA
NOTES TO FINANCIAL STATEMENTS
June 30, 2024

Note 14. Defined Benefit Pension Plan (Continued)

Pension benefit and deferred outflows of resources and deferred inflows of resources related to pensions
(Continued)

The \$336,237 reported as deferred outflows of resources related to pensions resulting from the Political Subdivision's contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the fiscal year ending June 30, 2025. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year Ending June 30,	Effect on Pension Expense
2025	\$ 46,925
2026	46,925
2027	46,925
2028	(2,355)
2029	-
Thereafter	-

Pension plan data

Information about the VRS Political Subdivision Retirement Plans is also available in the separately issued VRS 2023 Annual Report. A copy of the 2023 VRS Annual Report may be downloaded from the VRS website at <http://www.varetire.org/Pdf/Publications/2023-annual-report.pdf>, or by writing to the System's Chief Financial Officer at P.O. Box 2500, Richmond, VA, 23218-2500.

(Continued)

TOWN OF FARMVILLE, VIRGINIA
NOTES TO FINANCIAL STATEMENTS
June 30, 2024

Note 15. Summary of Pension and Other Postemployment Benefit Elements

	<u>Governmental Activities</u>	<u>Business-Type Activities</u>	<u>Total Primary Government</u>
Deferred outflows of resources – pensions			
Difference between expected and actual experience			
VRS	\$ 117,516	\$ 20,904	\$ 138,420
Employer contributions subsequent to the measurement date			
VRS	<u>285,458</u>	<u>50,779</u>	<u>336,237</u>
Total deferred outflows of resources – pensions	<u><u>\$ 402,974</u></u>	<u><u>\$ 71,683</u></u>	<u><u>\$ 474,657</u></u>
Deferred outflows of resources – OPEB			
Change in assumptions			
Local plan	\$ 385,132	\$ 90,340	\$ 475,472
Difference between expected and actual experience			
Local plan	8,407	1,972	10,379
Employer contributions subsequent to the measurement date			
Local plan	<u>108,871</u>	<u>24,290</u>	<u>133,161</u>
Total deferred outflows of resources – OPEB	<u><u>\$ 502,410</u></u>	<u><u>\$ 116,602</u></u>	<u><u>\$ 619,012</u></u>
Net pension asset			
VRS	<u><u>\$ 201,615</u></u>	<u><u>\$ 35,864</u></u>	<u><u>\$ 237,479</u></u>
Net OPEB liability			
Local plan	<u><u>\$ 1,161,433</u></u>	<u><u>\$ 269,551</u></u>	<u><u>\$ 1,430,984</u></u>
Deferred inflows of resources – OPEB			
Difference between expected and actual experience			
Local plan	\$ 110,852	\$ 26,002	\$ 136,854
Changes in assumptions			
Local plan	<u>169,223</u>	<u>39,000</u>	<u>208,223</u>
Total deferred inflow of resources – OPEB	<u><u>\$ 280,075</u></u>	<u><u>\$ 65,002</u></u>	<u><u>\$ 345,077</u></u>
Pension benefit			
VRS	<u><u>\$ 453,108</u></u>	<u><u>\$ 80,605</u></u>	<u><u>\$ 533,713</u></u>
OPEB expense			
Local plan	<u><u>\$ 97,080</u></u>	<u><u>\$ 22,439</u></u>	<u><u>\$ 119,519</u></u>

(Continued)

TOWN OF FARMVILLE, VIRGINIA

NOTES TO FINANCIAL STATEMENTS

June 30, 2024

Note 16. Long-Term Deposit

On January 11, 2023, the Town Council approved to prepay for a new fire pumper, in the amount of \$937,250. This fire pumper is not expected to be received by the Town for thirty-six months. Therefore, this is being shown as a long-term deposit on the Statement of Net Position.

Note 17. Property Taxes

Real and property taxes are levied on a calendar year basis. The Counties provide the Town with the assessed value as of January 1 for real and personal property. Real estate taxes are payable December 15. The real estate tax rate was \$0.13 per \$100 of assessed value for the years ending June 30, 2024 and 2023.

Personal property taxes are payable on December 15. The personal property tax rate was \$1.50 per \$100 for both 2024 and 2023. A penalty of 10% for late payment and interest at the rate of 10% per annum, is charged on unpaid balances. The Town bills and collects its own property taxes.

Note 18. Risk Management

The Risk Management programs of the Town are as follows:

General liability and other

The Town purchases insurance coverage for exposure related to property, general, boiler and machinery, flood, accident, and automobile liability from Virginia Aisle Sharing Association Programs. The Town's property and contents are insured up to a limit of approximately \$84,000,000. The Town maintains an additional \$5,000,000 umbrella policy over all forms of liability insurance. The Town's Public Officials and Law Enforcement Liability coverages, with a \$1,000,000 limit for each, are provided through a policy with the Commonwealth of Virginia. Total premiums for fiscal year 2024 were \$318,988.

The Town continues to carry commercial insurance for all other risks of loss, including employee dishonesty and employee health and accident insurance. The Component Unit Farmville IDA carries commercial insurance for all risks of loss. Settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three fiscal years. The Town has a Surety Bond on the Finance Director of \$50,000 and all other town employees a blanket bond of \$50,000.

Note 19. Commitments and Contingencies

Grants

Under the terms of federal and state grants, periodic audits are required and certain costs may be questioned as not being appropriate expenditures under the terms of the grants. Such audits could lead to reimbursement to the grantor agencies. Management believes disallowances, if any, would not be material to the financial position of the Town.

(Continued)

TOWN OF FARMVILLE, VIRGINIA

NOTES TO FINANCIAL STATEMENTS

June 30, 2024

Note 20. Incentive Grants

In fiscal year 2018, the IDA, in conjunction with the Town of Farmville, entered into a performance agreement with Hotel Weyanoke LLC. The IDA and other parties agreed to provide certain cash incentives to Hotel Weyanoke LLC provided the Hotel meets the capital investment set forth in the agreement.

During fiscal year 2024, Hotel Weyanoke, LLC was sold, resulting in the termination of the performance agreement due to this sale. As a result, the agreement was dissolved in the fiscal year 2024. Prior to the dissolution, the Hotel was in full compliance with the performance requirements outlined in the agreement.

Note 21. Subsequent Event

On August 20, 2024, the Town of Farmville entered into a Master Tax-Exempt Lease/Purchase Agreement with U.S. Bancorp Government Leasing and Finance, Inc. (the “Lessor”). Under this agreement, the Town agreed to finance \$776,500 for the acquisition of vehicles, which are deemed essential to the Town’s operations. The lease carries an interest rate of 4.52% with six semi-annual payments due starting February 20, 2025, through August 20, 2027.

Note 22. New Accounting Standards

The Governmental Accounting Standards Board (GASB) has issued the following statements which are not yet effective:

In June 2022, the GASB issued **Statement No. 101**, *Compensated Absences*. This statement updates the recognition and measurement guidance for compensated absences and amends certain previously required disclosures. The requirements of this Statement are effective for reporting periods beginning after December 15, 2023.

In December 2023, the GASB issued **Statement No. 102**, *Certain Risk Disclosures*. This statement defines and requires governments to disclose the risks related to concentrations of inflows or outflows of resources. The requirements of this Statement are effective for reporting periods beginning after June 15, 2024.

In April 2024, the GASB issued **Statement No. 103**, *Financial Reporting Model Improvements*. This statement improves key components of the financial reporting model to enhance its effectiveness in providing information that is essential for decision making and assessing a government’s accountability as well as addresses certain application issues. The requirements of this Statement are effective for reporting periods beginning after June 15, 2025.

Management has not determined the effects these new GASB Statements may have on prospective financial statements.

REQUIRED SUPPLEMENTARY INFORMATION

EXHIBIT 13

TOWN OF FARMVILLE, VIRGINIA

**REQUIRED SUPPLEMENTARY INFORMATION –
SCHEDULE OF CHANGES IN NET PENSION LIABILITY (ASSET) AND RELATED RATIOS
June 30, 2024**

	Plan Year	
	2023	2022
Total Pension Liability		
Service Cost	\$ 463,516	\$ -
Interest on total pension liability	285,534	(21)
Changes in benefit terms	-	3,791,841
Benefit payments, including refunds of employee contributions	(49,147)	(628)
Net change in total pension liability	699,903	3,791,192
Total pension liability – beginning	3,791,192	-
Total pension liability – ending	4,491,095	3,791,192
Plan Fiduciary Net Position		
Contributions – employer	291,187	201,076
Contributions – employee	1,074,552	3,078,681
Net investment income (loss)	268,442	(135,664)
Benefit payments, including refunds of employee contributions	(49,147)	(628)
Administrative expenses	(1,658)	1,541
Other	118	74
Net change in plan fiduciary net position	1,583,494	3,145,080
Plan fiduciary net position – beginning	3,145,080	-
Plan fiduciary net position – ending	4,728,574	3,145,080
Net pension liability (asset) – ending	\$ (237,479)	\$ 646,112
Plan fiduciary net position as a percentage of total pension liability (asset)	105%	83%
Covered employee payroll	\$ 3,700,025	\$ 2,947,021
Net pension liability (asset) as a percentage of covered employee payroll	-6%	22%

The plan years above are reported in the entity's financial statements in the fiscal year following the plan year – i.e., plan year 2022 information was presented in the Town's fiscal year 2023 financial report.

This schedule is intended to show information for 10 years. Since fiscal year 2023 (plan year 2022) was the first year for this presentation, no earlier data is available. Additional years will be included as they become available.

The Notes to Required Supplementary Information are an integral part of this statement.

EXHIBIT 14

TOWN OF FARMVILLE, VIRGINIA

**REQUIRED SUPPLEMENTARY INFORMATION –
SCHEDULE OF PENSION CONTRIBUTIONS
June 30, 2024**

Year Ended June 30,	Actuarially Determined Contribution	Contributions in Relation to Actuarially Determined Contribution	Contribution Deficiency (Excess)	Employer's Covered Payroll	Contributions as a Percentage of Covered Payroll
2024	\$ 336,237	\$ 336,237	\$ -	\$ 4,390,146	7.66 %
2023	291,187	291,187	-	3,700,025	7.87
2022	231,907	231,907	-	2,947,021	7.87

This schedule is intended to show information for 10 years. Since 2022 was the first year for this presentation, no earlier data is available. However, additional years will be included as they become available.

The covered payroll amounts above are for the Town's fiscal year – i.e., the covered payroll on which required contributions were based for the same period.

TOWN OF FARMVILLE, VIRGINIA

**REQUIRED SUPPLEMENTARY INFORMATION –
SCHEDULE OF CHANGES IN NET OPEB LIABILITY AND RELATED RATIOS –
LOCAL PLAN
June 30, 2024**

	Primary Government			
	2024	2023	2022	2021
Total OPEB Liability				
Service cost	\$ 31,400	\$ 37,310	\$ 42,010	\$ 30,159
Interest on total OPEB liability	52,500	37,839	63,995	82,003
Changes of benefit terms	-	-	(1,057,554)	-
Difference between expected and actual experience	(60,807)	9,218	(16,877)	(12,176)
Changes in assumptions	(6,633)	(128,864)	8,604	502,675
Benefit payments	(137,068)	(311,480)	(56,620)	(43,190)
Net change in total OPEB liability	(120,608)	(355,977)	(1,016,442)	559,471
Total OPEB liability – beginning	<u>1,551,592</u>	<u>1,907,569</u>	<u>2,924,011</u>	<u>2,364,540</u>
Total OPEB liability – ending	<u>\$ 1,430,984</u>	<u>\$ 1,551,592</u>	<u>\$ 1,907,569</u>	<u>\$ 2,924,011</u>
Covered employee payroll	<u>\$ 4,506,186</u>	<u>\$ 4,384,729</u>	<u>\$ 4,279,768</u>	<u>\$ 4,671,745</u>
Net OPEB liability as a percentage of covered employee payroll	<u>32%</u>	<u>35%</u>	<u>45%</u>	<u>63%</u>

This schedule is intended to show information for 10 years. Since fiscal year 2018 is the first year for this presentation, no earlier data is available. Additional years will be included as they become available.

Note: There are no assets accumulated in a trust that meets the criteria of GASB Codification P22.101 or P52.101.

The Notes to Required Supplementary Information are an integral part of these statements.

EXHIBIT 15

Primary Government		
2020	2019	2018
\$ 100,864	\$ 100,555	\$ 72,280
73,834	67,336	70,354
-	-	-
(41,031)	4,980	(88,368)
340,906	(110,151)	(81,438)
(35,761)	(35,760)	(39,240)
438,812	26,960	(66,412)
1,925,728	1,898,768	1,965,180
\$ 2,364,540	\$ 1,925,728	\$ 1,898,768
\$ 5,336,985	\$ 5,052,986	\$ 5,113,418
44%	38%	37%

EXHIBIT 16

TOWN OF FARMVILLE, VIRGINIA

**REQUIRED SUPPLEMENTARY INFORMATION –
SCHEDULE OF OPEB CONTRIBUTIONS – LOCAL PLAN
June 30, 2024**

Entity Fiscal Year Ended June 30,	Actuarially Determined Employer Contribution	Actual Employer Contribution	Contribution Deficiency (Excess)	Covered Employee Payroll	Contributions as a Percentage of Covered Employee Payroll
Local Plan					
2024	\$ 137,070	\$ 133,161	\$ 3,909	\$ 4,506,186	2.96 %
2023	116,186	137,070	(20,884)	4,384,729	3.13
2022	124,368	311,480	(187,112)	4,279,768	7.28
2021	176,367	56,620	119,747	4,671,745	1.21
2020	158,722	43,190	115,532	5,336,985	0.81
2019	210,477	35,760	174,717	5,425,989	0.66
2018	179,144	35,760	143,384	5,052,986	0.71

This schedule is intended to show information for 10 years. Since 2018 was the first year for this presentation, no earlier data is available. Additional years will be included as they become available.

The covered employee payroll amounts above are for the entity's fiscal year – i.e., the covered employee payroll on which required contributions were based for the same year.

TOWN OF FARMVILLE, VIRGINIA

NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
June 30, 2024

Note 1. Changes of Benefit Terms

Pension

There have been no actuarially material changes to the Virginia Retirement System (the “System”) benefit provisions since the prior actuarial valuation.

Note 2. Changes of Assumptions

The actuarial assumptions used in the June 30, 2022, 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, 2021. Changes to the actuarial assumptions as a result of the experience study and VRS Board action are as follows:

Non-Hazardous Duty:

- Update mortality table to PUB2010 public sector mortality tables. For future mortality improvements, replace load with a modified Mortality Improvement Scale MP-2020.
- Adjusted retirement rates to better fit experience for Plan 1; set separate rates based on experience for Plan2/Hybrid; changed final retirement age from 75 to 80 for all.
- Adjusted withdrawal rates to better fit experience at each age and service through 9 years of service.
- No change to disability rates.
- No change to salary scale.
- No change to line of duty rates.
- No change to discount rate.

Largest 10 – Hazardous Duty/Public Safety Employees:

- Update mortality table to PUB2010 public sector mortality tables. For future mortality improvements, replace load with a modified Mortality Improvement Scale MP-2020.
- Adjusted retirement rates to better fit experience and changed final retirement age from 65 to 70.
- Decreased withdrawal rates.
- No change to disability rates.
- No change to salary scale.
- No change to line of duty rates.
- No change to discount rate.

TOWN OF FARMVILLE, VIRGINIA

NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
June 30, 2024

Note 2. Changes of Assumptions (Continued)

All Others (Non 10 Largest) – Hazardous Duty/Public Safety Employees:

- Update mortality table to PUB2010 public sector mortality tables. For future mortality improvements, replace load with a modified Mortality Improvement Scale MP-2020.
- Adjusted retirement rates to better fit experience and changed final retirement age from 65 to 70.
- Decreased withdrawal 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.
- No change to disability rates.
- No change to salary scale.
- No change to line of duty rates.
- No change to discount rate.

OTHER SUPPLEMENTARY INFORMATION

EXHIBIT 17

TOWN OF FARMVILLE, VIRGINIA

**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE –
BUDGET AND ACTUAL – GENERAL FUND
Year Ended June 30, 2024**

	Budgeted Amounts		Actual	Variances with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Property taxes				
Real property taxes	\$ 810,000	\$ 810,000	\$ 789,311	\$ (20,689)
Public service corporation property taxes	62,590	62,590	58,554	(4,036)
Personal property taxes	273,030	273,030	274,399	1,369
Delinquent taxes	5,500	5,500	20,808	15,308
Interest on taxes	1,515	1,515	5,025	3,510
Penalties on taxes	2,000	2,000	11,769	9,769
	<u>1,154,635</u>	<u>1,154,635</u>	<u>1,159,866</u>	<u>5,231</u>
Other local taxes				
Local sales and use taxes	810,000	810,000	823,990	13,990
Consumption tax	26,000	26,000	27,947	1,947
Consumers' utility taxes	360,000	360,000	368,417	8,417
Business licenses	1,530,000	1,530,000	1,707,392	177,392
Franchise license taxes	235,000	235,000	274,805	39,805
Motor vehicle licenses	75,000	75,000	85,820	10,820
Cigarette taxes	200,000	200,000	183,800	(16,200)
Lodging taxes	750,000	750,000	826,978	76,978
Meals taxes	3,627,000	3,627,000	3,880,574	253,574
	<u>7,613,000</u>	<u>7,613,000</u>	<u>8,179,723</u>	<u>566,723</u>
Fines and forfeitures				
Court fines	65,000	65,000	143,521	78,521
Other fines and forfeitures	32,000	32,000	53,607	21,607
	<u>97,000</u>	<u>97,000</u>	<u>197,128</u>	<u>100,128</u>
Permits, privilege fees, and regulatory licenses				
Building permits	30,000	30,000	35,429	5,429
Other permits, licenses, and fees	20,035	20,035	20,433	398
	<u>50,035</u>	<u>50,035</u>	<u>55,862</u>	<u>5,827</u>

(Continued)

EXHIBIT 17

TOWN OF FARMVILLE, VIRGINIA

**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE –
BUDGET AND ACTUAL – GENERAL FUND
Year Ended June 30, 2024**

	Budgeted Amounts		Actual	Variances with Final Budget Positive (Negative)
	Original	Final		
REVENUES (Continued)				
Revenue from use of money and property				
Revenue from use of money	\$ 145,280	\$ 215,152	\$ 783,842	\$ 568,690
Rental of general property and real estate	99,211	99,211	92,203	(7,008)
Sale of property and equipment	15,000	15,000	37,483	22,483
	<u>259,491</u>	<u>329,363</u>	<u>913,528</u>	<u>584,165</u>
Charges for services				
Miscellaneous	18,975	18,975	19,320	345
ICA per diem	160,000	160,000	136,500	(23,500)
Sanitation fees	395,100	395,100	404,838	9,738
Longwood Streets	35,000	35,000	35,000	-
Recreation fees	35,300	35,300	42,404	7,104
Parking meters	44,000	44,000	50,595	6,595
Public safety	6,000	6,000	14,577	8,577
Public works	5,000	5,000	2,248	(2,752)
Grave openings and cemetery lots	29,000	29,000	52,500	23,500
	<u>728,375</u>	<u>728,375</u>	<u>757,982</u>	<u>29,607</u>
Miscellaneous				
Payment from Prince Edward County for share of debt	226,299	226,299	226,299	-
Setaside account reserve	1,276,044	1,276,044	-	(1,276,044)
Carryover funds from prior year	-	1,347,263	-	(1,347,263)
Miscellaneous	402,600	402,601	367,174	(35,427)
	<u>1,904,943</u>	<u>3,252,207</u>	<u>593,473</u>	<u>(2,658,734)</u>
Recovered costs				
Other funds and street department	390,000	390,000	437,827	47,827
Library rent	180,000	180,000	180,000	-
Other recovered costs	408,693	866,855	244,434	(622,421)
	<u>978,693</u>	<u>1,436,855</u>	<u>862,261</u>	<u>(574,594)</u>

(Continued)

EXHIBIT 17

TOWN OF FARMVILLE, VIRGINIA

**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE –
BUDGET AND ACTUAL – GENERAL FUND
Year Ended June 30, 2024**

	Budgeted Amounts		Actual	Variances with Final Budget Positive (Negative)
	Original	Final		
REVENUES (Continued)				
Contributions				
Other contributions	\$ 2	\$ 16,175	\$ 8,639	\$ (7,536)
	2	16,175	8,639	(7,536)
Intergovernmental				
Revenue from the Commonwealth				
Non-categorical aid				
Other taxes	-	-	62	62
Mobile home titling tax	1,200	1,200	300	(900)
Rolling stock taxes – motor vehicle carriers tax	200	200	118	(82)
Auto rental tax	50,000	50,000	86,365	36,365
	51,400	51,400	86,845	35,445
Categorical aid				
Wireless payments	112,000	112,000	119,439	7,439
VDEM grant	4,000	52,750	54,215	1,465
Litter control grant	2,500	2,500	6,789	4,289
Law enforcement grant	204,000	204,000	214,694	10,694
Virginia tourism brochure	2,000	2,000	2,033	33
Virginia department of forestry grant	-	-	2,405	2,405
HEAT grant	-	12,020	10,504	(1,516)
Fire program	-	-	33,647	33,647
Miscellaneous police grant	4,200	4,200	12,051	7,851
	328,700	389,470	455,777	66,307
Revenue from the Federal				
Government				
Emergency service grants	12,180	12,180	14,775	2,595
Police related grants	64,250	115,085	52,496	(62,589)
VDEM funding	-	48,640	47,440	(1,200)
Law Enforcement Equipment				
ARPA grant	217,000	217,000	216,914	(86)
ARPA revenue recognized	-	-	430,515	430,515
	293,430	392,905	762,140	369,235
Total intergovernmental revenue	673,530	833,775	1,304,762	470,987
Total revenues	\$ 13,459,704	\$ 15,511,420	\$ 14,033,224	\$ (1,478,196)

(Continued)

EXHIBIT 17

TOWN OF FARMVILLE, VIRGINIA

**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE –
BUDGET AND ACTUAL – GENERAL FUND
Year Ended June 30, 2024**

	Budgeted Amounts			Variances with Final Budget Positive (Negative)
	Original	Final	Actual	
EXPENDITURES				
Current:				
General government				
Town Council	\$ 603,283	\$ 603,283	\$ 411,824	\$ 191,459
Town Manager	705,512	2,316,728	1,083,347	1,233,381
Finance	1,084,020	1,199,007	1,198,726	281
	2,392,815	4,119,018	2,693,897	1,425,121
Public safety				
Police department	3,381,997	3,523,474	3,297,195	226,279
911 services	1,547,089	1,618,799	1,443,313	175,486
Fire and rescue services	535,573	582,070	500,182	81,888
	5,464,659	5,724,343	5,240,690	483,653
Public works				
Recycling department	205,796	205,796	170,732	35,064
Sanitation	745,170	745,170	662,496	82,674
Maintenance of highways and streets	831,365	939,527	750,705	188,822
Maintenance of building and grounds	1,747,485	1,563,612	1,397,502	166,110
Horticulturist	155,768	155,768	145,494	10,274
	3,685,584	3,609,873	3,126,929	482,944
Parks, recreation, and cultural				
Library	24,969	39,753	39,753	-
Appropriation – Library – Rent	180,000	180,000	180,000	-
Sports arena	23,492	24,140	24,102	38
Parks and recreation	352,965	973,950	906,215	67,735
	581,426	1,217,843	1,150,070	67,773
Community development				
Planning and community development	528,781	566,609	381,152	185,457
Appropriations/incentives	355,423	721,596	592,368	129,228
	884,204	1,288,205	973,520	314,685

(Continued)

EXHIBIT 17

TOWN OF FARMVILLE, VIRGINIA

**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE –
BUDGET AND ACTUAL – GENERAL FUND
Year Ended June 30, 2024**

	Budgeted Amounts		Actual	Variances with Final Budget Positive (Negative)
	Original	Final		
EXPENDITURES (Continued)				
Debt service:				
Principal	\$ 1,247,739	\$ 1,329,739	\$ 1,328,875	\$ 864
Interest	133,768	160,466	154,472	5,994
	<u>1,381,507</u>	<u>1,490,205</u>	<u>1,483,347</u>	<u>6,858</u>
Total expenditures	<u>14,390,195</u>	<u>17,449,487</u>	<u>14,668,453</u>	<u>2,781,034</u>
Deficiency of revenues under expenditures	<u>(930,491)</u>	<u>(1,938,067)</u>	<u>(635,229)</u>	<u>1,302,838</u>
OTHER FINANCING SOURCES (USES)				
Contingency	-	(586,533)	-	586,533
Issuance of financed purchases and subscription liability	464,000	2,058,109	2,190,820	132,711
Transfers in	<u>466,491</u>	<u>466,491</u>	<u>-</u>	<u>(466,491)</u>
Total other financing sources	<u>930,491</u>	<u>1,938,067</u>	<u>2,190,820</u>	<u>252,753</u>
Net change in fund balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,555,591</u>	<u>\$ 1,555,591</u>

EXHIBIT 18

TOWN OF FARMVILLE, VIRGINIA

**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE –
BUDGET AND ACTUAL – STREET MAINTENANCE FUND
Year Ended June 30, 2024**

	Budgeted Amounts			Variances with Final Budget Positive (Negative)
	Original	Final	Actual	
REVENUES				
Intergovernmental				
Revenue from the Commonwealth	\$ 1,886,000	\$ 2,224,346	\$ 2,224,346	\$ -
Total intergovernmental revenue	1,886,000	2,224,346	2,224,346	-
Total revenues	\$ 1,886,000	\$ 2,224,346	\$ 2,224,346	\$ -
EXPENDITURES				
Current:				
Public works				
Arterial	\$ 978,592	\$ 711,060	\$ 698,577	\$ 12,483
Collector	907,408	1,627,427	1,625,530	1,897
	1,886,000	2,338,487	2,324,107	14,380
Total expenditures	1,886,000	2,338,487	2,324,107	14,380
Deficiency of revenues under expenditures	-	(114,141)	(99,761)	14,380
OTHER FINANCING SOURCES				
Use of prior year funds	-	114,141	-	(114,141)
Total other financing sources	-	114,141	-	(114,141)
Net change in fund balance	\$ -	\$ -	\$ (99,761)	\$ (99,761)

STATISTICAL SECTION

This part of the Town of Farmville's Annual Comprehensive Financial Report presents detailed information as a context for understanding what the information in the financial statements, note disclosures, and required supplementary information says about the Town's overall financial health.

<u>Contents</u>	<u>Table</u>
Financial Trends These tables contain trend information to help the reader understand how the Town's financial performance and well-being have changed over time.	1-4
Revenue Capacity These tables contain information to help the reader assess the factors affecting the Town's ability to generate its property and sales taxes.	5-7
Debt Capacity These tables present information to help the reader assess the affordability of the Town's current levels of outstanding debt and its ability to issue additional debt in the future.	8-9
Demographic and Economic Information These tables offer demographic and economic indicators to help the reader understand the environment within which the Town's financial activities take place and to help make comparisons over time and with other governments.	10-11
Operating Information These schedules contain information about the Town's operations and resources to help the reader understand how its financial information relates to the services it provides and the activities it performs.	12-14

Sources: Unless otherwise noted, the information in these schedules is derived from the Annual Comprehensive Financial Reports for the relevant year.

TOWN OF FARMVILLE

TABLE 1

**NET POSITION BY COMPONENT
LAST TEN FISCAL YEARS
(ACCRUAL BASIS OF ACCOUNTING)**

	Fiscal Year									
	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015
Governmental activities										
Net investment in capital assets	\$ 16,276,537	\$ 15,220,292	\$ 14,637,694	\$ 14,637,694	\$ 14,250,923	\$ 12,008,984	\$ 10,423,203	\$ 9,060,557	\$ 8,387,436	\$ 7,194,234
Restricted	3,448,417	1,612,932	3,045,457	2,607,539	2,510,494	2,060,160	-	-	-	-
Unrestricted	3,437,811	4,425,981	1,542,057	(562,737)	(1,270,159)	(1,296,033)	259,171	242,475	(390,333)	(564,121)
Total governmental activities net position	<u>\$ 23,162,765</u>	<u>\$ 21,259,205</u>	<u>\$ 19,225,208</u>	<u>\$ 16,682,496</u>	<u>\$ 15,491,258</u>	<u>\$ 12,773,111</u>	<u>\$ 10,682,374</u>	<u>\$ 9,303,032</u>	<u>\$ 7,997,103</u>	<u>\$ 6,630,113</u>
Business-type activities										
Net investment in capital assets	\$ 14,620,627	\$ 12,733,171	\$ 11,189,894	\$ 11,242,435	\$ 8,938,061	\$ 5,477,209	\$ 3,745,537	\$ 3,601,983	\$ 3,559,383	\$ 5,438,956
Restricted	35,864	-	-	-	-	-	-	-	-	-
Unrestricted	8,443,783	6,724,657	5,561,822	4,963,366	4,283,601	3,812,219	3,067,887	2,951,527	2,842,922	1,226,107
Total business-type activities net position	<u>\$ 23,100,274</u>	<u>\$ 19,457,828</u>	<u>\$ 16,751,716</u>	<u>\$ 16,205,801</u>	<u>\$ 13,221,662</u>	<u>\$ 9,289,428</u>	<u>\$ 6,813,424</u>	<u>\$ 6,553,510</u>	<u>\$ 6,402,305</u>	<u>\$ 6,665,063</u>
Primary government										
Net investment in capital assets	\$ 30,897,164	\$ 27,953,463	\$ 25,827,588	\$ 25,880,129	\$ 23,188,984	\$ 17,486,193	\$ 14,168,740	\$ 12,662,540	\$ 11,946,819	\$ 12,633,190
Restricted	3,484,281	1,612,932	3,045,457	2,607,539	2,510,494	2,060,160	-	-	-	-
Unrestricted	11,881,594	11,150,638	7,103,879	4,400,629	3,013,442	2,516,186	3,327,058	3,194,002	2,452,589	661,986
Total primary government net position	<u>\$ 46,263,039</u>	<u>\$ 40,717,033</u>	<u>\$ 35,976,924</u>	<u>\$ 32,888,297</u>	<u>\$ 28,712,920</u>	<u>\$ 22,062,539</u>	<u>\$ 17,495,798</u>	<u>\$ 15,856,542</u>	<u>\$ 14,399,408</u>	<u>\$ 13,295,176</u>

Note: GASB Statements No. 68 and 75 were adopted in fiscal year 2015 and 2018, respectively. Prior years were not restated for the impact of these statements.

TOWN OF FARMVILLE

TABLE 2

**CHANGES IN NET POSITION BY COMPONENT
LAST TEN FISCAL YEARS
(ACCRUAL BASIS OF ACCOUNTING)**

	Fiscal Year									
	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015
Expenses										
Governmental activities:										
General government administration	\$ 2,072,893	\$ 2,073,583	\$ 1,684,093	\$ 1,352,402	\$ 1,770,152	\$ 1,756,338	\$ 1,626,421	\$ 1,268,384	\$ 1,130,394	\$ 1,221,787
Public safety	5,048,531	4,957,718	3,842,517	4,188,808	4,196,635	4,410,817	3,857,548	3,689,104	3,704,042	3,507,564
Public works	5,891,869	5,933,858	5,473,818	5,393,613	5,180,042	5,629,684	4,787,285	4,715,205	4,787,649	3,231,753
Parks, recreation, and cultural	445,763	557,407	804,098	727,358	807,018	769,387	712,379	711,172	709,046	1,336,638
Community development	899,914	635,196	536,554	539,396	302,476	207,375	120,107	552,862	168,503	167,328
Interest on long-term debt	7,219	9,645	66,173	125,569	190,488	250,577	294,042	341,457	396,283	447,743
Total governmental activities	14,366,189	14,167,407	12,407,253	12,327,146	12,446,811	13,024,178	11,397,782	11,278,184	10,895,917	9,912,813
Business-type activities:										
Water	1,742,899	1,601,511	1,481,832	1,523,020	1,777,878	1,703,026	1,753,615	1,720,283	1,661,545	1,672,254
Sewer	1,331,691	1,276,131	923,769	989,720	1,314,541	1,156,837	1,343,341	1,083,365	1,112,301	1,003,647
Transportation	790,350	826,232	803,985	822,803	956,757	868,109	350,860	511,157	531,677	434,805
Airport	385,606	372,052	354,760	263,541	239,362	270,286	859,744	825,437	792,463	797,575
Total business-type activities expense	4,250,546	4,075,926	3,564,346	3,599,084	4,288,538	3,998,258	4,307,560	4,140,242	4,097,986	3,908,281
Total primary government expenses	18,616,735	18,243,333	15,971,599	15,926,230	16,735,349	17,022,436	15,705,342	15,418,426	14,993,903	13,821,094
Program Revenues										
Governmental activities:										
Charges for services:										
General government	1,107,226	1,010,032	1,058,276	432,339	482,762	491,529	279,366	273,406	258,803	223,874
Public safety	242,217	190,228	121,681	278,870	388,476	481,067	105,125	57,714	49,268	89,891
Public works	408,106	398,217	357,366	404,970	394,561	393,354	555,445	592,470	571,422	473,612
Parks, recreation, and cultural	45,654	56,622	203,865	317,456	327,193	382,240	184,759	173,712	159,096	149,824
Community development	69,781	55,333	79,603	301,384	426,360	329,710	-	-	-	-
Operating grants and contributions	2,909,448	2,684,257	2,564,086	2,725,061	2,293,332	2,230,159	2,246,006	2,485,956	2,397,893	2,892,308
Capital grants and contributions	545,153	1,024,452	-	124,500	1,966,510	407,624	-	-	-	-
Total governmental activities program revenues	5,327,585	5,419,141	4,384,877	4,584,580	6,279,194	4,715,683	3,370,701	3,583,258	3,436,482	3,829,509

(Continued)

TOWN OF FARMVILLE

TABLE 2

**CHANGES IN NET POSITION BY COMPONENT
LAST TEN FISCAL YEARS
(ACCRUAL BASIS OF ACCOUNTING)**

	Fiscal Year									
	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015
Business-type activities:										
Charges for services:										
Water	\$ 1,957,359	\$ 1,924,115	\$ 1,640,884	\$ 1,421,662	\$ 1,830,124	\$ 1,963,912	\$ 2,076,228	\$ 2,049,053	\$ 1,858,746	\$ 1,947,473
Sewer	2,338,297	2,202,010	1,948,111	2,014,722	2,145,798	2,396,191	2,242,577	2,276,987	2,252,416	2,254,390
Transportation	9,066	9,654	8,951	8,061	9,934	11,016	129,320	145,322	153,152	199,654
Airport	100,372	105,222	180,489	120,783	80,429	84,368	10,625	10,801	11,086	9,091
Operating grants and contributions	786,639	746,028	789,016	3,536,613	4,610,981	2,854,768	1,283,556	837,420	915,893	972,562
Capital grants and contributions	2,122,230	1,892,427	323,467	-	-	-	-	-	-	-
Total business-type activities										
program revenues	7,313,963	6,879,456	4,890,918	7,101,841	8,677,266	7,310,255	5,742,306	5,319,583	5,191,293	5,383,170
Total primary government										
program revenues	12,641,548	12,298,597	9,275,795	11,686,421	14,956,460	12,025,938	9,113,007	8,902,841	8,627,775	9,212,679
Net (expense) revenue										
Governmental activities	(9,038,604)	(8,748,266)	(8,022,376)	(7,742,566)	(6,167,617)	(8,308,495)	(8,027,081)	(7,694,926)	(7,459,435)	(6,083,304)
Business-type activities	3,063,417	2,803,530	1,326,572	3,502,757	4,388,728	3,311,997	1,434,746	1,179,341	1,093,307	1,474,889
Total primary government net expense	(5,975,187)	(5,944,736)	(6,695,804)	(4,239,809)	(1,778,889)	(4,996,498)	(6,592,335)	(6,515,585)	(6,366,128)	(4,608,415)
General Revenues and Other Changes in Net Position										
Governmental activities:										
Taxes										
Property taxes	1,164,251	1,144,960	1,065,846	973,186	953,412	904,140	935,432	867,326	881,944	849,256
Sales taxes	828,273	831,814	860,016	441,979	394,407	392,110	-	-	-	-
Meals and lodging tax	4,707,552	4,584,310	4,178,102	3,428,216	3,087,839	3,576,772	-	-	-	-
Utility tax	368,417	378,589	367,121	368,421	365,688	380,347	-	-	-	-
Other local taxes	2,279,764	2,230,350	2,121,021	1,962,885	2,053,188	2,080,674	6,106,842	5,757,202	5,351,170	5,174,286
Intergovernmental revenue, unrestricted	86,884	70,582	104,713	268,664	449,845	562,135	557,752	745,675	745,074	746,890
Unrestricted investment earnings	783,842	516,548	121,643	88,375	150,650	21,251	342,525	15,819	13,962	9,505
Gain on disposition of assets	37,483	164,645	-	-	-	16,680	-	-	-	-
Other	685,698	610,465	663,656	615,940	587,679	446,492	581,382	540,431	666,266	471,073
Transfers	-	250,000	1,082,970	786,138	843,056	1,170,161	1,273,215	1,074,402	1,168,009	1,147,185
Total governmental activities	10,942,164	10,782,263	10,565,088	8,933,804	8,885,764	9,550,762	9,797,148	9,000,855	8,826,425	8,398,195

(Continued)

TOWN OF FARMVILLE

TABLE 2

**CHANGES IN NET POSITION BY COMPONENT
LAST TEN FISCAL YEARS
(ACCRUAL BASIS OF ACCOUNTING)**

	Fiscal Year									
	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015
Business-type activities:										
Investment earnings	\$ 192,960	\$ 23,726	\$ 620	\$ 569	\$ 412	\$ 2,327	\$ 71,686	\$ 1,583	\$ 619	\$ 556
Gain on disposition of assets	-	-	-	-	-	24,779	-	-	-	-
Other	386,069	128,856	301,693	266,951	386,150	262,137	26,697	44,683	(188,675)	46,247
Transfers	-	(250,000)	(1,082,970)	(786,138)	(843,056)	(1,170,161)	(1,273,215)	(1,074,402)	(1,168,009)	(1,147,185)
Total business-type activities	579,029	(97,418)	(780,657)	(518,618)	(456,494)	(880,918)	(1,174,832)	(1,028,136)	(1,356,065)	(1,100,382)
Total primary government	11,521,193	10,684,845	9,784,431	8,415,186	8,429,270	8,669,844	8,622,316	7,972,719	7,470,360	7,297,813
Changes in Net Position										
Governmental activities	1,903,560	2,033,997	2,542,712	1,191,238	2,718,147	1,242,267	1,770,067	1,305,929	1,366,990	2,314,891
Business-type activities	3,642,446	2,706,112	545,915	2,984,139	3,932,234	2,431,079	259,914	151,205	(262,758)	374,507
Total primary government	\$ 5,546,006	\$ 4,740,109	\$ 3,088,627	\$ 4,175,377	\$ 6,650,381	\$ 3,673,346	\$ 2,029,981	\$ 1,457,134	\$ 1,104,232	\$ 2,689,398

TOWN OF FARMVILLE

TABLE 3

**FUND BALANCES – GOVERNMENTAL FUNDS
LAST TEN FISCAL YEARS
(MODIFIED ACCRUAL BASIS OF ACCOUNTING)**

	Post-GASB 54									
	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015
General Fund										
Nonspendable	\$ 740,712	\$ 630,279	\$ 689,793	\$ 705,475	\$ 749,741	\$ 771,326	\$ 27,237	\$ 20,174	\$ 30,039	\$ 30,968
Restricted	4,514,558	1,599,897	3,036,073	2,816,786	2,509,176	2,037,002	-	-	-	-
Committed	306,825	536,363	169,718	-	-	104,214	-	-	-	-
Assigned	-	-	-	-	-	-	1,183,138	-	-	-
Unassigned	2,693,601	3,933,566	1,744,447	758,042	383,678	688,555	2,681,248	3,596,155	2,900,951	2,357,467
Total general fund	<u>\$8,255,696</u>	<u>\$6,700,105</u>	<u>\$5,640,031</u>	<u>\$4,280,303</u>	<u>\$3,642,595</u>	<u>\$3,601,097</u>	<u>\$3,891,623</u>	<u>\$3,616,329</u>	<u>\$2,930,990</u>	<u>\$2,388,435</u>
All Other Governmental Funds										
Nonspendable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted	16,545	13,035	9,384	878	1,318	23,158	-	-	-	-
Committed	8,984	2,600	4,466	-	-	-	-	-	-	-
Assigned	327,688	433,833	431,362	666,336	430,148	335,446	21,845	15,423	14,512	252,916
Unassigned	-	-	-	-	-	-	362,296	104,732	(18,437)	-
Total all other governmental funds	<u>\$ 353,217</u>	<u>\$ 449,468</u>	<u>\$ 445,212</u>	<u>\$ 667,214</u>	<u>\$ 431,466</u>	<u>\$ 358,604</u>	<u>\$ 384,141</u>	<u>\$ 120,155</u>	<u>\$ (3,925)</u>	<u>\$ 252,916</u>

TOWN OF FARMVILLE

TABLE 4

**CHANGES IN FUND BALANCES – GOVERNMENTAL FUNDS
LAST TEN FISCAL YEARS
(MODIFIED ACCRUAL BASIS OF ACCOUNTING)**

	Fiscal Year									
	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015
Revenues										
Taxes	\$ 9,339,589	\$ 9,130,007	\$ 8,606,501	\$ 7,148,138	\$ 6,841,558	\$ 7,334,043	\$ 7,006,395	\$ 6,622,384	\$ 6,210,800	\$ 6,039,310
Permits, privilege fees, and licenses	55,862	55,483	111,416	88,338	104,651	131,043	128,456	110,645	81,771	55,750
Fines and forfeitures	197,128	155,248	79,633	80,629	90,784	99,656	105,125	57,714	49,268	89,891
Revenue from use of money and property	913,549	516,548	121,643	88,375	150,650	132,413	342,525	208,508	358,102	163,133
Charges for services	757,982	749,071	894,858	859,257	962,070	1,042,549	891,114	928,943	907,550	791,560
Other	602,112	1,622,988	676,614	618,662	588,326	512,935	581,382	347,742	326,421	319,076
Recovered costs	862,261	750,630	734,884	509,297	861,847	714,490	844,173	572,485	495,363	482,375
Intergovernmental	3,532,597	3,761,768	2,655,841	3,312,999	4,863,301	3,096,349	2,803,758	3,231,631	3,142,967	3,639,198
Total revenues	<u>16,261,080</u>	<u>16,741,743</u>	<u>13,881,390</u>	<u>12,705,695</u>	<u>14,463,187</u>	<u>13,063,478</u>	<u>12,702,928</u>	<u>12,080,052</u>	<u>11,572,242</u>	<u>11,580,293</u>
Expenditures										
General government	2,693,897	2,011,210	1,915,428	1,487,855	1,706,222	1,824,893	1,649,556	1,446,809	1,238,189	1,226,827
Public safety	5,240,690	6,206,528	4,137,077	4,040,582	4,278,499	4,281,007	4,740,871	3,621,635	3,517,725	3,323,188
Public works	5,451,036	5,023,001	4,645,234	4,165,401	6,390,553	5,728,424	4,562,796	4,401,900	5,224,775	4,272,535
Parks, recreation, and cultural	1,150,070	566,957	762,384	633,613	745,950	1,066,504	1,381,310	814,647	756,146	1,479,487
Community development	973,520	626,619	607,762	533,814	309,124	204,082	120,107	552,862	168,603	167,328
Debt service:										
Principal	1,328,875	1,464,371	1,501,042	1,437,781	1,377,961	1,320,982	1,225,476	1,028,807	977,892	932,795
Interest	154,472	201,727	257,707	319,331	383,574	439,610	471,957	519,375	571,307	625,659
Total expenditures	<u>16,992,560</u>	<u>16,100,413</u>	<u>13,826,634</u>	<u>12,618,377</u>	<u>15,191,883</u>	<u>14,865,502</u>	<u>14,152,073</u>	<u>12,386,035</u>	<u>12,454,637</u>	<u>12,027,819</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(731,480)</u>	<u>641,330</u>	<u>54,756</u>	<u>87,318</u>	<u>(728,696)</u>	<u>(1,802,024)</u>	<u>(1,449,145)</u>	<u>(305,983)</u>	<u>(882,395)</u>	<u>(447,526)</u>

(Continued)

TOWN OF FARMVILLE

TABLE 4

**CHANGES IN FUND BALANCES – GOVERNMENTAL FUNDS
LAST TEN FISCAL YEARS
(MODIFIED ACCRUAL BASIS OF ACCOUNTING)**

	Fiscal Year									
	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015
Other Financing Sources (Uses)										
Proceeds from borrowing	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 586,297	\$ 645,850	\$ 41,000	\$ -	\$ -
Issuance of subscription liability	91,711	-	-	-	-	-	-	-	-	-
Issuance of financed purchase	2,099,109	173,000	-	-	-	-	-	-	-	-
Transfers in	-	250,000	1,180,153	900,000	1,009,943	1,540,496	1,783,385	1,259,029	1,274,481	2,325,022
Transfers out	-	-	(97,183)	(113,862)	(166,887)	(370,335)	(510,170)	(184,627)	(106,472)	(1,177,837)
Total other financing sources	2,190,820	423,000	1,082,970	786,138	843,056	1,756,458	1,919,065	1,115,402	1,168,009	1,147,185
Net change in fund balances	\$ 1,459,340	\$ 1,064,330	\$ 1,137,726	\$ 873,456	\$ 114,360	\$ (45,566)	\$ 469,920	\$ 809,419	\$ 285,614	\$ 699,659
Debt service as a percentage of noncapital expenditures	10.04%	11.35%	13.04%	14.52%	13.85%	13.61%	13.96%	13.26%	13.82%	13.97%

TOWN OF FARMVILLE

TABLE 5

**ASSESSED VALUE AND ACTUAL VALUE OF TAXABLE PROPERTY
LAST TEN FISCAL YEARS**

Fiscal Year	Real Estate	Personal Property	Public Service Corporation Real Estate	Public Service Corporation Personal Property	Total Assessed Value	Total Tax Rate Real Estate	Total Tax Rate Personal Property
2024	\$ 664,156,923	\$ 18,526,250	\$ 35,380,826	\$ 837,269	\$ 718,901,268	0.13	1.50
2023	662,030,769	18,812,032	38,303,243	574,484	719,720,528	0.13	1.50
2022	657,218,462	41,354,373	38,842,669	491,925	737,907,429	0.13	1.50
2021	592,297,500	15,948,133	37,052,240	407,971	645,705,844	0.12	1.50
2020	554,025,833	14,513,007	34,165,889	440,486	603,145,215	0.12	1.50
2019	541,808,640	12,814,121	30,633,396	420,512	585,676,669	0.12	1.50
2018	525,065,080	13,173,051	29,544,666	291,846	568,074,643	0.12	1.50
2017	514,708,670	13,899,200	28,973,750	290,918	557,872,538	0.12	1.50
2016	509,662,986	13,945,399	27,959,562	253,641	551,821,588	0.12	1.50
2015	505,184,482	14,770,476	27,676,804	231,225	547,862,987	0.12	1.50

Notes: Property is assessed at full market value. Properties are reassessed once every four years.

⁽¹⁾ Per \$100 of assessed value.

TOWN OF FARMVILLE

PRINCIPAL UTILITY CUSTOMERS

CURRENT YEAR AND TEN YEARS AGO

TABLE 6

Customer	Fiscal Year 2024			Fiscal Year 2015 ¹		
	Revenue	Rank	Percentage of Total Town Electrical Revenue	Revenue	Rank	Percentage of Total Town Electrical Revenue
Longwood University	\$ 493,173	1	11.48 %	N/A	N/A	N/A
Longwood Univ R/E Foundation	326,376	3	7.60	N/A	N/A	N/A
Piedmont Regional Jail	225,717	4	5.25	N/A	N/A	N/A
Centra Southside Hospital	183,017	5	4.26	N/A	N/A	N/A
Ica Farmville LLC	130,782	6	3.04	N/A	N/A	N/A
Holly Manor SNF Operations LLC	106,226	7	2.47	N/A	N/A	N/A
Hampden Sydney College	98,833	8	2.30	N/A	N/A	N/A
Cumberland County	90,733	9	2.11	N/A	N/A	N/A
Farmville Health & Rehab	89,864	10	2.09	N/A	N/A	N/A
UR-OZBP Farmville Lots LLC	73,803	11	1.72	N/A	N/A	N/A
Total revenue	<u>\$ 1,818,524</u>		<u>42.32 %</u>			

Source: Town's Public Utility Billing System (Edmunds)

¹ This information is not available due to database change at the Town.

TOWN OF FARMVILLE
PROPERTY TAX LEVIES AND COLLECTIONS
LAST TEN FISCAL YEARS

TABLE 7

Fiscal Year Ended June 30,	Taxes Levied for the Fiscal Year	Collected within the Fiscal Year of the Levy		Collections in Subsequent Years	Total Collections to Date	
		Amount	Percentage of Levy		Amount	Percentage of Levy
2024	\$ 863,404	\$ 851,497	98.62 %	\$ 795	\$ 852,292	98.71 %
2023	860,640	842,051	97.84	15,221	857,272	99.61
2022	854,384	843,454	98.72	9,313	852,767	99.81
2021	710,757	700,307	98.53	9,250	709,557	99.83
2020	664,806	654,895	98.51	8,558	663,453	99.80
2019	649,943	641,393	98.68	8,372	649,765	99.97
2018	622,973	619,682	99.47	3,209	622,891	99.99
2017	617,650	608,262	98.48	9,388	617,650	100.00
2016	611,596	602,544	98.52	6,911	609,455	99.65
2015	606,221	597,674	98.59	7,335	605,009	99.80

Source: Tax Records of the Town.
Tax Collection Percentage Report

TOWN OF FARMVILLE

TABLE 8

LEGAL DEBT MARGIN INFORMATION
LAST TEN FISCAL YEARS

	Fiscal Year									
	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015
Debt limit	\$ 71,890,127	\$ 71,972,053	\$ 71,232,884	\$ 64,570,584	\$ 60,314,522	\$ 58,567,667	\$ 56,807,464	\$ 55,787,254	\$ 55,182,159	\$ 54,786,299
Total net debt applicable to limit	<u>4,105,000</u>	<u>5,445,000</u>	<u>7,218,710</u>	<u>8,420,000</u>	<u>9,805,000</u>	<u>11,125,000</u>	<u>12,390,000</u>	<u>13,600,000</u>	<u>14,755,000</u>	<u>15,860,000</u>
Legal debt margin	<u>\$ 67,785,127</u>	<u>\$ 66,527,053</u>	<u>\$ 64,014,174</u>	<u>\$ 56,150,584</u>	<u>\$ 50,509,522</u>	<u>\$ 47,442,667</u>	<u>\$ 44,417,464</u>	<u>\$ 42,187,254</u>	<u>\$ 40,427,159</u>	<u>\$ 38,926,299</u>
Total net debt applicable to the limit as a percentage of debt limit	<u>5.71%</u>	<u>7.57%</u>	<u>10.13%</u>	<u>13.04%</u>	<u>16.26%</u>	<u>19.00%</u>	<u>21.81%</u>	<u>24.38%</u>	<u>26.74%</u>	<u>28.95%</u>

Legal Debt Margin Calculation for Fiscal Year 2024

Assessed value	<u>\$ 718,901,268</u>
Debt limit (10% of assessed value)	\$ 71,890,127
Less debt applicable to limit:	
General obligation bonds	<u>(4,105,000)</u>
Legal debt margin	<u>\$ 67,785,127</u>

TOWN OF FARMVILLE

TABLE 9

RATIOS OF OUTSTANDING DEBT BY TYPE
LAST TEN FISCAL YEARS

Fiscal Year	General Bonded Debt			Percentage of Actual Value of Taxable Property	Per Capita ⁽²⁾	Other Governmental Activities Debt	
	General Obligation Bonds	Business-Type General Obligation Bonds	Total General Bonded Debt			Bond Premium	Other Debt
2024	\$ 1,900,000	\$ 2,205,000	\$ 4,105,000	0.57 %	217	\$ 533,751	\$ 2,314,284
2023	3,050,000	2,395,000	5,445,000	0.76	372	711,667	302,339
2022	4,390,000	2,575,000	6,965,000	0.94	472	889,583	253,710
2021	5,670,000	2,750,000	8,420,000	1.30	758	1,067,499	474,753
2020	6,890,000	2,915,000	9,805,000	1.63	1,006	1,245,415	692,534
2019	8,050,000	3,075,000	11,125,000	1.90	1,160	1,423,331	910,495
2018	9,165,000	3,225,000	12,390,000	2.18	1,435	1,601,247	530,180
2017	10,230,000	3,370,000	13,600,000	2.44	1,539	1,779,163	44,806
2016	11,250,000	3,505,000	14,755,000	2.67	1,624	1,957,079	12,613
2015	12,225,000	3,635,000	15,860,000	2.89	1,760	2,134,995	15,505

Fiscal Year	Business-Type Activities			Per Capita ⁽¹⁾	Percentage of Personal Income ⁽¹⁾
	Other Debt	Bond Premium	Total Primary Government		
2024	\$ 3,301,891	\$ 304,021	\$ 10,558,947	336	*
2023	-	337,800	6,796,806	378	*
2022	-	371,579	8,479,872	394	1.84 %
2021	-	405,358	10,367,610	438	1.42
2020	-	439,137	12,182,086	467	1.53
2019	-	472,916	13,931,742	452	1.49
2018	-	506,695	15,028,122	474	1.54
2017	-	540,474	15,964,443	499	1.66
2016	-	574,253	17,298,945	501	1.68
2015	-	608,032	18,618,532	519	1.78

* Unavailable

⁽¹⁾ See Table 11 for population and per capita personal income information.⁽²⁾ Per Capita is calculated using the total General Debt less externally restricted cash divided by population.

TOWN OF FARMVILLE

DEMOGRAPHIC AND ECONOMIC STATISTICS

LAST TEN FISCAL YEARS

TABLE 10

Fiscal Year Ended ⁽¹⁾	Population ⁽²⁾	Total Personal Income ⁽³⁾	Per Capita Personal Income ⁽³⁾	Unemployment Rate ⁽⁴⁾
2024	7,476	(5)	(5)	5.3 %
2023	7,230	(5)	(5)	5.0
2022	7,473	\$ 697,704,000	\$ 21,455	4.9
2021	7,202	697,704,000	30,880	4.8
2020	7,188	697,704,000	30,461	6.4
2019	7,846	697,704,000	30,401	3.7
2018	7,872	697,704,000	30,732	3.8
2017	7,831	697,704,000	30,149	4.8
2016	8,140	697,704,000	29,857	5.3
2015	8,169	672,890,000	29,162	6.2

⁽¹⁾ Population is based on fiscal years ending June 30. Per Capita Income and unemployment figures are as of December 31.

⁽²⁾ Source: Weldon Cooper Center for Public Service, Demographics Research Group as of July 1, 2014.

⁽³⁾ Source: www.fedstats.gov. Town of Farmville is included in the statistics for Prince Edwards County.

⁽⁴⁾ Source: VEC, Local Area Unemployment Statistics, VirginiaLMI.com. Town of Farmville is included in the statistics for Prince Edwards County.

⁽⁵⁾ Information currently not available.

TOWN OF FARMVILLE, VIRGINIA

TABLE 11

**PRINCIPAL EMPLOYERS
CURRENT YEAR AND TEN YEARS AGO**

Employer	Fiscal Year 2024			Fiscal Year 2015 ¹		
	Employees	Rank	Percentage of Total Town Employment	Employees	Rank	Percentage of Total Town Employment
Longwood University	1366	1	19.30 %	N/A	N/A	N/A
Centra Health	733	2	10.35	N/A	N/A	N/A
Walmart	380	3	5.37	N/A	N/A	N/A
ICA	250	4	3.53	N/A	N/A	N/A
Holly Manor SNF Operations	222	5	3.14	N/A	N/A	N/A
Steps	212	6	2.99	N/A	N/A	N/A
Aramark	171	7	2.42	N/A	N/A	N/A
Prince Edward County	166	8	2.34	N/A	N/A	N/A
Town of Farmville	151	9	2.13	N/A	N/A	N/A
Food Lion	86	10	1.21	N/A	N/A	N/A
	<u>3,737</u>		<u>52.78 %</u>			

Source:

** Total Town Employment 2020 <https://datausa.io/profile/geo/farmville-va>

¹ This information is not available due to database change at the Town.

TOWN OF FARMVILLE

TABLE 12

**FULL-TIME EQUIVALENT TOWN GOVERNMENT EMPLOYEES BY FUNCTION/PROGRAM
LAST TEN FISCAL YEARS**

<u>Function/Program</u>	Fiscal Year									
	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015
General government										
Executive	3	3	2	2	2	3	4	4	2	2
Clerk	1	1	1	1	1	1	1	1	1	1
Finance	12	12	4	4	4	4	5	5	5	5
Planning (Comm Dev)	3	4	4	5	5	5	5	6	6	6
Recreation (Golf/rec)	-	-	5	5	3	4	4	4	4	4
Police										
Officers	29	27	27	27	27	27	27	27	27	27
Civilians	2	2	2	2	2	2	2	2	2	2
Dispatch	21	18	14	13	11	14	14	14	13	12
Fire	3	2	-	1	2	2	2	2	2	2
Public works	37	43	40	36	34	42	41	41	43	42
Parks and Recreation	2	2	2	1	1	2	2	2	2	2
Solid waste	3	3	3	3	3	3	3	3	3	3
Water	6	6	6	6	6	6	6	6	6	6
Wastewater	6	6	6	6	6	6	6	6	6	6
Transportation	4	4	4	4	4	4	4	4	4	4
Airport	1	1	1	1	1	1	1	1	1	1
Total	<u>133</u>	<u>134</u>	<u>121</u>	<u>117</u>	<u>112</u>	<u>126</u>	<u>127</u>	<u>128</u>	<u>127</u>	<u>125</u>

TOWN OF FARMVILLE, VIRGINIA

OPERATING INDICATORS BY FUNCTION/PROGRAM

LAST TEN FISCAL YEARS

TABLE 13

	Fiscal Year									
	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015
Function/Program										
General government:										
Fleet:										
Pieces of equipment maintained	311	314	308	306	305	310	312	311	313	309
Building permits issued	221	216	127	381	176	265	327	372	352	304
Building permits construction value	\$ 15,079,621	\$ 6,272,695	\$ 3,796,205	\$ 9,322,184	\$ 7,502,132	\$ 10,377,251	\$ 71,761,724	\$ 19,582,751	\$ 30,266,246	\$ 18,124,371
Public safety:										
Police:										
Physical arrests	438	366	257	205	257	364	481	508	394	465
Parking violations	1,321	1,108	951	899	561	1,001	633	777	323	221
Traffic violations	3,069	3,679	1,630	1,981	1,307	2,056	1,891	1,423	946	1,064
Fire:										
Emergency responses	1,245	1,237	731	1,155	884	1,082	615	426	398	388
Public works:										
Refuse collection:										
Brush	4.42	4.15	4.25	3.89	4.17	4.48	3.54	3.44	4.71	5.41
Refuse collected (tons per day)	13.33	13.10	13.58	13.65	13.17	13.90	13.37	14.34	13.45	13.21
Recyclables collected (tons per day)	1.35	1.83	1.01	1.02	0.92	1.08	1.06	1.07	0.99	0.96
Leaves	4.03	3.43	3.51	3.37	3.44	3.29	2.63	2.63	3.66	3.66
Other public works:										
Street resurfacing (miles)	11.24	7.02	10.36	5.24	3.56	2.98	2.28	8.21	6.66	4.68
Parks, recreation, and cultural:										
Parks and recreation:										
Park acreage owned by the Town-Developed	209.81	209.81	209.81	209.81	209.81	209.81	209.81	209.81	209.81	209.81
Water:										
Number of customer accounts	2,913	2,903	2,851	2,825	2,815	2,809	2,795	2,790	2,783	2,780
Volume pumped (million gallons per day average)	854,000	794,774	927,750	908,310	894,123	1,075,866	1,058,658	1,010,712	1,083,863	1,111,890
Sewer:										
Number of customer accounts	2,811	2,801	2,735	2,730	2,750	2,780	2,742	2,740	2,703	2,695
Waste/Water treated (million gallons per day average)	1	1	1	1	1	1	1	1	1	1

TOWN OF FARMVILLE

TABLE 14

CAPITAL ASSET AND INFRASTRUCTURE STATISTICS BY FUNCTION/PROGRAM
LAST TEN FISCAL YEARS

<u>Function/Program</u>	<u>Fiscal Year</u>									
	<u>2024</u>	<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
Public safety:										
Law enforcement vehicles	35	30	24	20	20	21	20	20	20	20
Fire stations	1	1	1	1	1	1	1	1	1	1
Public works: Robin										
Primary streets (lane miles)	30.36	30.36	30.36	30.36	30.36	30.76	30.76	32.76	32.76	33.71
Secondary streets (lane miles)	82.00	82.00	82.00	82.00	82.00	83.60	83.60	81.60	81.60	82.88
Streetlights	651	651	651	651	649	647	647	647	635	635
Parks, recreation, and cultural:										
Parks/athletic fields	7	7	7	7	7	7	7	7	7	7
Water and sewage:										
Water treatment plants	1	1	1	1	1	1	1	1	1	1
Water mains (miles)	66.88	66.88	66.55	66.55	66.55	66.55	66.55	66.55	66.55	63.08
Storm sewers (miles)	60.96	60.96	60.96	60.96	60.96	60.96	60.96	60.96	60.96	60.96
Sanitary sewers (miles)	64.50	64.50	64.50	64.50	64.50	64.50	64.50	64.50	64.50	64.50

Source: Information was obtained from prior year audit reports.

Note:

Parks/Rec list found on Town website

Acreage found on PE County website-taxes

COMPLIANCE SECTION

TOWN OF FARMVILLE, VIRGINIA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year Ended June 30, 2024

Federal Grantor/Pass – Through Grantor/ Program or Cluster Title	Assistance Listing Number	Federal Expenditures
Department of Homeland Security		
Pass Through Payments		
Virginia Department of Emergency Management		
Emergency Management Performance Grants	97.042	\$ 14,775
Homeland Security Grant Program	97.067	47,440
Total Department of Homeland Security		62,215
Department of Treasury		
Direct Payment		
COVID-19 – Coronavirus State and Local Fiscal Recovery Funds	21.027	1,837,631
Department of Transportation		
Direct Payment		
Airport Improvement Program	20.106	710,598
Pass Through Payments		
Virginia Department of Rail and Public Transportation		
Formula Grants for Rural Areas	20.509	547,616
Virginia Department of Motor Vehicles		
Alcohol Open Container Requirements	20.607	23,044
Highway Safety Cluster		
State and Community Highway Safety	20.600	24,502
Total Department of Transportation		1,305,760
Department of Justice		
Pass Through Payment		
Edward Byrne Memorial Justice Assistance Grant Program	16.738	4,951
Total Department of Justice		4,951
Department of Forestry		
Direct Payment		
Inflation Reduction Act Urban & Community Forestry Program	10.727	2,405
Total Department of Justice		2,405
Total Expenditures of Federal Awards		\$ 3,212,962

TOWN OF FARMVILLE, VIRGINIA

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
June 30, 2024

Basis of Presentation

The accompanying Schedule of Federal Expenditures includes the activity of all federally assisted programs for the Town of Farmville, Virginia and is presented on the modified accrual basis of accounting, as described in Note 1 to the Town's basic financial statements. All federal awards received directly from federal agencies, as well as federal awards passed through other government agencies, are included on this schedule.

De Minimis Indirect Cost Rate

The Town did not elect to utilize the 10% de minimis indirect cost rate.

Subrecipient Monitoring

The Town provided no amounts to subrecipients during fiscal year 2024.

Outstanding Loan Balances

At June 30, 2024, the Town had no outstanding loan balances requiring continuing disclosure.



**INDEPENDENT AUDITOR’S 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 Mayor and Members of Town Council
Town of Farmville, Virginia

We have audited, 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*, and the *Specifications for Audits of Authorities, Boards, and Commissions*, 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 unit, each major fund, and the aggregate remaining fund information of the Town of Farmville, Virginia (the “Town”), as of and for the year ended June 30, 2024, and the related notes to the financial statements, which collectively comprise the Town’s basic financial statements, and have issued our report thereon dated _____, 2024.

Report on Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Town’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 opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Town’s internal control. Accordingly, we do not express an opinion on the effectiveness of the Town’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 and therefore, material weaknesses or significant deficiencies may exist that have not been identified. **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 have not been identified.**

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Town’s financial statements are free of 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 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 Town’s internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

CERTIFIED PUBLIC ACCOUNTANTS

Lynchburg, Virginia
_____, 2024



INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE

To the Honorable Mayor and Members of Town Council
Town of Farmville, Virginia

Report on Compliance for Each Major Federal Program

Opinion on Compliance for Each Major Federal Program

We have audited the Town of Farmville, Virginia's (the "Town") 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 the Town's major federal programs for the year ended June 30, 2024. The Town's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, the Town 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, 2024.

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 Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the Town of Farmville, Virginia and to meet our other ethical responsibilities, in accordance with relevant ethical requirements related 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 documentation of the Town'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 the Town's federal programs.

Report on Compliance for Each Major Federal Program (Continued)

Auditor's 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 the Town'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 the Town'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 risk 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 the Town'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 the Town'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 the Town'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 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 Auditor's 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 have not been 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.

CERTIFIED PUBLIC ACCOUNTANTS

Lynchburg, Virginia
_____, 2024

TOWN OF FARMVILLE, VIRGINIA

SUMMARY OF COMPLIANCE MATTERS
June 30, 2024

As more fully described in the Independent Auditor’s 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*, we performed tests of the Town’s compliance with certain provisions of the laws, regulations, contracts, and grants shown below.

STATE COMPLIANCE MATTERS

Code of Virginia

Budget and Appropriation Laws

Cash and Investment Laws

Conflicts of Interest Act

Debt Provisions

Procurement Laws

Uniform Disposition of Unclaimed Property Act

Fire Program Aid

State Agency Requirements

Urban Highway Maintenance

FEDERAL COMPLIANCE MATTERS

Compliance Supplement for Single Audits of State and Local Governments

Provisions and conditions of agreements related to federal programs selected for testing.

TOWN OF FARMVILLE, VIRGINIA

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
June 30, 2024

A. SUMMARY OF AUDITOR’S RESULTS

1. The auditor’s report expresses an **unmodified opinion** on the financial statements.
2. **No significant deficiencies and no material weaknesses** relating to the audit of the financial statements were reported in the Independent Auditor’s 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*.
3. **No instances of noncompliance** material to the financial statements were disclosed.
4. **No significant deficiencies and no material weaknesses** relating to the audit of the major federal award programs was reported in the Independent Auditor’s Report on Compliance for Each Major Program and on Internal Control over Compliance Required by the Uniform Guidance.
5. The auditor’s report on compliance for the major federal award programs expresses an **unmodified opinion**.
6. The audit disclosed **no audit findings relating to the major program**.
7. The major program of the Town is:

Name of Program	Assistance Listing #
COVID-19 – Coronavirus State and Local Fiscal Recovery Funds	21.027

8. The **threshold for** distinguishing Type A and B programs was **\$750,000**.
9. The Town of Farmville was **not** determined to be a **low-risk auditee**.

B. FINDINGS – FINANCIAL STATEMENT AUDIT

None.

C. FINDINGS – COMMONWEALTH OF VIRGINIA

None.

D. FINDINGS AND QUESTIONED COSTS – MAJOR FEDERAL AWARD PROGRAMS AUDIT

None.

TOWN OF FARMVILLE, VIRGINIA
ACCOUNTING AND OTHER MATTERS AND
REQUIRED COMMUNICATION WITH THOSE
CHARGED WITH GOVERNANCE

June 30, 2024

CONTENTS

	Page
COMMENTS AND SUGGESTIONS	1
ACCOUNTING AND OTHER MATTERS	2
REQUIRED COMMUNICATIONS WITH THOSE CHARGED WITH GOVERNANCE	6



COMMENTS AND SUGGESTIONS

To the Honorable Members of the Town Council
Town of Farmville, Virginia
Farmville, Virginia

During the audit of the financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of the Town of Farmville, Virginia, (the “Town”) as of and for the year ended June 30, 2024, we did not detect any matters that warranted issuance of an internal control or management letter. However, in our communications to those charged with governance, we commonly include information on accounting and other matters that we believe is important enough to merit consideration by management and those charged with governance. In this document, we would like to make you aware of certain confirmed and potential changes on the horizon that may affect your financial reporting and audit in future years. Should you have any questions on these matters, please contact our firm.

CERTIFIED PUBLIC ACCOUNTANTS

Lynchburg, Virginia
_____, 2024

TOWN OF FARMVILLE, VIRGINIA

ACCOUNTING AND OTHER MATTERS

June 30, 2024

NEW GASB PRONOUNCEMENTS

In this section, we would like to make you aware of certain confirmed and potential changes that are on the horizon that may affect your financial reporting and audit.

The GASB issued **Statement No. 101, *Compensated Absences*** in June 2022. The objective of this Statement is to better meet the information needs of financial statement users by updating the recognition and measurement guidance for compensated absences. That objective is achieved by aligning the recognition and measurement guidance under a unified model and by amending certain previously required disclosures. This Statement requires that liabilities for compensated absences be recognized for (1) leave that has not been used and (2) leave that has been used but not yet paid in cash or settled through noncash means. A liability should be recognized for leave that has not been used if (a) the leave is attributable to services already rendered, (b) the leave accumulates, and (c) the leave is more likely than not to be used for time off or otherwise paid in cash or settled through noncash means. Leave is attributable to services already rendered when an employee has performed the services required to earn the leave. Leave that accumulates is carried forward from the reporting period in which it is earned to a future reporting period during which it may be used for time off or otherwise paid or settled. In estimating the leave that is more likely than not to be used or otherwise paid or settled, a government should consider relevant factors such as employment policies related to compensated absences and historical information about the use or payment of compensated absences. However, leave that is more likely than not to be settled through conversion to defined benefit postemployment benefits should not be included in a liability for compensated absences.

This Statement requires that a liability for certain types of compensated absences—including parental leave, military leave, and jury duty leave—not be recognized until the leave commences. This Statement also requires that a liability for specific types of compensated absences not be recognized until the leave is used.

This Statement also establishes guidance for measuring a liability for leave that has not been used, generally using an employee's pay rate as of the date of the financial statements. A liability for leave that has been used but not yet paid or settled should be measured at the amount of the cash payment or noncash settlement to be made. Certain salary-related payments that are directly and incrementally associated with payments for leave also should be included in the measurement of the liabilities.

With respect to financial statements prepared using the current financial resources measurement focus, this Statement requires that expenditures be recognized for the amount that normally would be liquidated with expendable available financial resources.

The requirements of this Statement are effective for fiscal years beginning after December 15, 2023, and all reporting periods thereafter. Earlier application is encouraged.

The GASB issued **Statement No. 102, *Certain Risk Disclosures*** in December 2023. State and local governments face a variety of risks that could negatively affect the level of service they provide or their ability to meet obligations as they come due. Although governments are required to disclose information about their exposure to some of those risks, essential information about other risks that are prevalent among state and local governments is not routinely disclosed because it is not explicitly required. The objective of this Statement is to provide users of government financial statements with essential information about risks related to a government's vulnerabilities due to certain concentrations or constraints.

(Continued)

TOWN OF FARMVILLE, VIRGINIA

ACCOUNTING AND OTHER MATTERS

June 30, 2024

This Statement defines a concentration as a lack of diversity related to an aspect of a significant inflow of resources or outflow of resources. A constraint is a limitation imposed on a government by an external party or by formal action of the government's highest level of decision-making authority. Concentrations and constraints may limit a government's ability to acquire resources or control spending.

This Statement requires a government to assess whether a concentration or constraint makes the primary government reporting unit or other reporting units that report a liability for revenue debt vulnerable to the risk of a substantial impact. Additionally, this Statement requires a government to assess whether an event or events associated with a concentration or constraint that could cause the substantial impact to have occurred, have begun to occur, or are more likely than not to begin to occur within 12 months of the date the financial statements are issued.

If a government determines that those criteria for disclosure have been met for a concentration or constraint, it should disclose information in notes to financial statements in sufficient detail to enable users of financial statements to understand the nature of the circumstances disclosed and the government's vulnerability to the risk of a substantial impact. The disclosure should include descriptions of the following:

- The concentration or constraint.
- Each event associated with the concentration or constraint that could cause a substantial impact if the event had occurred or had begun to occur prior to the issuance of the financial statements.
- Actions taken by the government prior to the issuance of the financial statements to mitigate the risk.

The requirements of this Statement are effective for fiscal years beginning after June 15, 2024, and all reporting periods thereafter. Earlier application is encouraged.

The GASB issued **Statement No. 103, Financial Reporting Model Improvements** in April 2024. The objective of this Statement is to improve key components of the financial reporting model to enhance its effectiveness in providing information that is essential for decision making and assessing a government's accountability. This Statement also addresses certain application issues.

Management's Discussion and Analysis: This Statement continues the requirement that the basic financial statements be preceded by management's discussion and analysis (MD&A), which is presented as required supplementary information (RSI). MD&A provides an objective and easily readable analysis of the government's financial activities based on currently known facts, decisions, or conditions and presents comparisons between the current year and the prior year. This Statement requires that the information presented in MD&A be limited to the related topics discussed in five sections: (1) Overview of the Financial Statements, (2) Financial Summary, (3) Detailed Analyses, (4) Significant Capital Asset and Long-Term Financing Activity, and (5) Currently Known Facts, Decisions, or Conditions. Furthermore, this Statement stresses that the detailed analyses should explain why balances and results of operations changed rather than simply presenting the amounts or percentages by which they changed. This Statement emphasizes that the analysis provided in MD&A should avoid unnecessary duplication by not repeating explanations that may be relevant to multiple sections and that "boilerplate" discussions should be avoided by presenting only the most relevant information, focused on the primary government. In addition, this Statement continues the requirement that information included in MD&A distinguish between that of the primary government and its discretely presented component units.

(Continued)

TOWN OF FARMVILLE, VIRGINIA

ACCOUNTING AND OTHER MATTERS

June 30, 2024

Unusual or Infrequent Items: This Statement describes unusual or infrequent items as transactions and other events that are either unusual in nature or infrequent in occurrence. Furthermore, governments are required to display the inflows and outflows related to each unusual or infrequent item separately as the last presented flow(s) of resources prior to the net change in resource flows in the government-wide, governmental fund, and proprietary fund statements of resource flows.

Presentation of the Proprietary Fund Statement of Revenues, Expenses, and Changes in Fund Net Position: This Statement requires that the proprietary fund statement of revenues, expenses, and changes in fund net position continue to distinguish between operating and nonoperating revenues and expenses. Operating revenues and expenses are defined as revenues and expenses other than nonoperating revenues and expenses. Nonoperating revenues and expenses are defined as (1) subsidies received and provided, (2) contributions to permanent and term endowments, (3) revenues and expenses related to financing, (4) resources from the disposal of capital assets and inventory, and (5) investment income and expenses.

In addition to the subtotals currently required in a proprietary fund statement of revenues, expenses, and changes in fund net position, this Statement requires that a subtotal for operating income (loss) and noncapital subsidies be presented before reporting other nonoperating revenues and expenses. Subsidies are defined as (1) resources received from another party or fund (a) for which the proprietary fund does not provide goods and services to the other party or fund and (b) that directly or indirectly keep the proprietary fund's current or future fees and charges lower than they would be otherwise, (2) resources provided to another party or fund (a) for which the other party or fund does not provide goods and services to the proprietary fund and (b) that are recoverable through the proprietary fund's current or future pricing policies, and (3) all other transfers.

Major Component Unit Information: This Statement requires governments to present each major component unit separately in the reporting entity's statement of net position and statement of activities if it does not reduce the readability of the statements. If the readability of those statements would be reduced, combining statements of major component units should be presented after the fund financial statements.

Budgetary Comparison Information: This Statement requires governments to present budgetary comparison information using a single method of communication—RSI. Governments also are required to present (1) variances between original and final budget amounts and (2) variances between final budget and actual amounts. An explanation of significant variances is required to be presented in notes to RSI.

The requirements of this Statement are effective for fiscal years beginning after June 15, 2025, and all reporting periods thereafter. Earlier application is encouraged.

TOWN OF FARMVILLE, VIRGINIA

ACCOUNTING AND OTHER MATTERS

June 30, 2024

CURRENT GASB PROJECTS

GASB currently has a variety of projects in process. Some of these projects discussed below.

Classification of Nonfinancial Assets. The objective of this project would be to reconsider the existing classification of nonfinancial assets and other related sub-classifications (for example, capital assets or intangible assets) to ensure that (1) assets are classified in a way that provides the most relevant financial information and (2) the definitions of the classifications are understandable and appropriate to meeting financial reporting objectives. The project also will consider how any classification changes would affect financial statement presentation and disclosure of nonfinancial assets. The project will not, however, reexamine recognition or measurement of nonfinancial assets. This project is currently in exposure draft re-deliberations period.

Going Concern Uncertainties and Severe Financial Stress. The objective of this project is to address issues related to disclosures regarding going concern uncertainties and severe financial stress. The project will consider (1) improvements to existing guidance for going concern considerations to address diversity in practice and clarify the circumstances under which disclosure is appropriate, (2) developing a definition of severe financial stress and criteria for identifying when governments should disclose their exposure to severe financial stress, and (3) what information about a government's exposure to severe financial stress is necessary to disclose. This project is currently in the initial deliberations period.

Implementation Guidance Update – 2025. The objective of this project is to update implementation guidance for additional issues that come to the attention of the staff. This project will result in the issuance of an Implementation Guide when sufficient need exists for new or improved guidance and the Board does not object to its issuance. All updates are incorporated into the Codification of Governmental Accounting and Financial Reporting Standards and the Comprehensive Implementation Guide, as appropriate. This project is currently in the initial proposals period.

Infrastructure Assets. The objective of this project is to address issues related to accounting and financial reporting for infrastructure assets. The project would evaluate standards-setting options related to reporting infrastructure assets to make information (1) more comparable across governments and more consistent over time, (2) more useful for making decisions and assessing government accountability, (3) more relevant to assessments of a government's economic condition, and (4) better reflect the capacity of those assets to provide service and how that capacity may change over time. This project is currently in the initial deliberations period.

Revenue and Expense Recognition. The objective of this project is to develop a comprehensive application model for the classification, recognition, and measurement of revenues and expenses. The purpose for developing a comprehensive model is (1) to improve the information regarding revenues and expenses that users need to make decisions and assess accountability, (2) to provide guidance regarding exchange and exchange-like transactions that have not been specifically addressed, (3) to evaluate revenue and expense recognition in the context of the conceptual framework, and (4) to address application issues identified in practice, based upon the results of the pre-agenda research on revenue for exchange and exchange-like transactions. This project is currently in the preliminary views re-deliberations period.

Subsequent Events. The objective of this project is to improve the accounting and financial reporting for subsequent events. The project will reexamine existing requirements related to subsequent events in Statement No. 56, Codification of Accounting and Financial Reporting Guidance Contained in the AICPA Statements on Auditing Standards, to address issues related to (1) confusion about and challenges associated with applying the existing standards, (2) inconsistency in practice in the information provided about subsequent events, and (3) the usefulness of the information provided about subsequent events. This project is currently in the initial deliberations period toward an Exposure Draft.



REQUIRED COMMUNICATION WITH THOSE CHARGED WITH GOVERNANCE

Honorable Members of the Town Council
Town of Farmville, Virginia
Farmville, Virginia

We have audited the financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of the Town of Farmville, Virginia (the “Town”) for the year ended June 30, 2024. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated September 6, 2024. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Matters

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the Town are described in Note 1 to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during 2024. We noted no transactions entered into by the Town during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management’s knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimates affecting the financial statements were:

- The useful lives of capital assets are based on management’s knowledge and judgment, which is based on history.
- The other postemployment benefits liability is based on an actuarial study provided by the Town’s external actuarial firm.
- The landfill liability for closure, postclosure, and corrective action care is based on management’s knowledge, judgment, and estimates provided by the external engineering firm.
- The allowance for doubtful accounts is based on historical records and on analysis of the collectability of accounts.
- The net pension asset for state administered plans are based on an actuarial studies performed by actuaries engaged by the Virginia Retirement System.

Significant Audit Matters (Continued)

Qualitative Aspects of Accounting Practices (Continued)

- Discount rates used to determine subscription-based information technology arrangement liabilities and related assets are based on management's consideration of financing a comparable asset over a similar term.

We evaluated the key factors and assumptions used to develop these estimates in determining that the estimates are reasonable in relation to the financial statements taken as a whole.

Certain financial statement disclosures are particularly sensitive because of their significance to financial statement users. The most sensitive disclosures affecting the financial statements were:

- Note 8, which provides details on the Town's debt and other long-term obligations.
- Note 9, which provides details on the Town's landfill closure and postclosure costs.
- Notes 13, which provide details on the Town's net other postemployment benefits liabilities.
- Note 14, which provides details on the Town's defined benefit pension plan.
- Note 19, which details the Town's various commitments and contingencies.

The financial statement disclosures are neutral, consistent, and clear.

Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are trivial, and communicate them to the appropriate level of management. We did not detect any misstatements as a result of audit procedures that were corrected by management.

Management has determined that the effects of the following unrecorded misstatement is immaterial to the financial statements taken as a whole. All amounts are rounded to the nearest thousand.

- An understatement of right-to-use assets and related lease liabilities in Governmental Activities by approximately \$46,000 under the provisions of GASB 87.

Disagreements with Management

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

Management Representations

We have requested certain representations from management that are included in the management representation letter dated _____, 2024, a copy of which is attached.

Significant Audit Matters (Continued)*Management Consultations with Other Independent Accountants*

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a “second opinion” on certain situations. If a consultation involves application of an accounting principle to the Town’s financial statements or a determination of the type of auditor’s opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Audit Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the Town’s auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

Other Matters

We applied certain limited procedures to the management’s discussion and analysis and the required pension and OPEB schedules as listed in the table of contents, which are required supplementary information (RSI) that supplements the basic financial statements. Our procedures consisted of inquiries of management regarding 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 did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

We were engaged to report on the other supplementary information, which accompanies the financial statements but is not RSI. With respect to this supplementary information, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

We were not engaged to report on the introductory and statistical sections, which accompanies the financial statements but is not RSI. Such information has not been subjected to the auditing procedures applied in the audit of the basic financial statements, and accordingly, we do not express an opinion or provide any assurance on it.

Restriction on Use

This information is intended solely for the information and use of the Town Council and management of the Town of Farmville, Virginia and is not intended to be, and should not be, used by anyone other than these specified parties.

CERTIFIED PUBLIC ACCOUNTANTS

Lynchburg, Virginia
_____, 2024

TOWN OF FARMVILLE, VIRGINIA

FINANCIAL ANALYSIS

June 30, 2024

CONTENTS

	Page
INDEPENDENT AUDITOR’S REPORT ON FINANCIAL ANALYSIS	1
FINANCIAL ANALYSIS	
• Level of Unrestricted Net Position	2
• Level of Budgetary Fund Balance	3
• Assets to Liabilities	4
• Current Ratio	5
• Quick Ratio.....	6
• Change in Net Position	7
• BTA Self-Sufficiency by Fund.....	8
• Debt Service Load	9



**INDEPENDENT AUDITOR'S REPORT
ON FINANCIAL ANALYSIS**

Members of Council
Town of Farmville, Virginia
Farmville, Virginia

We have audited, 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, the basic financial statements of the Town of Farmville, Virginia (the "Town") for the years ended June 30, 2020 through June 30, 2024. This audit was conducted for the purpose of forming opinions on those basic financial statements taken as a whole. In our report, we expressed an unmodified opinion on those financial statements. The financial analysis set forth in this report is presented for purposes of additional analysis and is not a required part of the basic financial statements. However, this financial analysis was derived from, and should be read in conjunction with, the basic financial statements and our report thereon for the year in which we served as the Town's auditors. Any information which is of a non-accounting nature has not been subjected to the auditing procedures applied in the audit of the basic financial statements, and we express no opinion on it.

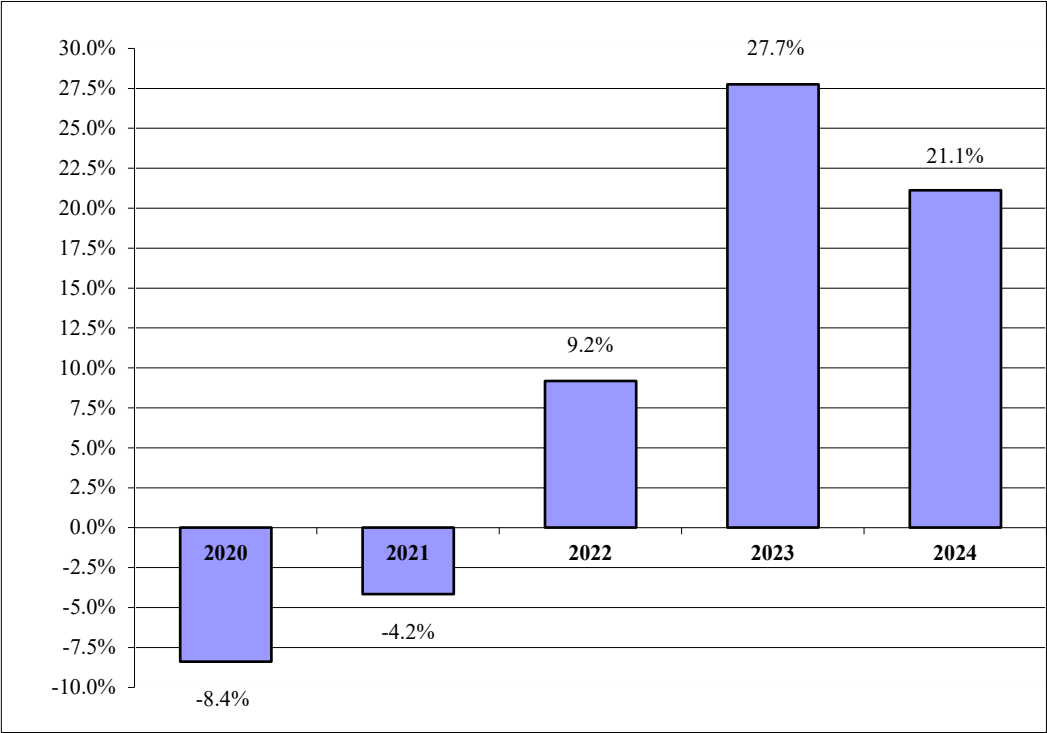
CERTIFIED PUBLIC ACCOUNTANTS

Lynchburg, Virginia
_____, 2024

Level of Unrestricted Net Position

How do our total rainy day funds look?

Unrestricted Governmental Activities
Net Position as a Percentage of Annual Revenues



The level of total governmental unrestricted net position is an indication of the amount of unexpended and available resources the Town has in all funds combined at a point in time to fund emergencies, shortfalls, or other unexpected needs.

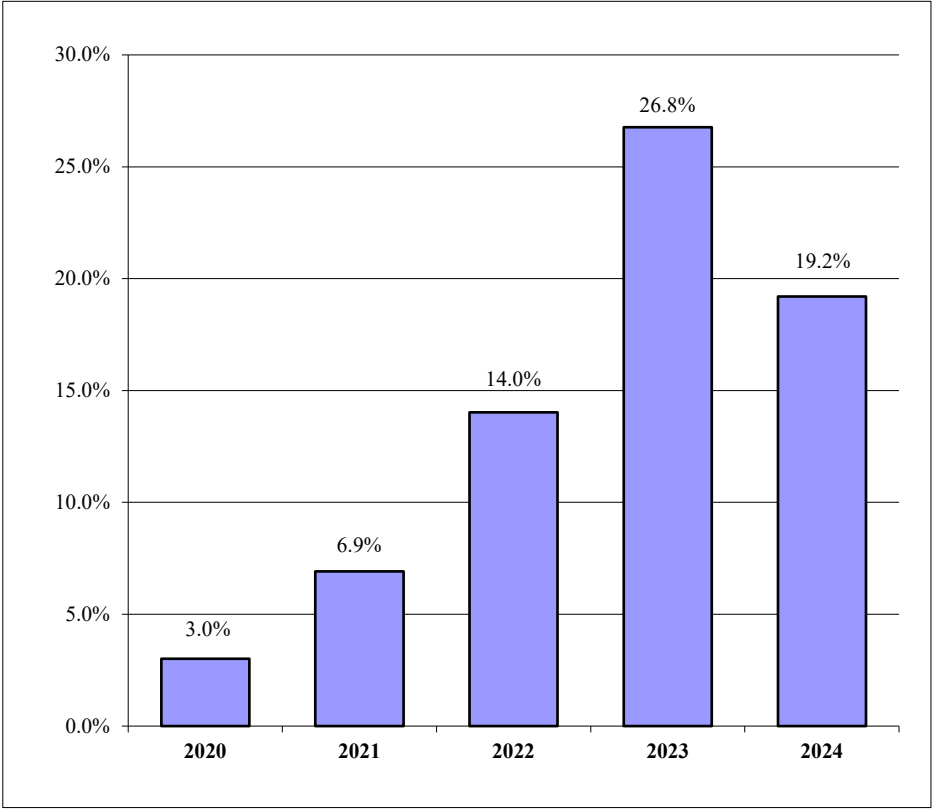
For the year ended June 30, 2024, the Town’s total unrestricted net position approximated \$3,438,000.

Starting with 2020, the significant drop in unrestricted governmental net position is due to items that were deemed restricted being separately reported in fiscal year 2020, whereas these were not considered in prior years. The increase in unrestricted governmental net position is due to several reasons that include an increase in general revenue from sales and use, meals, and lodging taxes. Also, the Town had a substantial increase in investment income. Finally, funds that were previously restricted were released to the unrestricted category because the conditions or restrictions tied to these funds were met and the money was spent as intended.

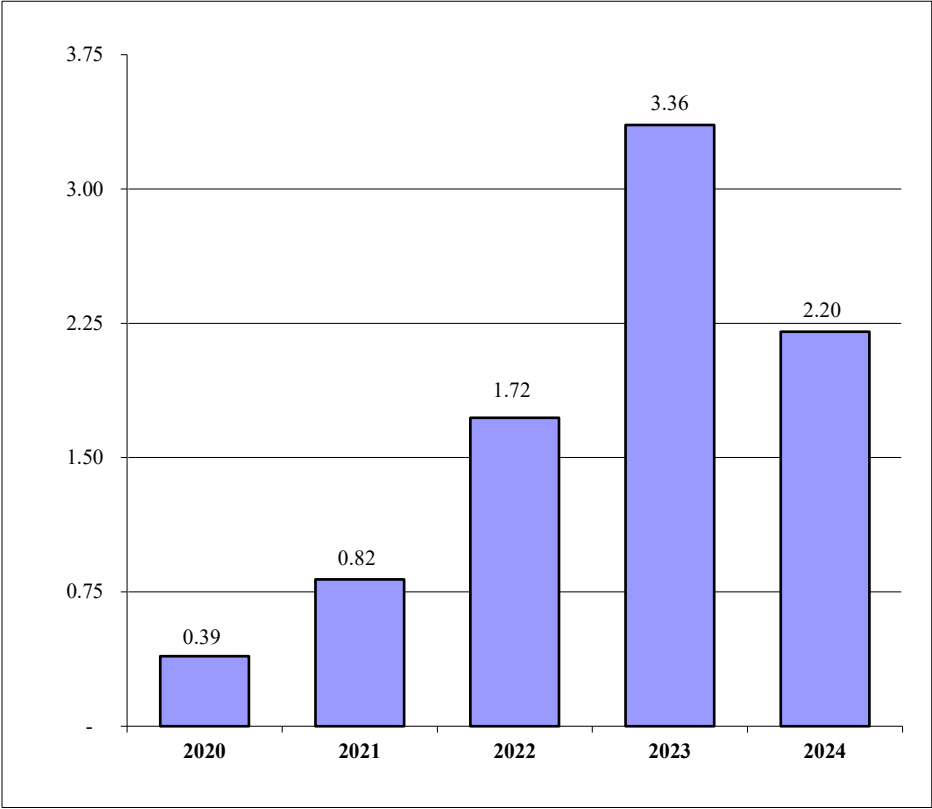
Level of Budgetary Fund Balance

How does our budgetary carryover position look?

General Fund Unassigned Fund Balance as a Percentage of Annual Revenues



Months in General Fund – Unassigned Fund Balance

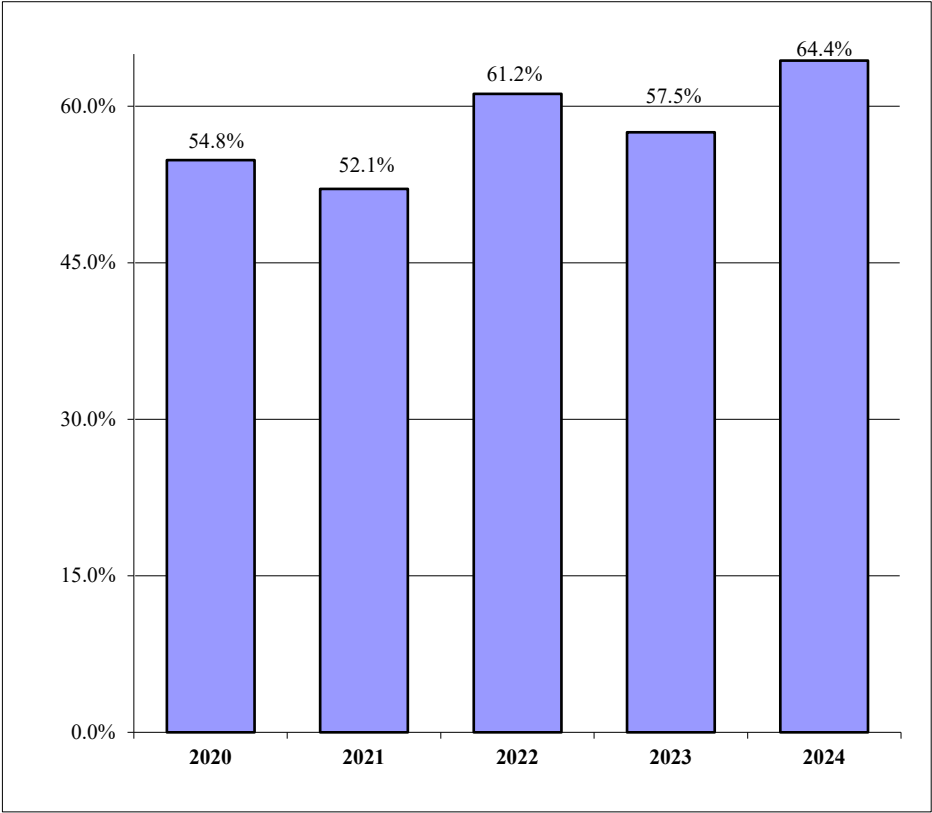


The level of budgetary unassigned fund balance is an indication of the amount of unexpended, unencumbered, and available resources the Town has at a point in time to carryover into the next fiscal year to fund budgetary emergencies, shortfalls, or other unexpected needs. In this analysis, only the General Fund is considered.

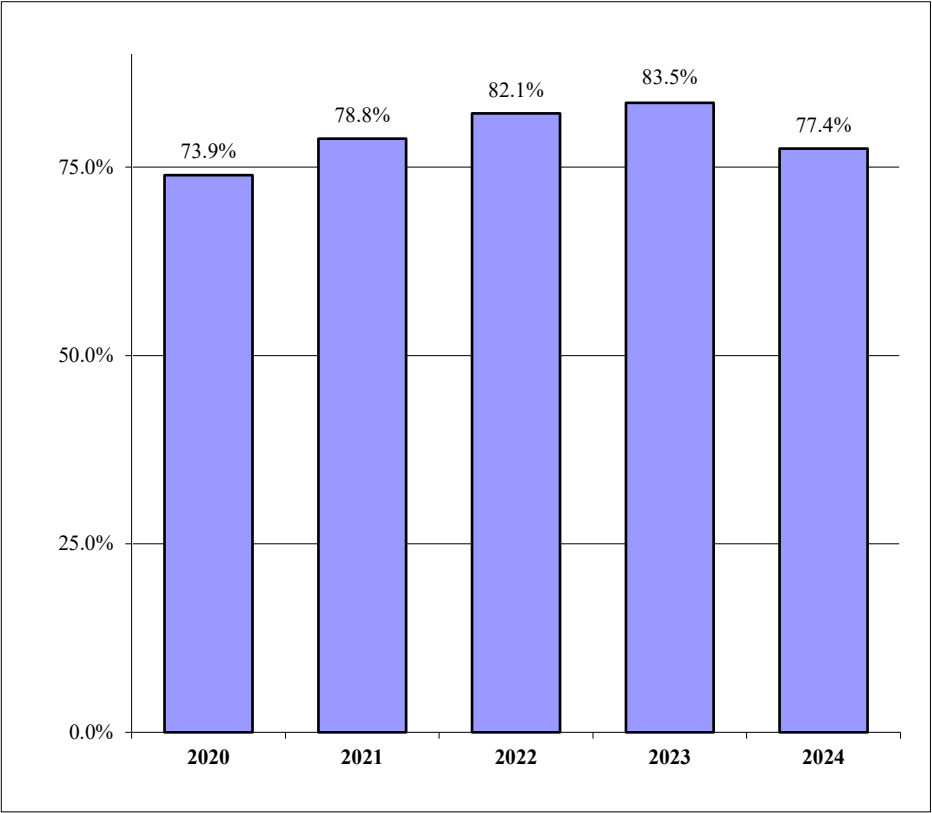
Decrease in Unassigned Fund Balance and Months in General Unassigned Fund Balance for the year ended June 30, 2020 was due to starting the allocation of restricted funds being separately reported. The increases in fiscal year 2021 through 2023 were related to continued positive change in fund balance with growth in sales and use, meals, and lodging taxes being the biggest factors in fiscal year 2023. The decrease in 2024 was due to the issuance of debt, which is shown as restricted.

Assets to Liabilities
Who really owns the Town?

**Percentage of Equity in
Governmental Activities' Assets**



**Percentage of Equity in
Business-Type Activities' Assets**

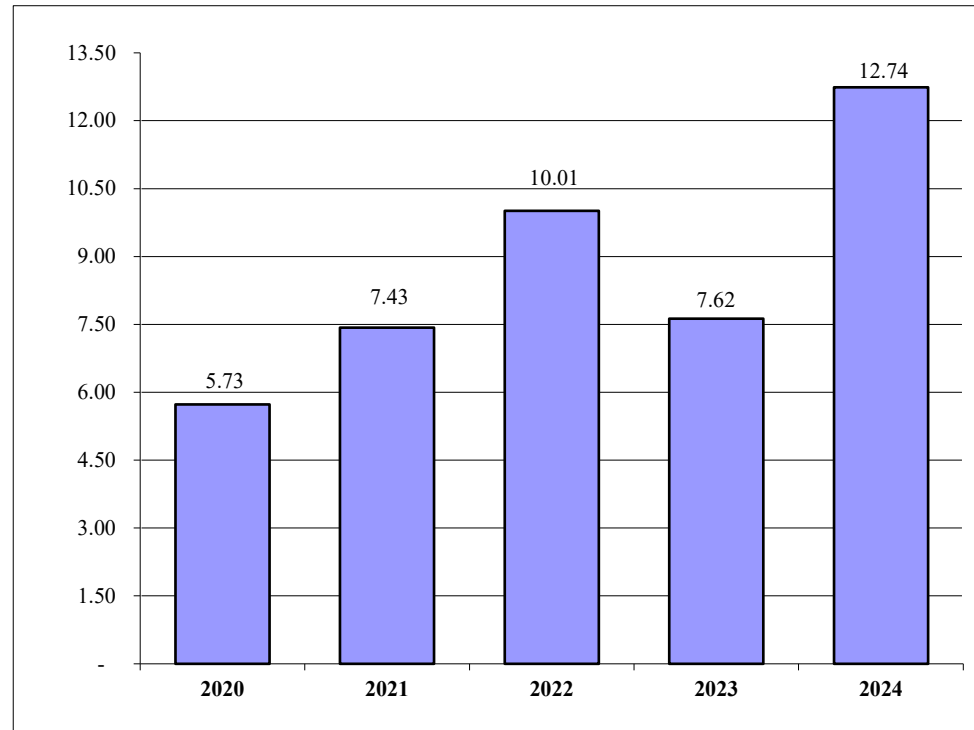


The assets to liabilities ratio measures the extent to which the Town had funded its assets with debt and other liabilities. The higher the percentage, the more equity the Town has in its assets.

Current Ratio

Will our employees and vendors be pleased with our ability to pay them on time?

Business-Type Activities' Current Assets Compared to Current Liabilities



The current ratio is one measure of the Town's ability to pay its short-term obligations. The current ratio compares total current assets and liabilities. A current ratio of 2.00 to 1.00 indicates good current liquidity and an ability to meet short-term obligations.

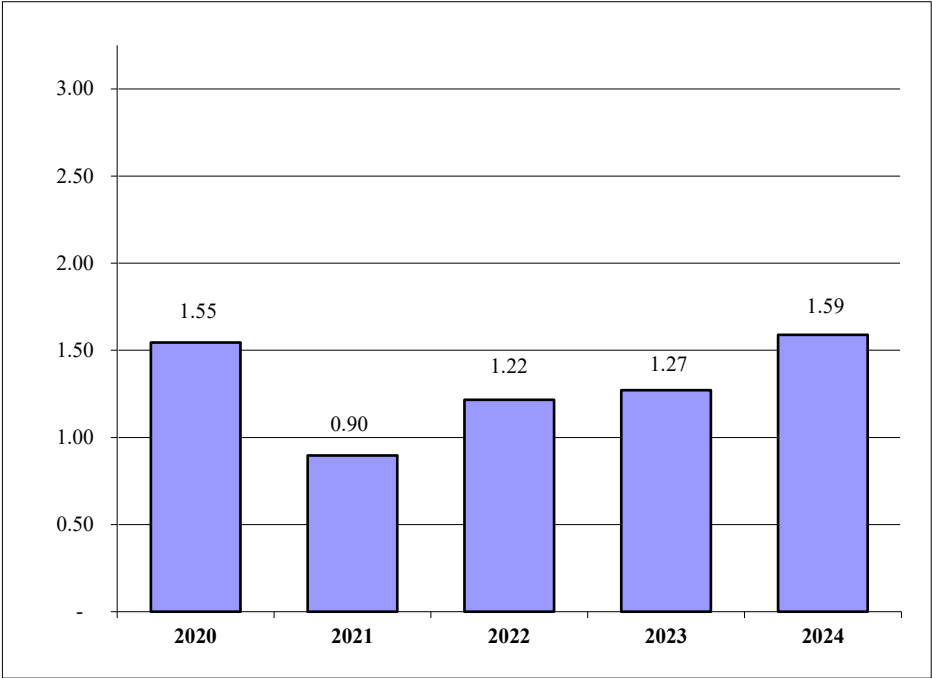
At June 30, 2024, the Town had a ratio of current assets to current liabilities of 12.74 to 1.00 for its business-type activities.

The increase in the current ratio at June 30, 2024 is attributable to increase in cash at June 30, 2024 compared to prior year from debt issuance.

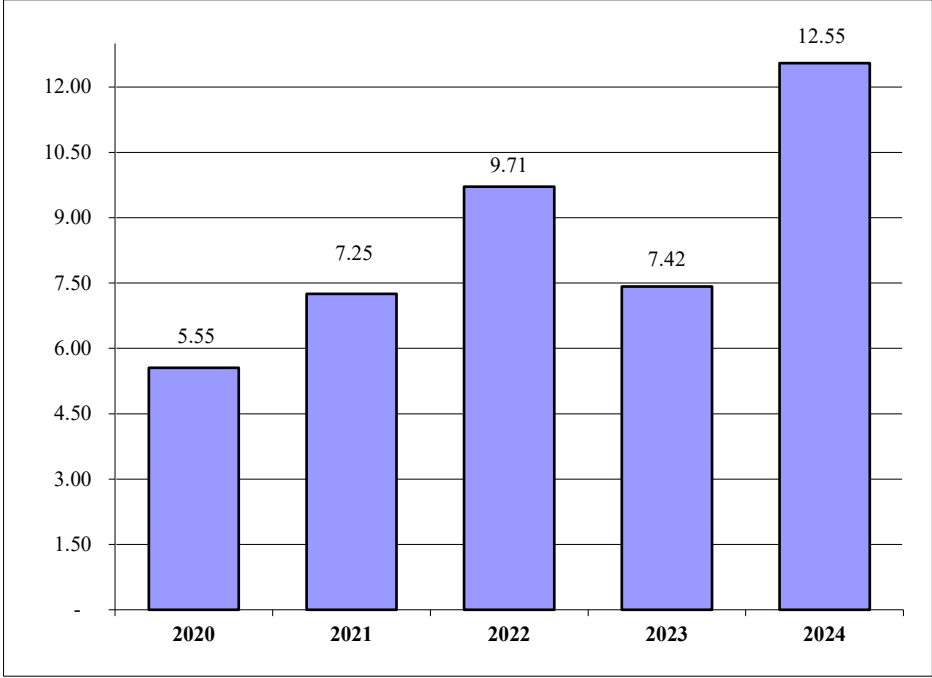
Quick Ratio

How do our quickly convertible assets compare to our current obligations?

Governmental Activities’ Cash and Cash
Equivalents Compared to Current Liabilities



Business-Type Activities’ Cash and Cash
Equivalents Compared to Current Liabilities



The quick ratio is another, more conservative measure of the Town’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 1.00 to 1.00 indicates good current liquidity and an ability to meet the short-term obligations.

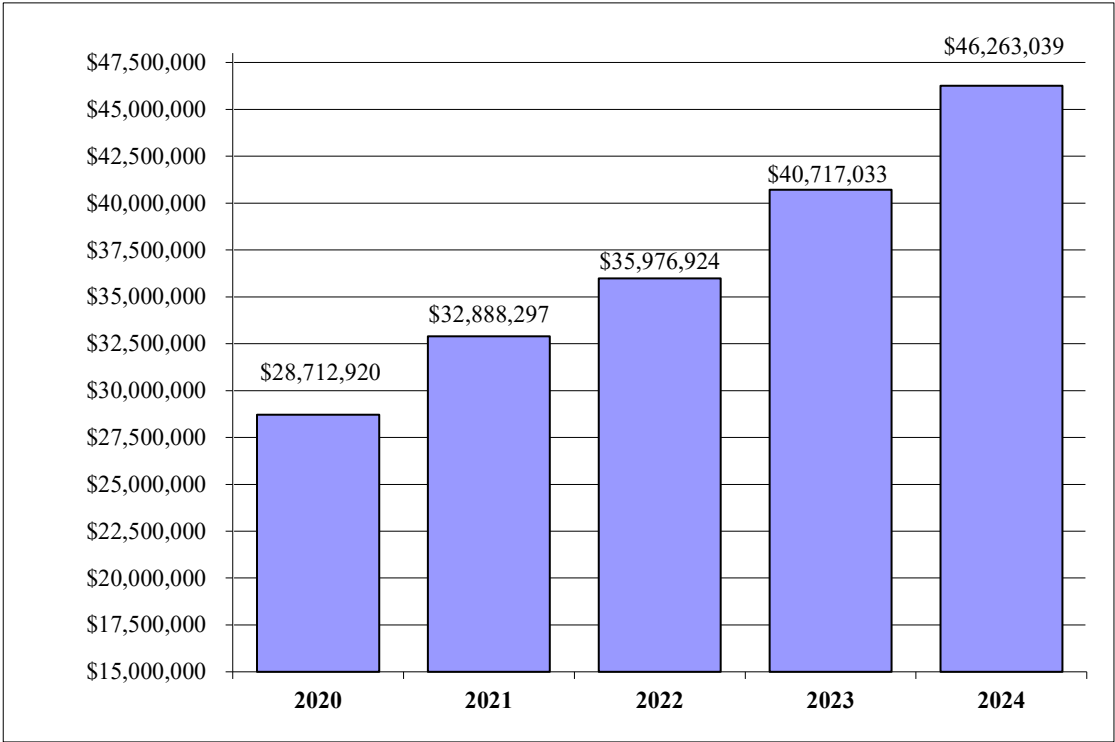
Governmental Activities quick ratio increase in 2024 compared to 2023.

For fiscal year 2024, business-type activities quick ratio increased due to an increase in cash in the water, sewer and transportation funds.

Change in Net Position

Did our overall financial condition improve, decline, or remain steady from the past year?

Net Position at Year End



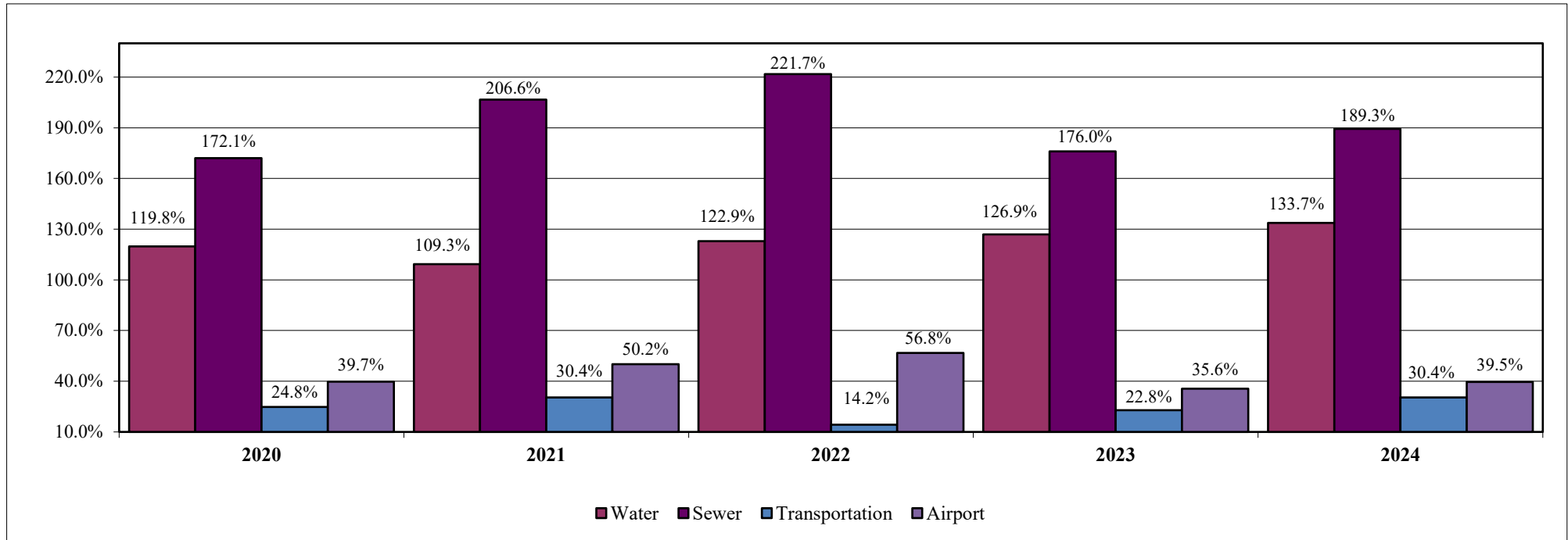
Net position includes all assets of the Town. It is measured as the difference between total assets, including capital assets, deferred inflows, total liabilities, including long-term debt and deferred outflows. Net position increases as a result of earning more revenue than expenses incurred in the fiscal year.

There has been a steady trend upwards for the net position. The increase in net position in 2020 and 2022 was provided by the enterprise funds, specifically the airport fund and grants received for airport renovations. The increase in fiscal year 2023 and 2024 was due to increase in both governmental activities and business-type activities.

BTA Self-Sufficiency by Fund

Did current year business-type activities pay for themselves?

Percentage of BTA Expenses Covered by BTA Revenues by Fund



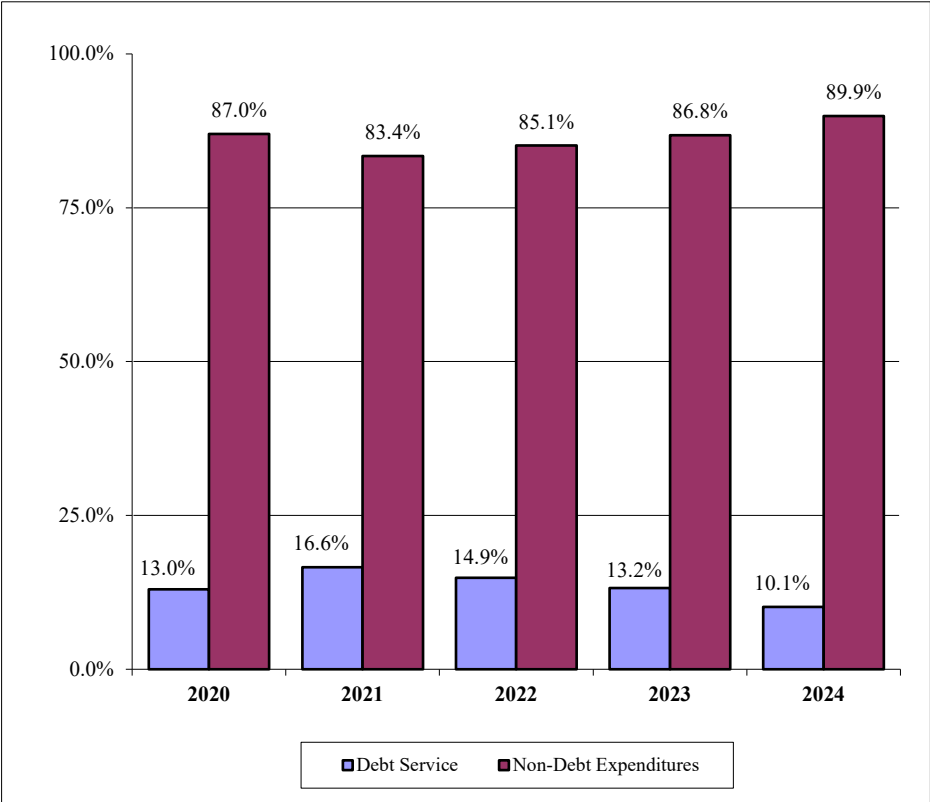
The self-sufficiency ratio tells us how well our business-type activities (such as utilities) are performing financially. It shows whether they are making enough money from their current operations to cover their expenses for the year. Importantly, we don't include federal or state grants that are meant for special projects like renovations, because we're focused on regular day-to-day revenues.

If this ratio is high, it means these activities are running sustainably without needing extra help from reserves or subsidies. If the ratio is low, it indicates that they might be struggling to cover their costs.

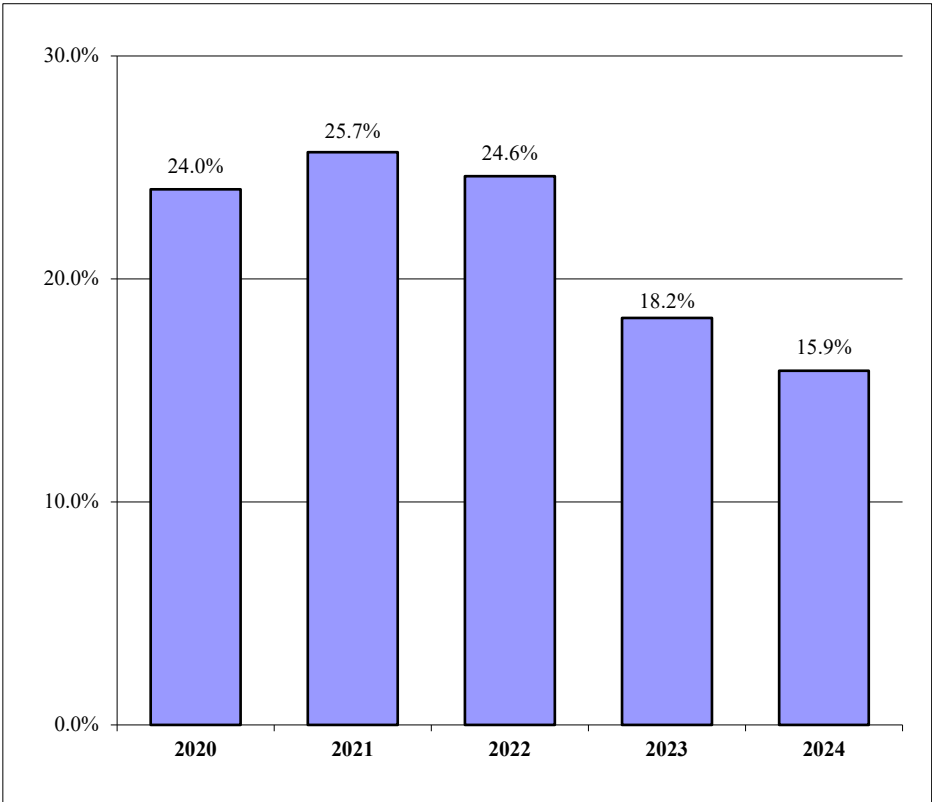
Debt Service Load

How much of our annual budget is loaded with disbursements to pay off long-term debt?

Percentage of Debt Service and Non-Debt Expenditures



Debt Service as a Percentage of Tax Revenues



The debt service load ratio measures how much of our annual revenue is being used to pay off debt. A lower percentage is better because it means less of our budget is going toward debt payments, leaving more for services and other priorities.

The trends above are declining when it comes to debt service. This decline is a good sign, showing that we are managing our debt effectively and becoming less reliant on borrowing. As a result, we have more financial flexibility to invest in other areas that benefit the community.



PUBLIC COMMENT PERIOD
(held after PUBLIC HEARINGS)
November 6, 2024
Guests Sign Up Sheet
(Please limit comments to three minutes)

<i>Name</i>	<i>Address</i>	<i>Topic</i>	<i>Via</i>



Town of Farmville

Agenda Item Summary

MEETING DATE: November 6, 2024

ITEM NUMBER: 10.a. – Draft Minutes of the October 2, 2024, Work Session and October 9, 2024, Regular Council Meeting

BACKGROUND:

RECOMMENDATION: Accept the Consent Agenda, as presented.

FISCAL IMPACT:

ATTACHMENTS:

1. 2024-10-02 Work Session-DRAFT
2. 2024-10-09 Regular Council Meeting-DRAFT

REGULAR WORK SESSION OF THE FARMVILLE TOWN COUNCIL
HELD ON OCTOBER 2, 2024

At the regular work session of the Farmville Town Council held on Wednesday, October 2, 2024, at 6:00 PM, in the Council Chamber of the Town Hall, located at 116 North Main Street, Farmville, Virginia, there were present Mayor Brian Vincent, presiding, and Council members A.D. “Chuckie” Reid, Daniel Dwyer, Tommy Pairet, Adam Yoelin, Donald Hunter, and John Hardy.

Staff present were Town Manager Scott Davis, Town Attorney Gary Elder, Finance Director Julie Moore, Community Development Director and IT Support Ashley Atkins-Austin, Police Officer Kelsea Snead, Deputy Clerk Jacqueline Vaughan, and Clerk of Council Mary McKay.

Mayor Vincent called the meeting to order and welcomed all guests.

The Clerk called the roll, noting Council Member Sallie Amos was absent.

ADOPTION OF AGENDA

Mr. Reid made a motion to adopt the agenda, seconded by Mr. Hardy, and with all in favor stating “aye”, the motion passed.

DECLARATION OF PERSONAL INTEREST

There were no declarations of personal interest made.

FINANCE REPORT

Finance Director Julie Moore reported on the August 2024, charts and reports provided to Council members. The revenue to budget should be at 17%, two months into the new fiscal year, but is not because some of the larger revenues such as real estate taxes and business licenses are collected later in the year.

The revenue compared to previous year, is slightly below in two funds. In the General Fund, there are some taxes that aren’t received until a month or two behind. Those amounts are booked in the correct month like last year but will always lag until closer to the end of the year.

Expenses to budget are below the two-month budgeted amount which is considered positive.

Expenses to prior year are slightly above last year because there were some purchases made such as a service truck with a crane from the Sewer fund and the purchase of two buses from the Transportation fund.

DISCUSSION: PROPOSED ORDINANCE NO. 234 – AMENDING SECTION 29-35(B) OF ARTICLE IV OF CHAPTER 29 – FENCES

Town Manager Davis advised that a copy of proposed Ordinance No. 234 previously seen by the Council was provided as well as copies of ordinances from other localities as was requested. A discussion was held with input from Council members on what each would like to see in a fence ordinance. A suggestion was made to adopt a portion of the fence ordinance relating to safety and visibility and include a conditional use process where each request to place a fence would come before the Council for review and a decision made.

The Town Manager mentioned the required Conditional Use Permit (CUP) fee of \$500. Discussion continued and Town Manager Davis advised of the need to work with the Town Attorney to see if a conditional use permit is legal to request within the ordinance.

There was additional discussion on what each Council member wants to see in the ordinance. It was noted that there is not a quick turnaround with the Conditional Use Permit and the approval process was reviewed. Residents would wait two to three months to get a fence approved.

Town Attorney Gary Elder advised there is no difference in what part of the fence is tied to the CUP, it is the same regardless. The question is whether section (5) Fences a. and b. can be passed, and then have a Conditional Use Permit for some other section of the ordinance. The Town Manager asked if certain specifics can be stated in the ordinance and then also require a CUP for other items.

There was a consensus from the Council to find out from the Town Attorney if a Conditional Use Permit on height restrictions can be attached to the fence ordinance before being returned to the Planning Commission for review.

ORDINANCE NO. 237 – REPEALING CURRENT LANGUAGE OF CHAPTER 10 – EROSION AND SEDIMENT CONTROL AND ENACTING NEW LANGUAGE TO FULFILL UPDATE REGULATIONS FROM THE VIRGINIA EROSION AND SEDIMENT CONTROL PROGRAM

The Town Manager reported there have been some changes in the Virginia stormwater management and erosion and sediment control regulations. Previously there were two manuals which have changed to one combined manual and supply local governments with example ordinances. The Town provides its own erosion and sediment control, with Prince Edward County providing stormwater management, which will not change. The proposed ordinance on the updated regulations from the erosion and sediment control program was reviewed by staff before being sent to Town Attorney Gary Elder for review.

ZION SUBDIVISION PRELIMINARY PLAT/SITE PLAN REVIEW (LAYNE STREET)

Town Manager Davis advised that site plans are provided to the Council for review before being presented for approval consideration.

Community Development Director Ashley Atkins-Austin provided an overview of the proposed Zion Subdivision which contains 37 lots and located in a R-3 high density residential area. An example of what the homes will look like in the neighborhood also was provided.

Council member Yoelin asked about the sidewalk plan within the proposed subdivision. Additional discussion was held. The question was asked as to why there would be sidewalks on the inside area instead of on both sides of the street to serve the residents who would reside there.

Ms. Atkins-Austin advised that there is not a requirement for the sidewalk's location, just that the subdivision has a sidewalk.

The Town Manager asked that the topic be looked into further.

UPDATED FARMVILLE AREA BUS TITLE VI PLAN

Town Manager Davis reported that the Title VI plan is updated every three years for federal and state compliance as the Farmville Area Bus receives public transportation funding. Ms. Atkins-Austin was available to answer questions from the Council.

LETTER FROM BROWN, EDWARDS & COMPANY, L.L.P., CERTIFIED PUBLIC ACCOUNTANTS

Finance Director Julie Moore advised that Council members received in their meeting packets a planning letter from the auditors. This communication is a standard requirement sent before the audit begins. Council members were asked to reach out to the auditors with any questions or areas of concern using the contact information provided in the letter.

DISCUSSION: BATHROOM BUILD AT THE SPLASHPAD

Finance Director Julie Moore provided an update on the cost to build a bathroom at the splashpad park. Originally there was a plan to purchase a prefabricated bathroom with changing rooms. Staff was unable to locate a prefab construction option, so it was decided to go to an engineer and ask about drawing up plans. Some preliminary drawings were provided with potential costs for the build. The estimated cost to build a 930 square foot concrete bathroom is \$296,736, in addition to a \$36,000 engineering fee. An amount of \$150,000 was budgeted this year for the bathroom. Direction is needed from the Council on whether to move forward with what is being proposed or to look at other options.

The Town Manager mentioned the future plan for the area with the question if the facility will be used for a long period of time to place this investment. There is the need to increase the budget should the Council wish to move forward, using funds from contingency or from the set-aside account.

Council member Pairet asked about the possibility of town staff constructing the facility. Ms. Moore reported consulting with Public Works Director Robin Atkins and advised the Town does not have the manpower to provide for the construction. Discussion was held. After an inquiry from Council member Hunter, the Town Manager recommended using set-aside funds for the project. There was consensus from the Council for the proposed plan using set-aside funds to be brought forward for consideration.

TOWN MANAGER'S REPORT

Rock the Block event, Saturday, October 5, 2024, 5:00 PM-9:00 PM. All were asked to support the Farmville Downtown Partnership.

COMMENTS BY THE MAYOR AND TOWN COUNCIL

Council member Hunter asked for an update on the bus stop for Vernon Street, with the Town Manager advising he will follow up with the information.

Mayor Vincent provided an update from his recent schedule:

Attended the National Leadership Forum on Rural Development, Pittsburg, PA, where the story of Farmville was found to be a compelling story to tell in that environment with leaders from across the country.

There being no other business and on a motion by Mr. Hardy, seconded by Mr. Yoelin, with all in favor stating “aye”, the meeting adjourned at 7:05 PM.

APPROVED:

ATTEST:

Brian R. Vincent, Mayor

Mary H. McKay, Clerk of Council

DRAFT

REGULAR MEETING OF THE FARMVILLE TOWN COUNCIL
HELD ON OCTOBER 9, 2024

At the regular meeting of the Farmville Town Council held on Wednesday, October 9, 2024, at 6:00 PM, in the Council Chamber of the Town Hall, located at 116 North Main Street, Farmville, Virginia, there were present Mayor Brian Vincent, presiding, and Council members Sallie Amos, A.D. “Chuckie Reid, Daniel Dwyer, Tommy Pairet, Adam Yoelin, Donald Hunter, and John Hardy.

Staff present were Town Manager Scott Davis, Town Attorney Gary Elder, Police Chief Andy Ellington, Public Works Director Robin Atkins, Finance Director Julie Moore, Community Development Director and IT Support Ashley Atkins-Austin, Fire Chief Daniel Clark, and Clerk of Council Mary McKay.

Mayor Vincent called the meeting to order, and all guests were welcomed.

The Clerk called the roll, noting all Council members were present.

The Lord’s Prayer was recited for anyone wishing to join in prayer. Vice-Mayor Reid led the Pledge of Allegiance.

ADOPTION OF AGENDA

Mr. Hardy made a motion to adopt the agenda as presented, seconded by Mr. Hunter, and with all in favor stating “aye”, the motion passed.

DECLARATION OF PERSONAL INTEREST

There were no declarations of personal interest made.

PUBLIC HEARING – ORDINANCE NO. 230 – AMENDING CHAPTER 6 – BUILDING BY ADDING ARTICLE VI – LAND BANK ENTITY

Jesse Yeatts, Prince Edward resident, addressed the Council and reported that he takes care of two homes in the Town of Farmville. Having seen the last article in *The Farmville Herald* concerning the landbank topic where the Town would have the right to tear down boarded-up houses with no electricity and such, Mr. Yeatts expressed his full support. However, he would like for Council to consider if a family is living in a home with electricity but are unable to provide repairs due to some hard times and ensure that a family is not placed on the street.

PUBLIC HEARING – ORDINANCE NO. 237 – REPEALING CURRENT LANGUAGE OF CHAPTER 10 – EROSION AND SEDIMENT CONTROL AND ENACTING NEW

**LANGUAGE TO FULFILL UPDATE REGULATIONS FROM THE VIRGINIA EROSION
AND SEDIMENT CONTROL PROGRAM**

With no one signed up to provide comments, the public hearing on Ordinance No. 237 was closed.

**PUBLIC HEARING – RESOLUTION NO. 2024-10-01 – TO TRANSFER FUNDS WITHIN
THE GENERAL FUND AND STREET MAINTENANCE FUND FOR FY24**

With no one signed up to provide comments, the public hearing on Resolution No. 2024-10-01 was closed.

**PUBLIC HEARING – RESOLUTION NO. 2024-10-02 – TO CARRY FORWARD
ENCUMBERED AMOUNTS FROM FY24 BUDGET TO FY25 BUDGET**

With no one signed up to provide comments, the public hearing on Resolution No. 2024-10-02 was closed.

**PUBLIC HEARING – RESOLUTION NO. 2024-10-03 – TO AMEND THE FY25 BUDGET
TO CARRY FORWARD UNENCUMBERED FUNDS FROM FY24 AND TO INCLUDE
ADDITIONAL ARPA REVENUE**

With no one signed up to provide comments, the public hearing on Resolution No. 2024-10-03 was closed.

PUBLIC COMMENT PERIOD

With no one signed up to speak, the public comment period was closed.

CONSENT AGENDA

Mr. Dwyer made a motion to adopt the Consent Agenda as presented, seconded by Mr. Reid, and with all in favor stating “aye”, the motion passed. The Consent Agenda included the draft minutes of September 4, 2024, Work Session and September 11, 2024, Regular Council Meeting.

FINANCE REPORT

Mr. Reid made a motion to accept the Finance Report as presented, seconded by Mr. Pairt, and with all in favor stating “aye”, the motion passed.

BACKGROUND: Finance Director Julie Moore reported on the September 2024 Finance Report and reviewed the amounts of earned income:

- ABM Building Solutions project - \$16,457
- Virginia Investment Pool (VIP) - \$16,066
- Sweep accounts at Benchmark Community Bank - \$12,693

- Local Government Investment Pool (LGIP) - \$35,757
- Total for month of September, excluding ABM income - \$64,516

Ms. Moore also reported that the bond payment due in October was made at the end of September. Mayor Vincent mentioned the support provided to the Rescue Squad from contributions made of just over \$13,000.

REQUEST TO ADOPT ORDINANCE NO. 230 – AMENDING CHAPTER 6 – BUILDING BY ADDING ARTICLE VI – LAND BANK ENTITY

Mayor Vincent brought forward Agenda Item 11 a. Request to adopt Ordinance No. 230 Amending Chapter 6 regarding Land Bank Entity. Mr. Yoelin made a motion to request Ordinance No. 230 Amending Chapter 6 Building and adding Article VI Land Bank Entity, seconded by Mr. Dwyer, and with a recorded vote of Council members Amos, Reid, Dwyer, Pairet, Yoelin, Hunter, and Hardy voting “yes”, the motion passed.

BACKGROUND: The land bank topic was brought forward at the May 1, 2024, Work Session. A Public Hearing was held at the June 12, 2024, Regular Council Meeting with input received from community members. There was a consensus to move the topic back to a work session for additional discussion. The proposed ordinance was revised and discussed at the September 4, 2024, Work Session. There was a consensus from the Council to move forward with a Public Hearing and vote on the topic. A Public Hearing was held on October 9, 2024.

The process would serve as another optional tool for the Town to use in that a land bank could fix up a property, instead of condemning and tearing down, and places a lien for cost reimbursement.

ORDINANCE NO. 230

Amending Chapter 6 – Building by adding Article VI – Land Bank Entity

THE TOWN OF FARMVILLE HEREBY ORDAINS:

1. Chapter 6 – Building be amended by adding Article VI – Land Bank Entity to include Sections 6-150 through 6-165 of the Town of Farmville Town Code as follows:

ARTICLE VI – LAND BANK ENTITY

Sec. 6-150. Authority For Creation

Pursuant to the authority granted by Section 15.2-7512 of the Code of Virginia, the Town of Farmville hereby designates Commonwealth Land Bank, a non-profit entity, and its governing board, to carry out the functions of a land bank entity.

Sec. 6-151. Governance

The governance structure, articles of incorporation, charters, bylaws and other corporate documents of Commonwealth Land Bank are sufficient to authorize Commonwealth Land Bank to carry out the provisions of the Land Bank Entities Act (Sections. 15.2-7500 – 15.2-7512 of the Code of Virginia).

Sec. 6-152. Purpose

The purpose of the Land Bank shall be to assist the Town of Farmville to address real property that contains residential dwelling units that are vacant, abandoned, tax delinquent, derelict, or blighted, as defined in Sections 15.2-7501, 15.2-907.1, and 58.1-3970.2 of the Code of Virginia.

Sec. 6-153. Authority To Be Appointed To Act As A Receiver

In accordance with Code of Virginia Section 15.2-907.2, the Town of Farmville may petition the circuit court for the appointment of a land bank entity created pursuant to the Virginia Land Bank Entities Act to act as a receiver to repair real property that only contains residential dwelling units in accordance with all of the following:

- 1. The locality has properly declared the subject property to be a derelict building in compliance with the provisions of Section [15.2-907.1](#) of the Code of Virginia;*
- 2. The subject property owner(s) are in noncompliance with the provisions of Section [15.2-907.1](#);*
- 3. The Town has properly declared the subject property to be blighted in compliance with the provisions of Section [36-49.1:1](#) for spot blight abatement, and the subject property is itself blighted;*
- 4. The property owner(s) are in noncompliance with the provisions of Section [36-49.1:1](#) requiring abatement of the blighted condition of the property;*
- 5. The Town has made bona fide efforts to ensure compliance by the property owners of the subject property with the requirements of Sections [15.2-907.1](#) and [36-49.1:1](#);*
- 6. The repairs to the subject property are necessary to bring the subject property into compliance with the provisions of the Uniform Statewide Building Code;*
- 7. The repairs to the subject property necessary to satisfy the requirements of subsection 6 shall not result in a change of use for zoning purposes of the subject property;*

8. Upon appointment by the circuit court to serve as a receiver, the Town or land bank entity shall have the authority to contract for all reasonable repairs necessary to bring the property into compliance with the provisions of the Uniform Statewide Building Code, subject to all applicable requirements of state and local procurement laws. Such repairs shall be made in a time period established by the court, but in no event shall a receivership exceed two years;

9. Notwithstanding any other provision of law, the provisions of this section are subject to the requirements of the Servicemembers Civil Relief Act (50 U.S.C. § 3901 et seq.); and

10. Notwithstanding any other provisions of law, the subject property shall be eligible for any real estate abatement programs that exist in the Town.

B. A petition by the Town to be appointed, or to appoint a land bank entity created pursuant to the Land Bank Entities Act (§ [15.2-7500](#) et seq.), to act as a receiver shall include affirmative statements that the Town has satisfied each requirement of this Section and further state that the Town has recorded a memorandum of lis pendens simultaneously with the filing of said petition. The costs of the receivership, along with reasonable attorney fees, incurred by the Town or land bank entity as receiver shall constitute a lien in favor of the Town or land bank entity against the subject property in accordance with the provisions of Section [58.1-3340](#) of the Virginia Code, and shall be equivalent to and collectible in the same manner as delinquent real estate taxes owed to the Town. The judicial proceedings discussed herein shall be held in accordance with the requirements, statutory or arising at common law, relative to effecting the sale of real estate by a creditor's bill in equity to subject real estate to the lien of a judgment creditor.

C. The Town or land bank entity created pursuant to the Virginia Land Bank Entities Act (§ [15.2-7500](#) et seq.) appointed to be a receiver may enforce the receiver's lien by a sale of the property at public auction, but only upon application for and entry of an order of sale by the circuit court. The court shall appoint a special commissioner to conduct the sale, and an attorney employed by the Town may serve as special commissioner. Such sale shall be upon order of the court entered after notice as required by the Rules of the Supreme Court of Virginia and following publication of notice of the sale three times in a newspaper of general circulation, with the first notice appearing no more than thirty-five (35) days before the sale and the third notice appearing no less than seven days before the sale. Following such public auction, the special commissioner shall file an accounting with the court and seek confirmation of the sale. Upon confirmation, the special commissioner shall be authorized to execute a deed conveying title, which shall pass free and clear to the purchaser at public auction. Following such sale, the former owner(s), or any heirs, assignees, devisees, or successors in interest to the property shall be entitled to the surplus received in excess of the receiver's lien, taxes, penalties, interest, reasonable attorney fees, costs, and any recorded liens chargeable against the property. At any time prior to confirmation of the sale, the owner shall have the right to redeem the property, as provided for in subsection D. The character of the title acquired by the purchaser of the property at public auction shall be governed by the principles and rules applicable to the titles of purchases at judicial sales of real estate generally.

D. The owner of any property subject to receivership may redeem the property at any time prior to the expiration of the two-year period or prior to confirmation of sale at public auction by paying the receiver's lien in full as well as the taxes, penalties, interest, reasonable attorney fees,

costs, and any recorded liens chargeable against the property. Partial payment shall not be sufficient to redeem the property and shall not operate to suspend the receivership.

E. In lieu of appointment of a receiver, the circuit court shall permit repair by a property owner or a person with an interest in the property secured by a deed of trust properly recorded upon the following conditions:

- 1. Demonstration of the ability to complete the repair within a reasonable amount of time to be determined by the court; and*
- 2. Entry of a court order setting forth a schedule for such repair.*

Secs. 6-154 – 6-165. – Reserved.

2. This ordinance shall be in full force and effect upon passage.

Approved: _____
Mayor

Attest: _____
Clerk of Council

I certify that the above ordinance was:

Adopted on _____.

Ayes: _____. Nays: _____. Absent: _____. Abstain: _____.

The Honorable A.D. “Chuckie” Reid: _____.

The Honorable Sallie O. Amos _____.

The Honorable Daniel E. Dwyer _____.

The Honorable Tommy Pairt _____.

The Honorable Adam Yoelin _____.

The Honorable Donald L. Hunter _____.

The Honorable John Hardy _____.

DISCUSSION: ZION SUBDIVISION PRELIMINARY PLAT/SITE PLAN REVIEW (LAYNE STREET)

The developer for the subdivision, Ben Lapp, addressed the Council to provide some comments for consideration. A handout was distributed to Council members. Mr. Lapp referenced an August 16, 2024, letter received from the Community Development office which advised that sidewalks are required on one side of the street. He continued by stating every house would have access to the sidewalk and advised that according to VDOT standards, no sidewalks are required. A review was made of the plat provided as it related to the proposed sidewalk. Mr. Lapp noted his concern for the affordability of lots within the subdivision. He reiterated that the Town advised only one sidewalk is required and that he wants to relay the affordability to the customer, feeling that there is a need to keep houses in the \$250,000-\$300,000 range. The more costs added to the project would make it less affordable for the potential buyer. Mr. Lapp asked the Council to consider the one sidewalk as sufficient.

The Town Manager was asked to review the language of the new sidewalk ordinance concerning development and frontage.

Council members asked questions about the information being provided and discussion was held including the topic of tap fees. It was asked that the Town Manager pull some of the data on tap fees for residential development.

REQUEST TO ADOPT ORDINANCE NO. 237 – REPEALING CURRENT LANGUAGE OF CHAPTER 10 – EROSION AND SEDIMENT CONTROL AND ENACTING NEW LANGUAGE TO FULFILL UPDATE REGULATIONS FROM THE VIRGINIA EROSION AND SEDIMENT CONTROL PROGRAM

Mr. Pairet made a motion to adopt Ordinance No. 237, seconded by Mr. Dwyer, and with a recorded vote of Council members Reid, Dwyer, Pairet, Yoelin, Hunter, Hardy, and Amos voting “yes”, the motion passed.

BACKGROUND: The updated regulations for the erosion and sediment control program are reflected in this ordinance. The Town provides its own erosion and sediment control, with Prince Edward County providing stormwater management.

ORDINANCE NO. 237

Repealing current language of Chapter 10 – Erosion and Sediment Control and Enacting new language to fulfill update regulations from the Virginia Erosion and Sediment Control Program

THE TOWN OF FARMVILLE HEREBY ORDAINS:

1. That the current language in Chapter 10 – Erosion and Sediment Control of the Town of Farmville Town Code be repealed as follows:

~~Sec. 10-1. Title.~~

~~This chapter shall be known as the "Erosion and Sediment Control Ordinance of the Town of Farmville." The purpose of this chapter is to conserve the land, water, air and other natural resources of the town by establishing requirements for the control of erosion and sedimentation, and by establishing procedures whereby these requirements shall be administered and enforced.~~

~~(Ord. No. 37, 6-12-96)~~

~~Sec. 10-2. Authority for chapter.~~

~~This chapter is authorized by the Code of Virginia, Title 10.1, Chapter 5, Article 4 (10.1-560 et seq.), known as the Erosion and Sediment Control Law.~~

~~(Ord. No. 37, 6-12-96)~~

~~Sec. 10-3. Definitions.~~

~~As used in this chapter, unless the context requires a different meaning:~~

~~*Agreement in lieu of a plan* means a contract between the plan approving authority and the owner which specifies conservation measures which must be implemented in the construction of a single-family residence, this contract may be executed by the plan approving authority in lieu of a formal site plan.~~

~~*Applicant* means any person submitting an erosion and sediment control plan for approval or requesting the issuance of a permit, when required, authorizing land disturbing activities to commence.~~

~~*Board* means the Virginia Soil and Water Conservation Board.~~

~~*Certified inspector* means an employee or agent of a program authority who (i) holds a certificate of competence from the board in the area of project inspection or (ii) is enrolled in the board's training program for project inspection and successfully completes such program within one year after enrollment.~~

~~*Certified plan reviewer* means an employee or agent of a program authority who (i) holds a certificate of competence from the board in the area of plan review, (ii) is enrolled in the board's~~

training program for plan review and successfully completes such program within one year after enrollment, or (iii) is licensed as a professional engineer, architect, certified landscape architect or land surveyor pursuant to Article 1 (54.1-400 et seq.) of Chapter 4 of Title 54.1.

Certified program administrator means an employee or agent of a program authority who (i) holds a certificate of competence from the board in the area of program administration or (ii) is enrolled in the board's training program for program administration and successfully completes such program within one year after enrollment.

Clearing means any activity which removes the vegetative ground cover including, but not limited to, root mat removal or top soil removal.

Conservation plan, erosion and sediment control plan or plan means a document containing material for the conservation of soil and water resources of a unit or group of units of land. It may include appropriate maps, an appropriate soil and water plan inventory, and management information with needed interpretations and a record of decisions contributing to conservation treatment. The plan shall contain all major conservation decisions to assure that the entire unit or units of land will be so treated to achieve the conservation objectives.

Department means the department of conservation and recreation.

Director means the director of the department.

District or soil and water conservation district means a political subdivision of the commonwealth organized in accordance with the provisions of Article 3 (§ 10.1-506 et seq.) of Chapter 5, of Title 10.1.

Erosion impact area means an area of land not associated with current land disturbing activity but subject to persistent soil erosion resulting in the delivery of sediment onto neighboring properties or into state waters. This definition shall not apply to any lot or parcel of land of five thousand (5,000) square feet or less used for residential purposes or to shorelines where the erosion results from wave action or other coastal processes.

Excavating means any digging, scooping or other methods of removing earth materials.

Filling means any depositing or stockpiling of earth materials.

Grading means any excavating of or filling with earth material or any combination thereof, including the land in its excavated or filled conditions.

Land disturbing activity means any land change which may result in soil erosion from water or wind and the movement of sediments into state waters or onto lands in the state, including, but not limited to, clearing, grading, excavating, transporting and filling of land, except that the term shall not include:

- (1) Minor land disturbing activities such as home gardens and individual home landscaping, repairs and maintenance work;
- (2) Individual service connections;
- (3) Installation, maintenance or repairs of any underground public utility lines when such activity occurs on an existing hard-surfaced road, street or sidewalk provided such land disturbing activity is confined to the area of the road, street or sidewalk which is hard-surfaced;

- (4) ~~Septic tank lines or drainage fields unless included in an overall plan for land disturbing activity relating to construction of the building to be served by the septic tank system;~~
- (5) ~~Surface or deep mining;~~
- (6) ~~Exploration or drilling for oil and gas including the well site, roads, feeder lines and off-site disposal areas;~~
- (7) ~~Tilling, planting or harvesting of agricultural, horticultural or forest crops or livestock feedlot operations; including engineering operations and agricultural engineering operations as follows: construction of terraces, terrace outlets, check dams, desilting basins, dikes, ponds not required to comply with the Dam Safety Act, Article 2, (section 10.1-604 et seq.) of Chapter 6, ditches, strip cropping, lister furrowing, contour cultivating, contour furrowing, land drainage and land irrigation; however, this exception shall not apply to harvesting of forest crops unless the area on which harvesting occurs is reforested artificially or naturally in accordance with provisions of Chapter 11 (section 10.1-1100 et seq.) of this title or is converted to bona fide agricultural or improved pasture use as described in subsection B of section 10.1-1163.~~
- (8) ~~Agricultural engineering operations including, but not limited to, the construction of terraces, terrace outlets, check dams, desilting basins, dikes, ponds not required to comply with the Dam Safety Act, Chapter 8.1 (§ 62.1-115.1 et seq.), ditches, strip cropping, lister furrowing, contour cultivating, contour furrowing, land drainage and land irrigation;~~
- (9) ~~Repair or rebuilding of the tracks, right-of-way, bridges, communication facilities and other related structures and facilities of a railroad company;~~
- (10) ~~Disturbed land areas of less than ten thousand (10,000) square feet;~~
- (11) ~~Installation of fence and sign posts or telephone and electric poles and other kinds of posts or poles;~~
- (12) ~~Shore erosion control projects on tidal waters when the projects are approved by local wetlands boards, the Marine Resources Commission or the U.S. Army Corps of Engineers;~~
- (13) ~~Emergency work to protect life, limb or property, and emergency repairs; provided that if the land disturbing activity would have required an approved erosion and sediment control plan, if the activity were not an emergency, then the land area disturbed shall be shaped and stabilized in accordance with the requirements of the town.~~

Land disturbing permit means a permit issued by the town for the clearing, filling, excavating, grading, transferring or any combination thereof or for any purpose set forth herein.

Local erosion and sediment control program or local control program means an outline or explanation of the various elements or methods employed by the town to regulate land disturbing activities and thereby minimize erosion and sedimentation in compliance with the state program and may include such items as a local ordinance, policies and guidelines, technical materials, inspection, enforcement and evaluation.

Owner means the owner or owners of the freehold of the premises or lesser estate therein, a mortgage or vendee in possession, assignee of rents, receiver, executor, trustee, lessee or other person, firm or corporation in control of a property.

Permittee means the person to whom the permit authorizing land disturbing activities is issued or the person who certifies that the approved erosion and sediment control plan will be followed.

Person means any individual, partnership, firm, association, joint venture, public or private corporation, trust, estate, commission, board, public or private institution, utility, cooperative, county, city, town or other political subdivision of the commonwealth, any interstate body or any other legal entity.

Plan approving authority means the department(s) responsible for determining the adequacy of a conservation plan submitted for land disturbing activities on a unit or units of land and for approving plans.

Program authority means a district, county, city or town which has adopted a soil and sediment control program which has been approved by the board.

Responsible land disturber means an individual from the project or development team, who will be in charge of and responsible for carrying out a land disturbing activity covered by an approved plan or agreement in lieu of a plan, who (i) holds a responsible land disturber certificate of competence, (ii) holds a current certificate of competence from the board in the areas of combined administration, program administration. Inspection, or plan review, (iii) holds a current contractor certificate of competence for erosion and sediment control, or (iv) is licensed in Virginia as a professional engineer, architect, certified landscape architect or land surveyor pursuant to Article 1 (section 54.1-400 et seq.) of Chapter 4 of Title 54.1.

Single-family residence means a noncommercial dwelling that is occupied exclusively by one family and not part of a residential subdivision development.

Stabilized means an area that can be expected to withstand normal exposure to atmospheric conditions without incurring erosion damage.

State erosion and sediment control program or state program means the program administered by the state soil and water conservation board pursuant to the State Code including regulations designed to minimize erosion and sedimentation.

State waters means all waters on the surface and under the ground wholly or partially within or bordering the commonwealth or within its jurisdictions.

Town means the Town of Farmville.

Transporting means any moving of earth materials from one place to another place other than such movement incidental to grading, when such movement results in destroying the vegetation ground cover either by tracking or the buildup of earth materials to the extent that erosion and sedimentation will result from the soil or earth materials over which such transporting occurs.

(Ord. No. 37, 6-12-96; Ord. No. 110, 12-13-2006)

Sec. 10-4. Local erosion and sediment control program.

- (a) The town hereby adopts the regulations promulgated by the state soil and water conservation board pursuant to Code of Virginia § 10.1-562 for the effective control of soil erosion, sediment deposition and nonagricultural runoff to prevent the unreasonable degradation of properties, stream channels, waters and other natural resources. The Virginia Erosion and Sediment Control Regulations, The Virginia Erosion and Sediment Control Handbook and the Town Code, as amended periodically, are adopted as the standards, reference and guidelines for the local program. The standards contained within these publications are to be used by the applicant when making a submittal under the provisions of this chapter and in the preparation of an erosion and sediment control plan. The plan approving authority, in considering the adequacy of a submitted plan, shall be guided by the same standards, regulations and guidelines. When the standards vary between the publications, the state regulations shall take precedence.
 - (b) The town designates the town's certified plan reviewer or the Piedmont Soil and Water Conservation District as the plan approving authority.
 - (c) Pursuant to Code of Virginia § 10.1-561.1, (i) an erosion control plan shall not be approved until it is reviewed by a certified plan reviewer, (ii) inspections of land disturbing activities shall be conducted by a certified inspector and (iii) the erosion control program of (locality) shall contain a certified program administrator, a certified plan reviewer, and a certified inspector, who may be the same person.
 - (d) The program and regulations provided for in this chapter shall be made available for public inspection at the office of the program administrator.
- (Ord. No. 37, 6-12-96)

Sec. 10-5. Regulated land disturbing activities; submission and approval of plans.

- (a) Except as provided herein, no person shall engage in any land disturbing activity until he has submitted to the program administrator for the town an erosion and sediment control plan for land disturbing activity and such plan has been approved by the plan approving authority. For commercial, industrial or multi-family residential projects, said plan will require the seal and signature of a professional engineer, land surveyor, architect or landscape architect as defined by the Code of Virginia, § 54.1-400, as amended, or any person certified by the Virginia Department of Conservation (DCR) under Code of Virginia, § 10.1-561, as amended, as a plan reviewer or combined administrator. Where land disturbing activities involve lands under the jurisdiction of more than one (1) local control program, an erosion and sediment control plan, at the option of the applicant, may be submitted to the board of review and approval rather than to each jurisdiction concerned.
- (b) The plan approving authority shall, within forty-five (45) days, approve any such plan, if he determines that the plan meets the requirements of the board's regulations, and if the person responsible for carrying out the plan certifies that he will properly perform the erosion and sediment control measures included in the plan and will conform to the provisions of this chapter.
- (c) The plan shall be acted upon within forty-five (45) days from receipt thereof by either approving said plan in writing or by disapproving said plan in writing and giving specific

reasons for its disapproval. When a plan is determined to be inadequate, the plan approving authority shall specify such modifications, terms and conditions that will permit approval of the plan. If no action is taken within forty-five (45) days, the plan shall be deemed approved and the person authorized to proceed with the proposed activity.

- (d) An approved plan may be changed by the plan approving authority when:
 - (1) The inspection reveals that the plan is inadequate to satisfy applicable regulations; or
 - (2) The person responsible for carrying out the plan finds that because of changed circumstances or for other reasons the approved plan cannot be effectively carried out, and proposed amendments to the plan, consistent with the requirements of this chapter, are agreed to by the plan approving authority and the person responsible for carrying out the plan.
 - (e) In order to prevent further erosion, the town may require approval of a conservation plan for any land identified in the local program as an erosion impact area.
 - (f) When land disturbing activity will be required of a contractor performing construction work pursuant to a construction contract, the preparation, submission and approval of an erosion and sediment control plan shall be the responsibility of the owner.
 - (g) State agency projects are exempt from the provisions of this chapter, pursuant to Code of Virginia § 10.1-564.
- (Ord. No. 37, 6-12-96; Ord. No. 92, 3-9-2005)

Sec. 10-6. Land disturbing permits; fees; bonding; etc.

- (a) No person shall engage in any land disturbing activity until he has acquired a land-disturbing permit, unless the proposed land disturbing activity is specifically exempt from the provisions of this chapter, and has paid the fees and posted the required bond.
- (b) Fees: A plan review and inspection fee of the amount listed in the town's fee schedule shall be paid to the town at the time of filing erosion and sediment control plans.
- (c) No land disturbing permit shall be issued until the applicant submits with his application an approved erosion and sediment control plan and certification that the plan will be followed. An approved plan is required for issuance of grading, building or other permits.
- (d) Bond: All applicants for permits shall provide to the town a performance bond, cash escrow, or an irrevocable letter of credit acceptable to the town treasurer, to ensure that measures could be taken by the town at the applicant's expense should the applicant fail within the time specified to initiate or maintain appropriate conservation measures required of him as a result of his land disturbing activity. Should it be necessary for the town to take such conservation action, the town may collect from the applicant any costs in excess of the amount of the surety held.

Within sixty (60) days of the achievement of adequate stabilization, as determined by the program administrator, the bond, case, escrow or letter of credit, or the unexpended or unobligated portion thereof shall be either refunded to the applicant or terminated.

These requirements are in addition to all other provisions relating to the issuance of permits and are not intended to otherwise affect the requirements for such permits.

(Ord. No. 37, 6-12-96)

Sec. 10-7. Monitoring, reports and inspections.

- (a) ~~The program administrator shall provide for and/or conduct periodic inspections of the land disturbing activity, and may require monitoring and reports from the person responsible for carrying out the plan, to insure compliance with the approved plan and to determine whether the measures required in the plan are effective in controlling erosion and sedimentation. The owner, permittee or person responsible for carrying out the plan shall be given notice of the inspection.~~

~~If the program administrator determines that there is a failure to comply with the plan, notice shall be served upon the permittee or person responsible for carrying out the plan by registered or certified mail to the address specified in the permit application or in the plan certification, or by delivery at the site of the land disturbing activities to the agent or employee supervising such activities. The notice shall specify the measures needed to comply with the plan and shall specify the time within which such measures shall be completed. Upon failure to comply within the specified time, the permit may be revoked and the permittee or person responsible for carrying out the plan shall be deemed to be in violation of this chapter and, upon conviction, shall be subject to the penalties provided by the ordinance.~~

- (b) ~~Upon determination of a violation of this chapter, the program administrator either may, in conjunction with or subsequent to a notice to comply as specified in this chapter, issue an order requiring that all or part of the land disturbing activities permitted on the site be stopped until the specified corrective measures have been taken or, if land disturbing activities have commenced without an approved plan requiring that all of the land disturbing activities be stopped until an approved plan or any required permits are obtained.~~

~~Where an alleged noncompliance is causing or is in imminent danger of causing harmful erosion of lands or sediment deposition in waters within the watersheds of the commonwealth, or where the land disturbing activities have commenced without an approved plan or any required permits, an order may be issued whether or not the alleged violator has been issued a notice to comply. Otherwise, such an order may be issued only after the alleged violator has failed to comply with a notice to comply.~~

~~The stop work order shall be served in the same manner as a notice to comply, and shall remain in effect for seven (7) days from the date of service pending application by the enforcing authority or alleged violator for appropriate relief to the circuit court of the jurisdiction wherein the violation was alleged to have occurred.~~

~~If the alleged violator has not obtained an approved plan or any required permits within seven (7) days from the date of service of the order, the program administrator or his designee may issue an order to the owner requiring that all construction and other work on the site, other than corrective measures, be stopped until an approved plan and any required permits have been obtained.~~

~~A stop work order shall be served upon the owner by registered or certified mail to the address specified in the permit application or the land records of the town. The owner may appeal the issuance of an order to the circuit court of the jurisdiction wherein the violation was alleged to have occurred.~~

~~Any person violating or failing, neglecting or refusing to obey an order issued by the program administrator or his designee may be compelled in a proceeding instituted in the circuit court of the jurisdiction wherein the violation was alleged to have occurred to obey same and to comply therewith by injunction, mandamus or other appropriate remedy. Upon completion and approval of corrective action or obtaining an approved plan or any required permits, the order shall immediately be lifted.~~

~~Nothing in this section shall prevent the program administrator or his designee from taking any other action authorized by this chapter.~~

~~(Ord. No. 37, 6-12-96)~~

Sec. 10-8. Penalties, injunctions and other legal actions.

~~(a) Violators of this chapter shall be guilty of a class I misdemeanor.~~

~~(b) Any person who violates any provision of this chapter shall, upon a finding of the district court of the county, be assessed a civil penalty. The civil penalty for any one violation shall be one hundred dollars (\$100.00), except that the civil penalty for commencement of land disturbing activities without an approved plan shall be one thousand dollars (\$1,000.00). Each day during which the violation is found to have existed shall constitute a separate offense.~~

~~In no event shall a series of specified violations arising from the same operative set of facts result in civil penalties which exceed a total of three thousand dollars (\$3,000.00), except that a series of violations arising from the commencement of land disturbing activities without an approved plan for any site shall not result in civil penalties which exceed a total of ten thousand dollars (\$10,000.00). The assessment of civil penalties according to this schedule shall be in lieu of criminal sanctions and shall preclude the prosecution of such violation as a misdemeanor under subsection (a) of this section.~~

~~(c) The program administrator may apply to the circuit court of the county to enjoin a violation or a threatened violation of this chapter, without the necessity of showing that an adequate remedy at law does not exist.~~

~~(d) In addition to any criminal penalties provided under this chapter, any person who violates any provision of this chapter may be liable to the town in a civil action for damages.~~

~~(e) Without limiting the remedies which may be obtained in this section, any person violating or failing, neglecting or refusing to obey any person violating or failing, neglecting or refusing to obey any injunction, mandamus or other remedy obtained pursuant to this section shall be subject, in the discretion of the court, to a civil penalty not to exceed two thousand dollars (\$2,000.00) for each violation. A civil action for such violation or failure may be brought by the town. Any civil penalties assessed by a court shall be paid into the treasury of the town, except that where the violator is the locality itself, or its agent, the court shall direct the penalty to be paid into the state treasury.~~

~~(f) With the consent of any person who has violated or failed, neglected or refused to obey any regulation or condition of a permit or any provision of this chapter, the town may provide for the payment of civil charges for violations in specific sums, not to exceed the limit~~

~~specified in subsection (d) of this section. Such civil charges shall be instead of any appropriate civil penalty which could be imposed under subsection (d).~~

- ~~(g) The town's attorney shall, upon request of the town or the permit issuing authority, take legal action to enforce the provisions of this chapter.~~
- ~~(h) Compliance with the provisions of this chapter shall be prima facie evidence in any legal or equitable proceeding for damages caused by erosion, siltation or sedimentation that all requirements of law have been met, and the complaining party must show negligence in order to recover any damages.~~

~~(Ord. No. 37, 6-12-96)~~

Sec. 10-9. Appeals and judicial review.

- ~~(a) Any applicant under the provision of this chapter who is aggrieved by any action of the town or its agent in disapproving plans submitted pursuant to this chapter shall have the right to apply for and receive a review of such action by the town council. In reviewing the agent's actions, the town council shall consider evidence and opinions presented by the aggrieved applicant and agent. After considering the evidence and opinions, the town council may affirm, reverse or modify the action. The town council's decision shall be final, subject only to review by the circuit court of the county. Any applicant may seek an appeal hearing before the town council provided that the town council and other involved parties have at least thirty (30) days prior notice.~~
- ~~(b) Final decisions of the town under this chapter shall be subject to review by the county circuit court, provided an appeal is filed within thirty (30) days from the date of any written decision adversely affecting the rights, duties or privileges of the person engaging in or proposing to engage in land disturbing activities.~~

~~(Ord. No. 37, 6-12-96)~~

2. Enact the following language as Chapter 10 – Erosion and Sediment Control of the Town of Farmville Town Code as follows:

Sec. 10-1 TITLE, PURPOSE, AND AUTHORITY

- A. This ordinance shall be known as the 'Erosion and Sediment Control Ordinance of Farmville, Virginia.' The purpose of this ordinance is to prevent the unreasonable degradation of properties, stream channels, waters and other natural resources of the Town of Farmville by establishing requirements for the effective control of soil erosion, sediment deposition and non-agricultural runoff and by establishing procedures whereby these requirements shall be administered and enforced.*
- B. This ordinance is authorized by § 62.1-44.15:54 of the Code of Virginia.*

Sec. 10-2 DEFINITIONS

The following words and terms, when used in this ordinance, shall have the following meanings, unless the context clearly indicates otherwise.

"Agreement in lieu of a plan" means a contract between the Farmville Department of Community Development (FDCD) and the owner that specifies conservation measures that must be implemented to comply with the requirements of this ordinance for the construction of a (i) single-family detached residential structure or (ii) farm building or structure on a parcel of land with a total impervious cover percentage, including the impervious cover from the farm building or structure to be constructed, of less than five percent; this contract may be executed by the FDCD in lieu of formal site plan.

"Applicant" means any person submitting an erosion and sediment control plan for approval in order to obtain authorization for land-disturbing activities to commence.

"Board" means the State Water Control Board.

"Certified inspector for ESC" means an employee or agent of the Virginia Erosion and Sediment Control Program authority who (i) holds a certificate of competence from the department in the area of project inspection or (ii) is enrolled in the Department's training program for project inspection and successfully completes such program within one year after enrollment.

"Certified plan reviewer for ESC" means an employee or agent of the VESCP authority who (i) holds a certificate of competence from the department in the area of plan review, (ii) is enrolled in the department's training program for plan review and successfully completes such program within one year after enrollment, or (iii) is licensed as a professional engineer, architect, landscape architect, land surveyor pursuant to Article 1 of Chapter 4 of Title 54.1 of the Code of Virginia (§ 54.1-400 et seq.) or professional soil scientist as defined in § 54.1-2200.

"Certified program administrator for ESC" means an employee or agent of the VESCP authority who holds a certification from the department in the classification of program administrator or (ii) is enrolled in the department's training program for program administration and successfully completes such program within one year after enrollment.

"Clearing" means any activity which removes the vegetative ground cover including, root mat removal or topsoil removal.

"County" means the County of Prince Edward or Cumberland.

"Department" means the Virginia Department of Environmental Quality.

"District" or "Soil and Water Conservation District" refers to the Piedmont or Central Soil and Water Conservation District.

"Erosion and Sediment Control Administrator" or "ESC Administrator" means employee or agent of the Farmville Department of Community Development responsible for the administration of Farmville's Erosion and Sediment Control program.

"Erosion and sediment control plan" or "plan" means a document containing material for the conservation of soil and water resources of a unit or group of units of land. It may include appropriate maps, an appropriate soil and water plan inventory and management information with needed interpretations, and a record of decisions contributing to conservation treatment. The plan shall contain

all major conservation decisions to ensure that the entire unit or units of land will be so treated to achieve the conservation objectives.

"Erosion impact area" means an area of land that is not associated with a current land-disturbing activity but is subject to persistent soil erosion resulting in the delivery of sediment onto neighboring properties or into state waters. This definition shall not apply to any lot or parcel of land of 5,000 square feet or less used for residential purposes or to shorelines where the erosion results from wave action or other coastal processes.

"Excavating" means any digging, scooping or other methods of removing earth materials.

"Farm building or structure" means the same as that term is defined in § 36-97 of the Code of Virginia and also includes any building or structure used for agritourism activity, as defined in § 3.2-6400, and any related impervious surfaces including roads, driveways, and parking areas.

"FDCD" means Farmville Department of Community Development.

"Filling" means any depositing or stockpiling of earth materials.

"Grading" means any excavating or filling of earth material or any combination thereof, including the land in its excavated or filled conditions.

"Land disturbance" or "land-disturbing activity" means a man-made change to the land surface that may result in soil erosion or has the potential to change its runoff characteristics, including the clearing, grading, excavating, transporting, and filling of land.

"Land-disturbing permit or approval" means a permit or an approval allowing a land-disturbing activity to commence issued, by FDCD after the requirements of § 62.1-44.15:55 of the Code of Virginia have been met.

"Natural channel design concepts" means the utilization of engineering analysis and fluvial geomorphic processes to create, rehabilitate, restore, or stabilize an open conveyance system for the purpose of creating or recreating a stream that conveys its bankfull storm event within its banks and allows larger flows to access its bankfull bench and its floodplain.

"Owner" means the same as provided in § 62.1-44.3 of the Code of Virginia. For a land-disturbing activity that is regulated under Article 2.4 of Chapter 3.1 of Title 62.1 of the Code of Virginia (§ 62.1-44.15:51 et seq.) and this ordinance, "owner" also includes the owner or owners of the freehold of the premises or lesser estate therein, mortgagee or vendee in possession, assignee of rents, receiver, executor, trustee, lessee, or other person, firm, or corporation in control of a property.

"Peak flow rate" means the maximum instantaneous flow from a prescribed design storm at a particular location.

"Percent impervious" means the impervious area within the site divided by the area of the site multiplied by 100.

"Permittee" means the person to whom the permit is issued.

"Person" means any individual, partnership, firm, association, joint venture, public or private corporation, trust, estate, commission, board, public or private institution, utility, cooperative, county, city, town, or other political subdivision of the Commonwealth, governmental body, including a federal or state entity as applicable, any interstate body, or any other legal entity.

"Responsible Land Disturber" or "RLD" means an individual holding a certificate issued by the Department who is responsible for carrying out the land-disturbing activity in accordance with the approved erosion and sediment control plan. The RLD may be the owner, applicant, permittee, designer, superintendent, project manager, contractor, or any other project or development team member. The RLD must be designated on the erosion and sediment control plan or permit as defined in the Virginia Erosion and Stormwater Management Regulation (9VAC25-875) as a prerequisite for engaging in land disturbance. The RLD must be designated on the erosion and sediment control plan or permit as defined in this ordinance as a prerequisite for engaging in land disturbance.

"Runoff volume" means the volume of water that runs off the land development project from a prescribed storm event.

"Single-family detached residential structure" means a noncommercial dwelling that is occupied exclusively by one family.

"State waters" means all water, on the surface and under the ground, wholly or partially within or bordering the Commonwealth or within its jurisdiction, including wetlands.

"Transporting" means any moving of earth materials from one place to another place other than such movement incidental to grading, when such movement results in destroying the vegetative ground cover either by tracking or the buildup of earth materials to the extent that erosion and sedimentation will result from the soil or earth materials over which such transporting occurs.

"Town" means the incorporated Town of Farmville, Virginia.

"Virginia Erosion and Sediment Control Program" or "VESCP" means a program approved by the department that is established by a VESCP authority for the effective control of soil erosion, sediment deposition, and nonagricultural runoff associated with a land-disturbing activity to prevent the unreasonable degradation of properties, stream channels, waters, and other natural resources and shall include such items where applicable as local ordinances, rules, policies and guidelines, technical materials, and requirements for plan review, inspection, and evaluation consistent with the requirements of the Erosion and Sediment Control Law (ESCL).

"Virginia Erosion and Sediment Control Program authority" or "VESCP authority," for purposes of this ordinance means the Town of Farmville that has been approved by the Department to operate a Virginia Erosion and Sediment Control Program in accordance with Article 2.4 of Chapter 3.1, the State Water Control Law, of Title 62.1 of the Code of Virginia (§ 62.1-44.15:51 et seq.).

"VESCP plan-approving authority" means the Farmville Department of Community Development responsible for determining the adequacy of a plan submitted for land-disturbing activities on a unit or units of lands and for approving plans.

"VPDES Permit" means a General Virginia Pollutant Discharge Elimination System (VPDES) Permit for Discharges of Stormwater from Construction Activities, 9VAC25-880, issued by the Department

pursuant to § 62.1-44.15 of the Code of Virginia for stormwater discharges from a land-disturbing activity.

Sec. 10-3 LOCAL EROSION AND SEDIMENT CONTROL PROGRAM

Pursuant to § 62.1-44.15:54 of the Code of Virginia, the Town hereby establishes a Virginia Erosion and Sediment Control Program (VESCP) and adopts the regulations promulgated by the Board (for the effective control of soil erosion and sediment deposition to prevent the unreasonable degradation of properties, stream channels, waters and other natural resources).

- A. For plans approved on and after July 1, 2014, the flow rate capacity and velocity requirements for natural and man-made channels shall be satisfied by compliance with water quantity requirements specified 9VAC25-875-600, unless such land-disturbing activities are in accordance with the grandfathering provisions of 9VAC25-875-490.*
- B. Pursuant to § 62.1-44.15:53 of the Code of Virginia, an erosion control plan shall not be approved until it is reviewed by a certified plan reviewer for ESC. Inspections of land-disturbing activities shall be conducted by a certified inspector for ESC. The Erosion and Sediment Control Program of the Town shall contain a certified program administrator for ESC, a certified plan reviewer for ESC, and a certified inspector for ESC (who may be the same person.)*
- C. The Town hereby designates FDCCD as the VESCP plan-approving authority.*
- D. The program and regulations provided for in this ordinance shall be made available for public inspection at the office of the FDCCD.*

Sec. 10-4 REGULATED LAND-DISTURBING ACTIVITIES

- A. Land-disturbing activities that meet one of the criteria below are regulated as follows:*
 - 1. Land-disturbing activity that disturbs 5,000 square feet or more, is less than one acre, not in an area of a locality designated as a Chesapeake Bay Preservation Area, and not part of a common plan of development or sale, is subject to criteria defined in Article 2 (9VAC25-875-540 et seq.) of Part V of the Virginia Erosion and Stormwater Management Regulation (Regulation).*
 - 2. Land-disturbing activity that disturbs 2,500 square feet or more, unless such size is reduced by the Town, is less than one acre, and in an area of a locality designated as a Chesapeake Bay Preservation Area is subject to criteria defined in Article 2 (9VAC25-875-540 et seq.) and Article 3 (9VAC25-875-570 et seq.) of Part V unless Article 4 (9VAC25-875-670 et seq) of Part V of the Regulation is applicable, as determined in accordance with 9VAC25-875-480 and 9VAC25-875-490.*

Sec. 10-5 ACTIVITIES NOT REQUIRED TO COMPLY WITH THE ESCL

- A. Notwithstanding any other provisions of the Erosion and Sediment Control Law (ESCL) for Localities Not Administering a Virginia Erosion and Stormwater Management Program, the following activities are not required to comply with the ESCL unless otherwise required by federal law:*
- 1. Disturbance of a land area of less than 5,000 square feet in size*
 - 2. Minor land-disturbing activities such as home gardens and individual home landscaping, repairs, and maintenance work;*
 - 3. Installation, maintenance, or repair of any individual service connection;*
 - 4. Installation, maintenance, or repair of any underground utility line when such activity occurs on an existing hard surfaced road, street, or sidewalk, provided the land-disturbing activity is confined to the area of the road, street, or sidewalk that is hard surfaced;*
 - 5. Installation, maintenance, or repair of any septic tank line or drainage field unless included in an overall plan for land-disturbing activity relating to construction of the building to be served by the septic tank system;*
 - 6. Permitted surface or deep mining operations and projects, or oil and gas operations and projects conducted pursuant to Title 45.2 of the Code of Virginia;*
 - 7. Clearing of lands specifically for bona fide agricultural purposes; the management, tilling, planting, or harvesting of agricultural, horticultural, or forest crops; livestock feedlot operations; agricultural engineering operations, including construction of terraces, terrace outlets, check dams, desilting basins, dikes, ponds, ditches, strip cropping, lister furrowing, contour cultivating, contour furrowing, land drainage, and land irrigation; or as additionally set forth by the board in regulations. However, this exception shall not apply to harvesting of forest crops, unless the area on which harvesting occurs is reforested artificially or naturally in accordance with the provisions of Chapter 11 of Title 10.1 of the Code of Virginia (§ 10.1-1100 et seq.) or is converted to bona fide agricultural or improved pasture use as described in Subsection B of § 10.1-1163 of the Code of Virginia;*
 - 8. Installation of fence and sign posts or telephone and electric poles and other kinds of posts or poles;*
 - 9. Shoreline erosion control projects on tidal waters when all of the land-disturbing activities are within the regulatory authority of and approved by local wetlands boards, the Virginia Marine Resources Commission, or the United States Army Corps of Engineers; however, any associated land that is disturbed outside of this exempted area shall remain subject to the ESCL and the regulations adopted pursuant thereto;*

10. *Land-disturbing activities in response to a public emergency where the related work requires immediate authorization to avoid imminent endangerment to human health or the environment. In such situations, the VESCP authority shall be advised of the disturbance within seven days of commencing the land-disturbing activity, and compliance with the administrative requirements of Subsections 10-6, 10-7 and 10-8 of this ordinance are required within 30 days of commencing the land-disturbing activity;*
11. *Discharges to a sanitary sewer or a combined sewer system that are not from a land-disturbing activity; and*
12. *Repair or rebuilding of the tracks, rights-of-way, bridges, communication facilities, and other related structures and facilities of a railroad company.*

Sec. 10-6 SUBMISSION AND APPROVAL OF PLANS; CONTENTS OF PLANS

- A. *Except as provided herein, no person may engage in any regulated land-disturbing activity until he or she has submitted to the FDCD an erosion and sediment control plan for the regulated land-disturbing activity and such plan has been approved by the FDCD. No approval to begin a land disturbing activity will be issued unless evidence of VPDES permit coverage is obtained where it is required. Where the land-disturbing activity results from the construction of a (i) single-family detached residential structure or (ii) farm building or structure on a parcel of land with a total impervious cover percentage, including the impervious cover from the farm building or structure to be constructed, of less than five percent, and the construction does not require fill from an off-site location or removal of cut material to an off-site location, an agreement in lieu of a plan may be substituted for an erosion and sediment control plan if executed by the FDCD.*
- B. *The standards contained within the "Virginia Erosion and Stormwater Management Regulation (9VAC25-875)," or the Virginia Stormwater Management Handbook, as amended are to be used by the applicant when making a submission under the provisions of this ordinance and in the preparation of an erosion and sediment control plan. The VESCP plan-approving authority, in considering the adequacy of a submitted plan, shall be guided by the same standards, regulations and guidelines. When the standards vary between the publications, the Virginia Erosion and Stormwater Management Regulation shall take precedence.*
- C. *The VESCP plan-approving authority shall review erosion and sediment control plans submitted to it and grant written approval within 60 days of the receipt of the plan if it determines that the plan meets the requirements of the Erosion and Sediment Control Law for Localities not Administering a Virginia Erosion and Stormwater Management Program and 9VAC25-875, and if the person responsible for carrying out the plan certifies that he or she will properly perform the erosion and sediment control measures included in the plan and will comply with the provisions of this ordinance. In addition, as a prerequisite to engaging in the land-disturbing activities shown on the approved plan, the person responsible for carrying out the plan shall provide the name of the responsible land disturber to the VESCP*

authority, as required by 9VAC25-875-300 and 9VAC25-875-550, who will be in charge of and responsible for carrying out the land-disturbing activity. Failure to provide the name of the responsible land disturber, prior to engaging in land-disturbing activities may result in denial of the approval of the plan and the person responsible for carrying out the plan shall be subject to the penalties provided in this ordinance.

However, the VESCP plan-approving authority may waive the Responsible Land Disturber certificate requirement for an agreement in lieu of a plan for construction of a single-family detached residential structure. If a violation occurs during the land-disturbing activity associated with the construction of the single-family detached residential structure, then the person responsible for carrying out the agreement in lieu of a plan shall correct the violation and provide the name of the responsible land disturber to the VESCP authority. Failure to provide the name of the responsible land disturber shall be a violation of this ordinance.

- D. When the plan is determined to be inadequate, written notice of disapproval stating the specific reasons for disapproval shall be communicated to the applicant within 45 days. The notice shall specify such modifications, terms and conditions that will permit approval of the plan. If no action is taken within 45 days, the plan shall be deemed approved and the person authorized to proceed with the proposed activity.*
- E. The FDCD shall act on any erosion and sediment control plan that has been previously disapproved within 45 days after the plan has been revised, resubmitted for approval, and deemed adequate.*
- F. The FDCD may require changes to an approved plan when:*
 - 1. The inspection reveals that the plan is inadequate to satisfy applicable regulations; or*
 - 2. The person responsible for carrying out the plan finds that because of changed circumstances or for other reasons the approved plan cannot be effectively carried out, and proposed amendments to the plan, consistent with the requirements of this ordinance, are agreed to by the VESCP plan-approving authority and the person responsible for carrying out the plans.*
- G. Variances: The VESCP plan-approving authority may waive or modify any of the standards that are deemed to be inappropriate or too restrictive for site conditions, by granting a variance. A variance may be granted under these conditions:*
 - 1. At the time of plan submission, an applicant may request a variance to become part of the approved erosion and sediment control plan. The applicant shall explain the reasons for requesting variances in writing. Specific variances which are allowed by the VESCP plan-approving authority shall be documented in the plan.*
 - 2. During construction, the person responsible for implementing the approved plan may request a variance in writing from the VESCP plan-approving authority. The VESCP*

- plan-approving authority shall respond in writing either approving or disapproving such a request. If the VESCP plan-approving authority does not approve a variance within 10 days of receipt of the request, the request shall be considered to be disapproved. Following disapproval, the applicant may resubmit a variance request with additional documentation.*
- 3. The Town shall consider variance requests judiciously, keeping in mind both the need of the applicant to maximize cost effectiveness and the need to protect off-site properties and resources from damage.*
- H. In order to prevent further erosion, the Town may require approval of a plan for any land identified in the local program as an erosion impact area.*
- I. When a land-disturbing activity will be required of a contractor performing construction work pursuant to a construction contract, the preparation, submission, and approval of an erosion and sediment control plan shall be the responsibility of the owner.*
- J. As an alternative to submitting soil erosion control and stormwater management plans to the FDCD pursuant to § 62.1-44.15:34 of the Code of Virginia, any person engaging in more than one jurisdiction in the creation and operation of a wetland mitigation or stream restoration bank that has been approved and is operated in accordance with applicable federal and state guidance, laws, or regulations for the establishment, use, and operation of (i) a wetlands mitigation or stream restoration bank, pursuant to a mitigation banking instrument signed by the Department, the Marine Resources Commission, or the U.S. Army Corps of Engineers, or (ii) a stream restoration project for purposes of reducing nutrients or sediment entering state waters may submit standards and specifications for Department approval that describe how land-disturbing activities shall be conducted. The Department shall have 60 days after receipt in which to act on standards and specifications submitted to it or resubmitted to it for approval.*

Section 10-7. EROSION AND SEDIMENT CONTROL PLAN; CONTENTS OF PLANS

- A. An erosion and sediment control plan shall be filed for a development and the buildings constructed within, regardless of the phasing of construction. The erosion and sediment control plan shall be consistent with the criteria, techniques, and methods set forth in 9VAC25-875-560. The erosion and sediment control plan shall contain all major conservation decisions to ensure that the entire unit or units of land will be so treated to achieve the conservation objectives in 9VAC25-875-560. The erosion and sediment control plan may include:*
- 1. Appropriate maps;*
 - 2. An appropriate soil and water plan inventory and management information with needed interpretations; and*
 - 3. A record of decisions contributing to conservation treatment.*

- B. Plan Format: Any erosion and sediment control plan shall be submitted in paper copy of as many copies as instructed by the FDCD, and in an electronic file of a format instructed by the FDCD.*
- C. The person responsible for carrying out the plan shall provide the name of an individual holding a certificate who will be in charge of and responsible for carrying out the land-disturbing activity to the VESCP authority. Note: The VESCP authority may waive the Responsible Land Disturber certificate requirement for an agreement in lieu of a plan in accordance with § 62.1-44.15:34 or § 62.1-44.15:55 of the Code of Virginia.*
- D. If individual lots or sections in a residential development are being developed by different property owners, all land-disturbing activities related to the building construction shall be covered by an erosion and sediment control plan or an "Agreement in Lieu of a Plan" signed by the property owner.*
- E. Land-disturbing activity of less than 5,000 square feet on individual lots in a residential development shall not be considered exempt from the provisions of the Virginia Erosion and Stormwater Management Act (VESMA), ESCL, or this ordinance if the total land-disturbing activity in the development is equal to or greater than 10,000 square feet.*

Sec. 10-8 PERMITS; FEES; SECURITY FOR PERFORMANCE

- A. Agencies authorized under any other law to issue grading, building, or other permits for activities involving land-disturbing activities shall not issue any such permit unless the applicant submits with his application an approved erosion and sediment control plan, certification that the plan will be followed and evidence of Virginia Pollutant Discharge Elimination System ("VPDES") permit coverage where it is required.*
- B. No person may engage in any land-disturbing activity until he or she has acquired a land-disturbing permit (unless the proposed land-disturbing activity is specifically exempt from the provisions of this ordinance), has paid the fees and has posted the required bond.*
- C. An administrative fee of an amount set out in the appropriate fee schedule, shall be paid to the Town at the time of submission of the erosion and sediment control plan.*
- D. No land-disturbing permit shall be issued until the applicant submits with his or her application an approved erosion and sediment control plan, or agreement in lieu of an approved erosion and sediment control plan, and certification that the plan will be followed.*
- E. Prior to the issuance of any permit, the Town may also require an applicant to submit a reasonable performance bond with surety, cash escrow, or an irrevocable letter of credit acceptable to the ESC Administrator to ensure that measures could be taken by the Town at the applicant's expense should the applicant fail, after proper notice, within the time*

specified to initiate or maintain appropriate conservation measures required of him or her by the approved plan as a result of his land-disturbing activity.

The amount of the bond or other security for performance shall not exceed the total of the estimated cost to initiate and maintain appropriate conservation action based on unit price for new public or private sector construction in the locality and a reasonable allowance for estimated administrative costs and inflation which shall not exceed 25% percent of the cost of the conservation action. Should it be necessary for the Town to take such conservation action, the Town may collect from the applicant any costs in excess of the amount of the surety held. Within 60 days of adequate stabilization, as determined by the FD CD in any project or section of a project, such bond, cash escrow or letter of credit, or the unexpended or unobligated portion thereof, shall be either refunded to the applicant or terminated, based upon the percentage of stabilization accomplished in the project or project section. These requirements are in addition to all other provisions relating to the issuance of permits and are not intended to otherwise affect the requirements for such permits.

Sec. 10-9 MONITORING, REPORTS, AND INSPECTIONS

- A. The responsible land disturber, as defined by § 62.1-44.15:52, shall be in charge of and responsible for carrying out the land-disturbing activity and provide for and assist in the periodic inspections of the land-disturbing activity. The person responsible for carrying out the plan shall monitor the land-disturbing activity. The person responsible for carrying out the plan will maintain records of these inspections and maintenance, to ensure compliance with the approved plan and to determine whether the measures required in the plan are effective in controlling erosion and sedimentation.*
- B. The FD CD shall periodically inspect the land-disturbing activity in accordance with 9VAC25-875-330 to ensure compliance with the approved plan and to determine whether the measures required in the plan are effective in controlling erosion and sedimentation. The owner, permittee, or person responsible for carrying out the plan shall be given notice of the inspection and shall such inspection in accordance with § 62.1-44.15:60 and the land-disturbing permit.*

If the ESC Administrator determines that there is a failure to comply with the plan, notice to comply may be served upon the permittee or person responsible for carrying out the plan. Such notice shall be served by delivery by facsimile, e-mail, or other technology; by mailing with confirmation of delivery to the address specified in the permit application or in the plan certification, if available, or in the land records of the locality; or by delivery at the site of the land-disturbing activities to the agent or employee supervising such activities.

The notice to comply shall specify the measures needed to comply with the land-disturbance approval conditions or shall identify the plan approval or land-disturbance approval needed to comply with this article and shall specify a reasonable time within which such measures shall be completed. In any instance in which a required land-

disturbance approval has not been obtained, the VESCP authority or the FDCD may require immediate compliance. In any other case, the VESCP authority or the FDCD may establish a time for compliance by taking into account the risk of damage to natural resources and other relevant factors. Notwithstanding any other provision in this ordinance, a VESCP authority or the FDCD may count any days of noncompliance as days of violation should an enforcement action be taken. The issuance of a notice to comply shall not be considered a case decision, as defined by § 2.2-4001 of the Code of Virginia.

Upon failure to comply within the specified time, any plan approval or land-disturbance approval may be revoked and the permittee or person responsible for carrying out the plan shall be subject to the penalties provided by this ordinance.

- C. *Upon issuance of an inspection report denoting a violation of § 62.1-44.15:55 of the Code of Virginia, the ESC Administrator may, in conjunction with or subsequent to a notice to comply as specified in this ordinance, issue an order requiring that all or part of the land-disturbing activities permitted on the site be stopped until the specified corrective measures have been taken.*

If land-disturbing activities have commenced without an approved plan, the ESC Administrator may issue an order requiring that all of the land-disturbing activities be stopped until an approved plan or any required permits are obtained.

Where the alleged noncompliance is causing or is in imminent danger of causing harmful erosion of lands or sediment deposition in waters within the watersheds of the Commonwealth, or where the land-disturbing activities have commenced without an approved erosion and settlement control plan, a stop work order may be issued without regard to whether the alleged violator has been issued a notice to comply as specified in this ordinance. Otherwise, such an order may be issued only after the alleged violator has failed to comply with such a notice to comply.

The stop work order shall be served in the same manner as a notice to comply and shall remain in effect for a period of seven days from the date of service pending application by the Town or permit holder for appropriate relief to the Circuit Court of Prince Edward County or Cumberland County, depending on the location of work, or other appropriate court. The Town shall serve such stop work order for disturbance without an approved plan upon the owner by mailing with confirmation of delivery to the address specified in the land records. The order shall be posted on the site where the disturbance is occurring, and shall remain in effect until permits and plan approvals are secured, except in such situations where an agricultural exemption applies.

If the alleged violator has not obtained an approved plan within seven days from the date of service of the stop work order, the ESC Administrator may issue an order to the owner requiring that all construction and other work on the site, other than corrective measures, be stopped until an approved plan has been obtained. Such an order shall be served upon the owner by mailing with confirmation of delivery to the address specified in the plan or the land records of the Town.

The owner may appeal the issuance of an order to the circuit court of the jurisdiction wherein the violation was alleged to have occurred, either the Circuit Court of Prince Edward County or Cumberland County, or other appropriate remedy.

Any person violating, failing, neglecting or refusing to obey an order issued by the ESC Administrator may be compelled in a proceeding instituted in the Circuit Court of Prince Edward County or Cumberland County to obey same and to comply therewith by injunction, mandamus or other appropriate remedy.

Upon completion and approval of corrective action or obtaining an approved plan, the order shall immediately be lifted.

Nothing in this section shall prevent the Director of the Department of Community Development from taking any other action authorized by this ordinance or other applicable laws.

Sec. 10-10 PENALTIES, INJUNCTIONS, AND OTHER LEGAL ACTIONS

- A. Any person who has violated, failed, neglected, or refused to obey any order, notice, or requirement of the FDCD any condition of a land-disturbance approval, or any provision of this ordinance shall, upon a finding of a court of competent jurisdiction, be assessed a civil penalty. The civil penalty for any one violation shall be not less than \$100.00 nor more than \$1,000.00, except that the civil penalty for commencement of land-disturbing activities without an approved plan shall be \$1,000.00. Each day during which the violation is found to have existed shall constitute a separate offense. In no event shall a series of specified violations arising from the same operative set of facts result in civil penalties which exceed a total of \$10,000.00, except that a series of violations arising from the commencement of land-disturbing activities without an approved plan for any site shall not result in civil penalties which exceed a total of \$10,000.00.*
- B. The Director of FDCD or the owner or property which has sustained damage, or which is in imminent danger of being damaged, may apply to the Circuit Court of Prince Edward County or Cumberland, depending on the location of the property, to enjoin a violation or a threatened violation of §§ 62.1-44.15:55 or 62.1-44.15:58 of the Code of Virginia, without the necessity of showing that an adequate remedy at law does not exist.*

However, an owner of property shall not apply for injunctive relief unless (i) he has notified in writing the person who has violated the local program, and the program authority, that a violation of the local program has caused, or creates a probability of causing, damage to his property, and (ii) neither the person who has violated the local program nor the program authority has taken corrective action within fifteen days to eliminate the conditions which have caused, or create the probability of causing, damage to his property.

- C. In addition to any criminal or civil penalties provided under this ordinance, any person who violates any provision of the Erosion and Sediment Control Law may be liable to the Town in a civil action for damages.*

- D. *Without limiting the remedies which may be obtained in this section, any person violating or failing, neglecting, or refusing to obey any injunction, mandamus or other remedy obtained pursuant to this section shall be subject, in the discretion of the court, to a civil penalty not to exceed \$2,000 for each violation. A civil action for such violation or failure may be brought by the Town.*

Any civil penalties assessed by a court shall be paid into the treasury of the Town except that where the violator is the locality itself, or its agent, the court shall direct the penalty to be paid into the state treasury.

- E. *With the consent of any person who has violated, failed, neglected, or refused to obey any regulation or condition of a permit or any provision of this ordinance, or order of the FDCD, the Town may provide for the payment of civil charges for violations in specific sums, not to exceed the limit specified in Subsection D of this section. Such civil charges shall be instead of any appropriate civil penalty which could be imposed under Subsection A or D.*
- F. *The Commonwealth's Attorney shall, upon request of the Town, take legal action to enforce the provisions of this ordinance.*

Sec. 10-11 APPEALS AND JUDICIAL REVIEW

- A. *Final decisions of the Town under this ordinance shall be subject to review by the Circuit Court of Prince Edward County or Cumberland County, provided an appeal is filed within 30 days from the date of any written decision adversely affecting the rights, duties, or privileges of the person engaging in or proposing to engage in land-disturbing activities.*

3. This ordinance shall be in full force and effect upon passage.

Approved: _____
Mayor

Attest: _____
Clerk of Council

I certify that the above ordinance was:

Adopted on _____.

Ayes: _____. Nays: _____. Absent: _____. Abstain: _____.

The Honorable A.D. “Chuckie” Reid: _____.

The Honorable Sallie O. Amos _____.

The Honorable Daniel E. Dwyer _____.

The Honorable Tommy Pairer _____.

The Honorable Adam Yoelin _____.

The Honorable Donald L. Hunter _____.

The Honorable John Hardy _____.

**REQUEST TO APPROVE RESOLUTION NO. 2024-10-01 – TO TRANSFER FUNDS
WITHIN THE GENERAL FUND AND STREET MAINTENANCE FUND FOR FY24**

Mr. Hardy made a motion to approve Resolution No. 2024-10-01, seconded by Mr. Reid, and with a recorded vote of Council members Dwyer, Pairer, Yoelin, Hunter, Hardy, Amos, and Reid voting “yes”, the motion passed.

BACKGROUND: Finance Director Julie Moore reviewed the budget adjustment at the September 4, 2024, Work Session. A Public Hearing was held on October 9, 2024.

Resolution No. 2024-10-01

**A RESOLUTION TO TRANSFER FUNDS WITHIN THE GENERAL FUND AND
STREET MAINTENANCE FUND FOR THE FISCAL YEAR BEGINNING JULY 1, 2023,
AND ENDING JUNE 30, 2024**

WHEREAS, it is necessary to transfer funds within the General Fund and the Street Maintenance Fund to address insufficient funding in various departments for the fiscal year beginning July 1, 2023, and ending June 30, 2024; and

WHEREAS, the General Fund requires a transfer of \$185,936.22 to various departments to ensure adequate funding;

WHEREAS, the Street Maintenance Fund requires a transfer of \$720,019.31, of which \$267,531.91 will be transferred between departments to address funding shortfalls and the remaining \$452,487.40 will be funded through additional revenue sources;

NOW, THEREFORE, BE IT RESOLVED by the Council of the Town of Farmville that:

1. A transfer of \$185,936.22 is approved within the General Fund to various departments as outlined in the attached Exhibit A.
2. Within the Street Maintenance Fund: a. A transfer of \$267,531.91 is approved to be moved between departments to address insufficient funding. b. An additional \$338,345.68 is allocated to the Highway Fund revenue line. c. The use of \$114,141.72 from the prior year fund balance is approved to offset expenses in the Collector department, totaling \$452,487.40.
3. The purpose of these transfers is to resolve funding deficiencies and ensure proper allocation of resources by the end of the fiscal year.
4. The Finance Director is hereby authorized to make all necessary adjustments to the General Fund and Street Maintenance Fund accounts to effectuate these transfers.

Approved:

Mayor

Attest:

Town Clerk

I certify that the above resolution was:

Adopted on _____.

Ayes: _____. Nays: _____. Absent: _____. Abstain: _____.

The Honorable Sallie O. Amos: _____.

The Honorable A.D. "Chuckie" Reid: _____.

The Honorable Daniel E. Dwyer _____.

The Honorable Tommy Pairt _____.

The Honorable Adam B Yoelin _____.

The Honorable Donald L. Hunter _____.

The Honorable John F. Hardy

EXHIBIT A

PROPOSED BUDGET ADJUSTMENTS FY24

Account Id	Description	Debit	Credit
15-2404-0007	HIGHWAY FUNDS		338,345.68
15-1100-5473	PAVING-ARTERIAL		267,531.91
15-1110-5473	PAVING-COLLECTOR	720,019.31	
15-4100-0050	USE OF PY FUND BALANCE		114,141.72
TOTALS - Fund 15		720,019.31	720,019.31

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10-3200-5448	MAINT-TRUCKS & EQUIP	41,709.26		Overage due to ladder truck
10-4300-5409	JANITORIAL CONTRACT		41,709.26	

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10-1500-7002	OPENGOV SOFTWARE #5105	18,000.00		
10-4300-5409	JANITORIAL CONTRACT		18,000.00	GASB 96 - Record future payments

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10-6100-5450	MAINT-BUILDINGS & GROUNDS	14,783.85		
10-4300-5409	JANITORIAL CONTRACT		14,783.85	Library Maintenance (A/C Unit)

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10-8100-5838	POLICE LEASED VEHICLES (5 YEAR)	82,000.00		FY24 Lease purchased at time of
10-8100-5839	POLICE LEASED VEHICLES INTEREST (5 YEAR)	21,000.00		budget was unaware of payment
10-4300-7525	PAINT INTERIER TRAIN STATION		20,000.00	and terms
10-4300-7526	ORIENTAL RUGS TRAIN STATION		21,993.00	
10-4300-5451	MAINT-GROUNDS		24,000.00	
10-4300-2005	HOSPITAL INSURANCE		34,000.00	
10-4300-5412	EXPENDABLE TOOLS & SUPPLIES		3,007.00	

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10-7130-5450	MAINT-SPORTS ARENA	647.21		
10-4300-5409	JANITORIAL CONTRACT		647.21	

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10-9100-7610	DISPATCH CENTER GENERATOR	7,795.90	
10-4300-5409	JANITORIAL CONTRACT		7,795.90

TOTALS - Fund 10	185,936.22	185,936.22
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**REQUEST TO APPROVE RESOLUTION NO. 2024-10-02 – TO CARRY FORWARD
ENCUMBERED AMOUNTS FROM FY24 BUDGET TO FY25 BUDGET**

Mr. Reid made a motion to approve Resolution No. 2024-10-02, seconded by Mr. Pairet, and with a recorded vote of Council members Pairet, Yoelin, Hunter, Hardy, Amos, Reid, and Dwyer voting “yes”, the motion passed.

BACKGROUND: Finance Director Julie Moore reviewed the budget adjustment at the September 4, 2024, Work Session. A Public Hearing was held on October 9, 2024.

Resolution No. 2024-10-02

**A RESOLUTION TO CARRY FORWARD ENCUMBERED AMOUNTS FROM FY24
BUDGET TO FY25 BUDGET**

WHEREAS, certain items ordered in Fiscal Year 2024 were not received or invoiced by the end of the fiscal year, necessitating the transfer of encumbered funds to the new fiscal year; and

WHEREAS, it is necessary to transfer these funds to the Fiscal Year 2025 budget to cover outstanding encumbrances and ensure that all items and projects are completed as planned;

NOW, THEREFORE, BE IT RESOLVED BY THE COUNCIL OF THE TOWN OF FARMVILLE:

1. To transfer Fiscal Year 2024 budgeted funds to the Fiscal Year 2025 budget in the aggregate amount of \$1,172,166.99, as follows:
 - o General Fund (Fund 10): \$306,824.50
 - o Street Maintenance Fund (Fund 15): \$8,984.14
 - o Water Fund (Fund 40): \$295,650.00
 - o Sewer Fund (Fund 42): \$235,836.37
 - o Transportation Fund (Fund 44): \$311,460.00
 - o Airport Fund (Fund 45): \$13,411.98
2. The purpose of these transfers is to carry forward budgeted funds for items and projects that were ordered but not received or invoiced by June 30, 2024.

3. The Finance Director is hereby authorized to make the necessary adjustments to the Fiscal Year 2025 budget to reflect these encumbrances.

Approved:

Mayor

Attest:

Town Clerk

I certify that the above resolution was:

Adopted on _____.

Ayes: _____. Nays: _____. Absent: _____. Abstain: _____.

The Honorable Sallie O. Amos: _____.

The Honorable A.D. "Chuckie" Reid _____.

The Honorable Daniel E. Dwyer _____.

The Honorable Tommy Pairt _____.

The Honorable Adam B. Yoelin _____.

The Honorable Donald L. Hunter _____.

The Honorable John F. Hardy _____.

**REQUEST TO APPROVE RESOLUTION NO. 2024-10-03 – TO AMEND THE FY25
BUDGET TO CARRY FORWARD UNENCUMBERED FUNDS FROM FY24 AND TO
INCLUDE ADDITIONAL ARPA REVENUE**

Mr. Hunter made a motion to approve Resolution No. 2024-10-03 to amend the FY25 budget to carry forward unencumbered funds from FY24 and to include additional ARPA revenue, seconded by Mrs. Amos, and with a recorded vote of Council members Yoelin, Hunter, Hardy, Amos, Reid, Dwyer, and Pairt voting "yes", the motion passed.

BACKGROUND: Finance Director Julie Moore reviewed the budget adjustment at the September 4, 2024, Work Session. A Public Hearing was held on October 9, 2024.

Resolution No. 2024-10-03

**A RESOLUTION TO AMEND THE FY25 BUDGET TO CARRY FORWARD
UNENCUMBERED FUNDS FROM FY24 AND TO INCLUDE ADDITIONAL ARPA
REVENUE**

WHEREAS, certain items budgeted in Fiscal Year 2024 were not encumbered by the end of the fiscal year due to the projects not having commenced; and

WHEREAS, these commitments were previously approved by the Council, and it is necessary to roll over these funds into the Fiscal Year 2025 budget; and

WHEREAS, the Sewer Fund requires the inclusion of additional ARPA revenue to fund the UV Conversion Project;

NOW, THEREFORE, BE IT RESOLVED BY THE COUNCIL OF THE TOWN OF FARMVILLE:

1. To carry forward the following unencumbered amounts from the Fiscal Year 2024 budget to the Fiscal Year 2025 budget:

General Fund (Fund 10):

- STATION TRAFFIC WARNING: \$6,670.79
- ABM EXPENSES: \$1,185,576.96
- Total: \$1,192,247.75

Water Fund (Fund 40):

- OXIDATION TANK-ARPA #8836509: \$537,238.21
- GEOLOGICAL STUDY WELL SITE-ARPA: \$100,000.00
- AIR SOUR SYSTEM-ARPA: \$135,000.00
- CONVERSION LIME TO CAUSTIC SODA-ARPA: \$165,000.00
- INFLUENT ACTUATOR VALUE ASSY-ARPA: \$48,000.00
- OVERAGES OF ARPA PROJECTS: \$326,500.00
- Total: \$1,311,738.21

Sewer Fund (Fund 42):

- ELECTRIC ACTUATORS-ARPA: \$23,000.00
- UV CONVERSION PROJECT-ARPA: \$436,153.00
- UV CONVERSION PROJECT-ARPA (including Revenue): \$2,500,000.00
- Total: \$2,959,153.00

2. To include the additional ARPA revenue in the Sewer Fund to cover the UV Conversion Project, as previously discussed by the Council.
3. The Finance Director is hereby authorized to make the necessary adjustments to the Fiscal Year 2025 budget to reflect these amendments.

Approved:

Mayor

Attest:

Town Clerk

I certify that the above resolution was:

Adopted on _____.

Ayes: _____. Nays: _____. Absent: _____. Abstain: _____.

The Honorable Sallie O. Amos: _____.

The Honorable A.D. "Chuckie" Reid _____.

The Honorable Daniel E. Dwyer _____.

The Honorable Tommy Pairt _____.

The Honorable Adam B. Yoelin _____.

The Honorable Donald L. Hunter _____.

The Honorable John F. Hardy _____.

REQUEST TO ADOPT UPDATED FARMVILLE AREA BUS TITLE VI PLAN

Mr. Hunter made a motion to adopt the updated Farmville Area Bus Title VI Plan, seconded by Mr. Dwyer, and with a recorded vote of Council members Hunter, Hardy, Amos, Reid, Dwyer, Pairt, and Yoelin voting "yes", the motion passed.

BACKGROUND: The Farmville Area Bus receives public transportation funding from the Federal Transit Administration (FTA) and the Virginia Department of Rail and Public Transportation (DRPT). To receive funding from the FTA and the DRPT, the Farmville Area Bus

is required to develop policies, programs, and practices that ensure federal and state transit dollars are used in a manner that is nondiscriminatory as required under Title VI. The plan is to be updated periodically (at least every three years) to incorporate changes and additional responsibilities that arise.

REQUEST TO ADOPT RESOLUTION NO. 2024-10-04 – AUTHORIZING THE ALLOCATION OF ADDITIONAL SET-ASIDE FUNDS TO COVER THE BUDGET DEFICIT FOR THE SPLASHPAD BATHROOM CONSTRUCTION PROJECT

Mrs. Amos made a motion to pass Resolution No. 2024-10-04, seconded by Mr. Reid, and with a recorded vote of Council members Hardy, Amos, Reid, Dwyer, Pairet, Yoelin, and Hunter voting “yes”, the motion passed.

BACKGROUND: Finance Director Julie Moore provided an update at the October 2, 2024, Work Session on the cost to build a bathroom at the splashpad park. Originally a prefabricated structure was considered but was determined not to be an available option. The cost provided is for the construction of a 930 square foot concrete bathroom with women’s and men’s stalls, showers and changing rooms, ADA-compliant, and includes an engineering fee.

Resolution No. 2024-10-04

A RESOLUTION TO AMEND THE FY25 BUDGET TO ALLOCATE ADDITIONAL SET-ASIDE FUNDS FOR THE SPLASHPAD BATHROOM CONSTRUCTION

WHEREAS the Town Council previously approved a budget of **\$150,000** for the construction of bathroom facilities, including changing rooms and showers, at the Splashpad location; and

WHEREAS due to rising construction costs and updated design requirements, the projected cost for the Splashpad bathroom construction has increased to **\$332,736**, resulting in a deficit of **\$182,736**; and

WHEREAS the Council has agreed to utilize set-aside funds to cover this deficit, ensuring that the project can be completed without affecting other planned projects;

NOW, THEREFORE, BE IT RESOLVED BY THE COUNCIL OF THE TOWN OF FARMVILLE:

1. To authorize the allocation of **\$182,736** from set-aside funds to cover the budget deficit for the Splashpad bathroom facilities construction project.

2. To approve the total project cost of **\$332,736**, allowing for the completion of the bathroom facilities, including changing rooms and showers, at the Splashpad location.
3. The Finance Director is hereby authorized to make the necessary adjustments to the Fiscal Year 2025 budget to reflect this allocation and proceed with the construction as per the updated project plan.

Approved:

Mayor

Attest:

Town Clerk

I certify that the above resolution was:

Adopted on _____.

Ayes: _____. Nays: _____. Absent: _____. Abstain: _____.

The Honorable Sallie O. Amos: _____.

The Honorable A.D. "Chuckie" Reid _____.

The Honorable Daniel E. Dwyer _____.

The Honorable Tommy Pairt _____.

The Honorable Adam B. Yoelin _____.

The Honorable Donald L. Hunter _____.

The Honorable John F. Hardy _____.

TOWN MANAGER'S REPORT

- Another traffic analysis was completed on the 500 and 800 blocks of First Avenue. Council members were provided with a review of the data obtained. There was more vehicular

traffic in September compared to the August timeframe, but the data was the same as previously reported. Enforcement action on the vehicular speeding is believed to be all that is needed and not to change the flow of traffic with stop signs.

- Sheetz is planning in 2025 to demolish their current building and rebuild adding a potential drive-thru. The structure will be torn down and the new model rebuilt and then soon be back up and running.
- Dominion Energy is planning to also remodel the existing building on East Third Street in 2025.
- Hurt & Proffitt staff have located and identified 450 of the town's 453 fire hydrants for the asset management plan for infrastructure. Work is continuing on the inspection of manholes of which 635 of the town's 1300 have been completed.
- TRC will have the lead and copper survey completed by the federal government deadline but there will be many unknown areas. There is a time period to resubmit the unknown information.

Finance Director Julie Moore provided an update on the plan to obtain this information. A letter is required to notify residents that the property information was identified as unknown. The utility bills are to contain a flyer and information placed in the newsletter notifying residents. When the letters are sent, a step-by-step survey will be included which describes the information being sought. Residents may take pictures to send in. If the information is sent in within a certain timeframe, a \$20.00 discount will be offered from the utility bill. For the remainder of information needed, the meter readers will place notices on doors to schedule a time to determine the line coming into the residence.

- Public Works Department has made more progress on ADA access on sidewalks within the last few weeks in front of Food Lion and the shopping center on Main Street.
- Fall cleanup is scheduled for October 21, 2024. There was an initial misprint on Facebook. Items must be left out before 7:30 AM on October 21, 2024, and residents must contact the Public Works Department by Friday, October 18, 2024, at 4:00 PM, to report items will be left out for pickup.
- The contractor with ABM, Pedal Valve, is on site to begin the replacement of commercial water meters.

- Work is nearing completion at the Town Hall building on the basement ceiling near the elevator access and the replacement of the generator.
- An update was provided on Mr. Hunter's request concerning a bus shelter on Vernon Street. Julie Adams with the Farmville Area Bus will submit a grant in February 2025, with an award anticipated by August 2025.

COMMENTS BY MAYOR AND TOWN COUNCIL

- Mr. Yoelin thanked everyone for their attendance and participation at the meeting. A reminder was made of Breast Cancer Awareness month. A thank you was expressed to Public Works Director Robin Atkins for the work on the handicap accessibility on the sidewalks in front of Food Lion.
- Mr. Pairet asked the Town Manager if Hurt & Proffitt is still on schedule to provide the asset management report in December. The Town Manager reported that December is still the goal for completion, and that it is not an easy process to complete.

Mayor Vincent provided an update:

- Pig Roast held last month in support of the Habitat for Humanity.
- National Night Out event was cancelled due to inclement weather.
- Served as coach at Symposium Day at Longwood University.
- Attended the National Leadership Forum on Rural Development and Outdoor Recreation in Pittsburg, PA.
- Welcomed one of the most successful sports authors in American history and new resident to Farmville, John Feinstein.
- Farmville Downtown Partnership held the Rock the Block event.
- Longwood University basketball team scrimmage held.
- Attended the Alzheimer's Leadership roundtable with Police Chief Andy Ellington regarding the Alzheimer's Walk to be held in November.
- With Council members wearing pink to show support, a reminder was made of Breast Cancer Awareness month. Sentiments were expressed to those who have suffered or survived the cancer.

- Council members will attend the VML conference scheduled on October 13-15, 2024, in Virginia Beach, VA.
- Three members of the Farmville Town Council are up for election and on the ballots during this election season. Voting is participation in democracy, and everyone is encouraged to go out and vote.

There being no other business and on a motion by Mr. Hunter, seconded by Mr. Hardy, with all in favor stating “aye”, the meeting adjourned at 6:50 PM.

APPROVED:

ATTEST:

Brian R. Vincent, Mayor

Mary H. McKay, Clerk of Council



Town of Farmville

Agenda Item Summary

MEETING DATE: November 6, 2024

ITEM NUMBER: 11.a. – September 2024 Finance Report

BACKGROUND: Verbal report by Finance Director Julie Moore.

RECOMMENDATION: Accept the Finance Report as presented.

FISCAL IMPACT:

ATTACHMENTS:

1. Revenue Report - September 2024
2. Salary Report - September 2024
3. Revenue All Funds vs. Budget - September 2024
4. Revenue All Funds Vs Prior Year - September 2024
5. Revenue GF Vs Budget - September 2024
6. Revenue GF Vs Prior Year - September 2024
7. Expense All Funds Vs Budget - September 2024
8. Expense All Funds Vs Prior Year - September 2024
9. Expense by Dept Vs Budget - September 2024
10. Expenses by Dept Vs Prior Year - September 2024

**TOWN OF FARMVILLE
REVENUE REPORT
AS OF SEPTEMBER 30, 2024**

Account Id	Description	Current Revenue	YTD Revenue	Anticipated	% Realized
10-1101-0001	CURRENT REAL PROP TAXES	1,154	1,858	810,000	0.2300
10-1102-0001	CURRENT PUBLIC SERVICE CORP TA	-	-	62,590	0.0000
10-1103-0001	CURRENT PERSONAL PROPERTY TAX	(471)	80	273,030	0.0300
10-1106-0001	PENALTIES-TAXES	175	229	1,500	15.3000
10-1106-0002	INTEREST-TAXES	147	195	1,500	13.0000
10-1106-0003	PENALTY-PP TAX	9	5	500	1.0600
10-1106-0004	INTEREST-PP TAX	5	5	150	3.0000
10-1107-0001	DELINQUENT TAXES	1,888	2,942	5,000	58.8300
10-1200-0001	CONSUMPTION TAX	-	5,819	27,000	21.5500
10-1201-0001	SALES TAX	-	41,617	450,000	9.2500
10-1202-0001	UTILITY TAX	-	72,165	360,000	20.0500
10-1203-0001	BUSINESS LICENSE TAX	2,903	6,291	1,620,000	0.3900
10-1203-0099	PENALTY-BUSINESS LICENSES	-	-	5,000	0.0000
10-1204-0001	BANK FRANCHISE TAXES	-	-	235,000	0.0000
10-1204-0004	RIGHT OF WAY ACCESS FEE	-	3,308	16,000	20.6800
10-1205-0001	MOTOR VEHICLE LICENSES	-	-	87,000	0.0000
10-1206-0001	COMMUNICATION SALES & USE TAX	-	29,361	360,000	8.1600
10-1210-0001	LODGING TAX	91,242	241,017	800,000	30.1300
10-1211-0001	FOOD TAX	320,268	921,082	3,800,000	24.2400
10-1211-0099	PENALTY/INT-FOOD/LODGING TAX	50	205	2,000	10.2300
10-1220-0001	SANITATION FEE	32,529	98,246	390,000	25.1900
10-1301-0001	FERN BEAUTIFICATION PROJECT	1,000	1,000	2,900	34.4800
10-1302-0002	BRANCH OUT TREE PROGRAM	-	125	5,000	2.5000
10-1302-0003	VFIC GRANT	-	-	15,000	0.0000
10-1303-0005	VARIANCE FEE	-	-	250	0.0000
10-1303-0006	CONDITIONAL-USE-PERMITS	500	500	500	100.0000
10-1303-0007	ZONING & RE-ZONING FEES	100	1,150	1,000	115.0000
10-1303-0008	BUILDING PERMITS	1,843	12,806	32,000	40.0200
10-1303-0009	SURVEYOR-SITE INSPEC-E&S,RENTAL EQUIP	-	-	200	0.0000
10-1303-0010	PARTY BIKE PERMIT	-	-	365	0.0000
10-1303-0020	STATE SURCHRG-BLDG PERMIT FEE	40	249	500	49.7300

**TOWN OF FARMVILLE
REVENUE REPORT
AS OF SEPTEMBER 30, 2024**

Account Id	Description	Current Revenue	YTD Revenue	Anticipated	% Realized
10-1303-0032	KARATE PROGRAM REVENUE	50	220	1,000	22.0000
10-1303-0033	PICKLEBALL PROGRAM REVENUE	36	84	500	16.8000
10-1303-0071	FOOTBALL PROGRAM REVENUE	4,154	15,194	15,000	101.2900
10-1303-0072	SOFTBALL PROGRAM REVENUE	-	-	1,500	0.0000
10-1303-0073	SUMMER CAMP REVENUE	(50)	7,460	12,000	62.1700
10-1303-0077	SPONSORSHIP-JINGLE BELL RUN	-	-	500	0.0000
10-1303-0078	REGISTRATION FEE-JINGLE BELL R	-	-	2,000	0.0000
10-1303-0079	REVENUE-ADULT BASKETBALL LEAGU	-	-	2,000	0.0000
10-1303-0084	ADULT SOFTBALL-REVENUE	-	-	50	0.0000
10-1307-0001	PLAN REVIEW-BLDG INSPECTOR	-	-	500	0.0000
10-1307-0002	CERTIFICATE OF OCCUPANCY-BLDG	-	-	100	0.0000
10-1308-0001	FINGERPRINT FEE	-	10	20	50.0000
10-1309-0001	SURVEYOR-PLAN REVIEW	-	-	500	0.0000
10-1311-0001	BURN PERMIT	-	-	400	0.0000
10-1401-0001	COURT FINES & COSTS	-	19,627	85,000	23.0900
10-1401-0002	PARKING FINES	1,276	2,825	25,000	11.3000
10-1401-0003	Parking Fines-Payments	(663)	(663)	-	0
10-1401-0004	LIENS ON REAL ESTATE	40	545	500	109.0600
10-1402-0003	E-CITATION	-	1,422	8,000	17.7700
10-1501-0001	INTEREST-REPO	9,339	41,066	155,087	26.4800
10-1501-0002	INT-BENCHMARK-ARPA-COVID-RESTRICTED	5,358	16,631	-	0
10-1501-0003	INTEREST-MEDICAL COMPENSATION	397	1,341	7,000	19.1600
10-1501-0004	INTEREST-ACCOUNTS RECEIVABLE	1	6	100	5.9800
10-1501-0006	INTEREST-MM-BENCHMARK-E911	27	79	50	157.4400
10-1501-0013	INTEREST-SET ASIDE ACCOUNT	17,565	60,720	150,000	40.4800
10-1501-0015	INTEREST-E911 RESERVE	1,421	4,410	15,000	29.4000
10-1501-0021	INT-CK ACCT-BENCHMARK-E-CITATION	4	13	30	44.3300
10-1501-0072	INT-CHECKING-BENCHMARK	21,470	60,707	230,000	26.3900
10-1502-0001	RENT-BURN BUILDING	-	-	500	0.0000
10-1502-0002	RENT-WILCK LAKE	-	800	2,500	32.0000
10-1502-0005	SALE OF FIXED ASSETS	4,050	9,950	15,000	66.3300

**TOWN OF FARMVILLE
REVENUE REPORT
AS OF SEPTEMBER 30, 2024**

Account Id	Description	Current Revenue	YTD Revenue	Anticipated	% Realized
10-1502-0006	SALE OF MATERIAL	-	43	1,500	2.8700
10-1502-0008	SALE OF COPIES	91	242	500	48.4000
10-1502-0009	CEMETERY LOTS	1,600	4,000	17,000	23.5300
10-1502-0010	SALE OF POSTAGE	-	1	25	2.7600
10-1502-0011	SALE OF ROLL OUT CARTS	100	500	1,000	50.0000
10-1502-0012	RENT-TRAIN STATION	700	3,425	14,000	24.4600
10-1502-0013	RENT-PARKING-VENABLE ST	225	675	2,700	25.0000
10-1502-0014	RENT-TOWN PKG-NORTH ST	-	300	300	100.0000
10-1502-0018	LEASE-SOUTH ST CONF-FIRE PROG	2,559	3,838	15,353	25.0000
10-1502-0020	RENT-RIVERFRONT PARK	-	-	250	0.0000
10-1502-0021	FARMER'S MARKET REVENUE	1,241	4,830	5,000	96.6000
10-1502-0024	RENT-SPORTS ARENA	1,300	6,500	12,500	52.0000
10-1502-0025	RENT-PROB/PAROLE BLDG	8,093	12,593	47,649	26.4300
10-1502-0026	RENT-BALL FIELD-SPORTS ARENA	-	-	1,000	0.0000
10-1503-0001	EXCESS SALE-TACS	-	4,947	-	0
10-1607-0003	PARKING METERS REVENUE	7,393	16,817	44,000	38.2200
10-1610-0001	RENTAL PARKING SPACES	400	1,200	8,700	13.7900
10-1620-0001	RESIDENTAL PARKING	95	595	2,000	29.7500
10-1620-0002	LONGWOOD STREETS	-	-	-	0
10-1620-0099	PENALTY-SANITATION FEE	439	1,383	5,100	27.1200
10-1630-0001	CIGARETTE TAX	22,500	48,750	200,000	24.3800
10-1899-0002	SALE OF SERVICE-ADMIN	-	-	1,200	0.0000
10-1899-0004	MISC REVENUE	-	3,847	100	3,847.4300
10-1899-0005	SALE OF SERVICE-PUBLIC WORKS	-	524	5,000	10.4800
10-1899-0006	SALE OF SERVICE-GRAVE OPENINGS	1,400	3,900	22,000	17.7300
10-1899-0007	SALE OF SERVICE-DUMP TK	-	-	500	0.0000
10-1899-0010	SERVICE CHARGE-BAD CHECKS-A/R	-	-	100	0.0000
10-1899-0014	SALE OF SER-DISPATCH-HAMPDEN S	-	-	6,000	0.0000
10-1899-0017	SALE OF SER-FALSE BURG ALARM	140	290	2,000	14.5000
10-1899-0033	SALE OF SERVICE-POLICE	-	1,111	1,100	101.0000
10-1899-0035	SALE OF SERVICE-LIBRARY MAINT	-	-	600	0.0000

**TOWN OF FARMVILLE
REVENUE REPORT
AS OF SEPTEMBER 30, 2024**

Account Id	Description	Current Revenue	YTD Revenue	Anticipated	% Realized
10-1899-0097	DONATIONS-FOURTH OF JULY CELEBRATION	-	150	17,000	0.8800
10-1901-0003	AMINISTRATIVE SERV-FUND 15	-	44,946	250,000	17.9800
10-1901-0004	REIMB-FUND 10-ADMIN SERV	146,957	174,614	250,000	69.8500
10-1901-0005	RECOVERY-JURY DUTY FEES	-	140	500	27.9100
10-1901-0010	RECOVERY-VML INS-DAMAGE VEHICLES/PROP	1,328	3,278	50,000	6.5600
10-1902-0001	DAMAGE TO TOWN PROPERTY	-	-	5,000	0.0000
10-1903-0001	REFUNDS - CO-OPS	-	-	500	0.0000
10-2201-0003	ROLLING STOCK TAXES	-	82	100	82.1200
10-2201-0005	MOBILE HOME TITLING TAX	-	-	1,000	0.0000
10-2201-0006	CAR RENTAL TAX	(7,915)	8,756	75,000	11.6700
10-2401-0029	GRANT-DISPATCH-VDEM	-	1,278	4,000	31.9500
10-2401-0030	GRANT-VA911-HANDLING EQ	-	-	200,000	0.0000
10-2402-0001	WIRELESS	-	20,241	117,000	17.3000
10-2404-0007	LITTER & RECYCLING GRANT	-	-	2,500	0.0000
10-2404-0008	VRSA-EDUCATION GRANT	3,017	3,017	-	0
10-2404-0010	AID TO LAW ENFORCEMENT	55,595	55,595	215,000	25.8600
10-2404-0011	FIRE ALLOCATION	38,299	38,299	-	0
10-2404-0032	GRANT-VML-SAFETY	-	-	4,200	0.0000
10-2404-0063	GRANT-TDO-ECO	1,443	1,443	-	0
10-2405-0004	MARKETING/TOURISM LOCAL REVENU	-	-	2,000	0.0000
10-2501-0020	GRANT-VA DEPT FORESTRY - FIRA	-	1,400	62,000	2.2600
10-2502-0019	ALCOHOL GRANT-2024	(200)	(200)	-	0
10-2504-0019	GRANT-DMV-ALCOHOL-25	-	-	26,335	0.0000
10-2504-0020	GRANT-BULLETPROOF VEST-FED	-	-	3,700	0.0000
10-2504-0027	GRANT-DMV-SPEED-25	-	-	24,500	0.0000
10-4104-0008	FROM FIDA-BOND PYMT-2012 ISSUE	3,023	3,023	36,431	8.3000
10-4104-0015	FM LIBRARY-APPROP LEASE RENT	-	180,000	180,000	100.0000
10-4104-0016	FM CKING-MEDICAL COMPENSATION BENEFIT	-	-	250,000	0.0000
10-4104-0018	FM SETASIDE ACCT-BONDS	-	-	934,538	0.0000
10-4104-0022	LEASE PROCEEDS	233,445	233,445	769,445	30.3400
10-4104-0025	FM SETASIDE ACCT-CIP PROJECTS	-	-	1,031,134	0.0000

**TOWN OF FARMVILLE
REVENUE REPORT
AS OF SEPTEMBER 30, 2024**

Account Id	Description	Current Revenue	YTD Revenue	Anticipated	% Realized
10-4104-0027	FM SETASIDE ACCT-ABM PROJECT - BOA	-	-	75,675	0.0000
10-4107-0004	FM-PE CO-INSTANT ALERT	3,240	6,480	2,000	324.0000
10-4107-0006	FM-LONGWOOD-DISPATCH SERV	-	-	350,000	0.0000
10-4113-0004	FROM FARMVILLE FIRE DEPT-PAYME	-	-	35,000	0.0000
TOTAL GENERAL FUND		1,044,363	2,579,000	15,485,558	16.65%
15-2404-0007	HIGHWAY FUNDS	571,116	571,116	2,224,346	25.6800
15-4100-0050	USE OF PY FUND BALANCE	-	-	128,167	0.0000
TOTAL STREET MAINTENANCE FUND		571,116	571,116	2,352,513	24.28%
40-1501-0001	Interest - Unrestricted	4,685	14,540	25,000	58.1600
40-1501-0002	Interest - RESTRICTED	11,099	34,448	-	0
40-1501-0004	INTEREST-ACCOUNTS RECEIVABLE	-	83	2	4,127.5000
40-1502-0007	LEASE-JACKSON HTS WATER TANK	2,323	6,970	27,878	25.0000
40-1502-0009	LEASE-ANDREWS DR WATER TANK	3,530	10,589	40,468	26.1700
40-1620-0001	WATER SERVICE	175,597	508,805	1,882,000	27.0400
40-1620-0002	WATER TAPS	-	-	30,000	0.0000
40-1620-0003	SURCHARGE-MULTIPLE METERS	7,750	23,206	93,000	24.9500
40-1620-0004	SALE OF WATER	3,423	5,223	10,000	52.2300
40-1620-0099	PENALTY-WATER SERVICE	1,077	4,592	18,000	25.5100
40-1899-0010	SERVICE CHARGES	1,380	2,760	10,000	27.6000
40-1899-0011	SERVICE CRG-BAD CHECK	300	450	750	60.0000
40-1899-0012	SALE OF SERVICE-TESTING	2,080	4,880	10,000	48.8000
40-4100-0050	USE OF PY FUND BALANCE	-	-	276,943	0.0000
40-4102-0001	FM PE CO-APPOMATTOX RIVER-USGS	-	-	8,930	0.0000
40-4104-0025	FM SETASIDE ACCT - CIP AND DEBT	-	-	887,528	0.0000
TOTAL WATER FUND		213,243	616,545	3,320,499	18.57%
42-1501-0001	Interest - Unrestricted	9,678	24,764	25,000	99.0500
42-1501-0004	INTEREST-ACCOUNTS RECEIVABLE	-	-	2	0.0000
42-1620-0099	PENALTY-SEWER SERVICE	1,254	5,284	17,500	30.2000
42-1630-0001	SEWER SERVICE	209,238	593,846	2,258,000	26.3000
42-1630-0002	SEWER TAPS	-	-	28,800	0.0000
42-1899-0005	SALE OF SERVICE-PUBLIC WORKS	-	-	400	0.0000

**TOWN OF FARMVILLE
REVENUE REPORT
AS OF SEPTEMBER 30, 2024**

Account Id	Description	Current Revenue	YTD Revenue	Anticipated	% Realized
42-1899-0012	SALE OF SERVICE-LEACHATE-CUMBERLAND	-	2,808	25,000	11.2300
42-1899-0013	SALE OF SERVICE-SEWER TREAT	1,800	6,600	10,000	66.0000
42-2404-0005	VML SAFETY GRANT	-	-	2,000	0.0000
42-2510-0007	ARPA REVENUE RECOGNIZED	-	-	670,143	0.0000
42-4100-0050	USE OF PY FUND BALANCE	-	-	171,512	0.0000
42-4104-0025	FM SETASIDE ACCT - CIP PROJECTS	-	-	184,429	0.0000
TOTAL SEWER FUND		221,971	633,303	3,392,786	18.67%
44-1502-0005	SALE OF FIXED ASSETS	-	25,100	-	0
44-1520-0001	PASSENGER FARES	1,430	2,030	8,800	23.0600
44-1521-0002	CONTRIBUTION-LONGWOOD [1500]	-	89,400	178,800	50.0000
44-1521-0003	CONTRIBUTION-P E COUNTY	-	6,250	25,000	25.0000
44-1901-0010	RECOVERY-VML INS-VEHICLE DAMAGE	-	-	10,000	0.0000
44-2403-0001	MISC GRANTS	-	-	10,000	0.0000
44-2410-0003	STATE FORMULA GRANT	-	210,911	185,000	114.0100
44-2510-0001	GRANT-STATE PASS THRU-FED	-	(2,800)	350,000	-0.8000
44-4100-0050	USE OF PY FUND BALANCE	-	-	158,270	0.0000
TOTAL TRANSPORTATION FUND		1,430	330,891	925,870	35.74%
45-1501-0001	INT-CK ACCT-BENCHMARK	39	117	400	29.3600
45-1502-0001	RENT-HANGER SPACE	-	-	6,660	0.0000
45-1502-0002	AIRPORT MAINTENANCE FEE	-	-	2,040	0.0000
45-1690-0001	SALE OF AV GAS	3,474	10,198	65,000	15.6900
45-1691-0001	SALE OF JET FUEL	10,844	17,838	70,000	25.4800
45-1899-0001	DONATIONS-PRINCE ED COUNTY	-	3,800	7,600	50.0000
45-2401-0008	STATE GRANT-AWOS MAINT	-	-	3,600	0.0000
45-2401-0013	STATE GRANT-MAINTENANCE	-	-	31,500	0.0000
45-2401-0014	STATE GRANT-WEED KILL	-	-	1,000	0.0000
45-2401-0056	GRANT-STATE-DBE Plan Update FY26-28	-	-	1,200	0.0000
45-2401-0057	GRANT-STATE-Envir Assess Fuel Farm	-	-	16,000	0.0000
45-2401-0058	GRANT-STATE-TRACTOR-DOAV	-	-	18,500	0.0000
45-2403-0001	MISC GRANTS	-	-	50,000	0.0000
45-2501-0056	GRANT-FED-DBE Plan Update FY26-28	-	-	13,500	0.0000

**TOWN OF FARMVILLE
REVENUE REPORT
AS OF SEPTEMBER 30, 2024**

Account Id	Description	Current Revenue	YTD Revenue	Anticipated	% Realized
45-2501-0057	GRANT-FED-Envir Assess Fuel Farm	-	-	180,000	0.0000
45-2501-0058	GRANT-FED FAA PROJECTS	-	-	437,400	0.0000
45-4100-0050	USE OF PY FUND BALANCE	-	-	209,827	0.0000
TOTAL AIRPORT FUND		14,357	31,953	1,114,227	2.87%
70-1501-0001	INTEREST	2	5	-	0
70-1501-0003	INT-PRNG TASK FORCE	0	1	-	0
70-2404-0001	ASSET FORFEITURE-STATE	-	221	-	0
TOTAL FUND 70		2	227	-	0.00%
Final Totals		2,066,483	4,763,034	26,591,453	17.91%

September 2024 - Salaries

Below are the departments with explanations that are over their 3 Month Actual to Budget.

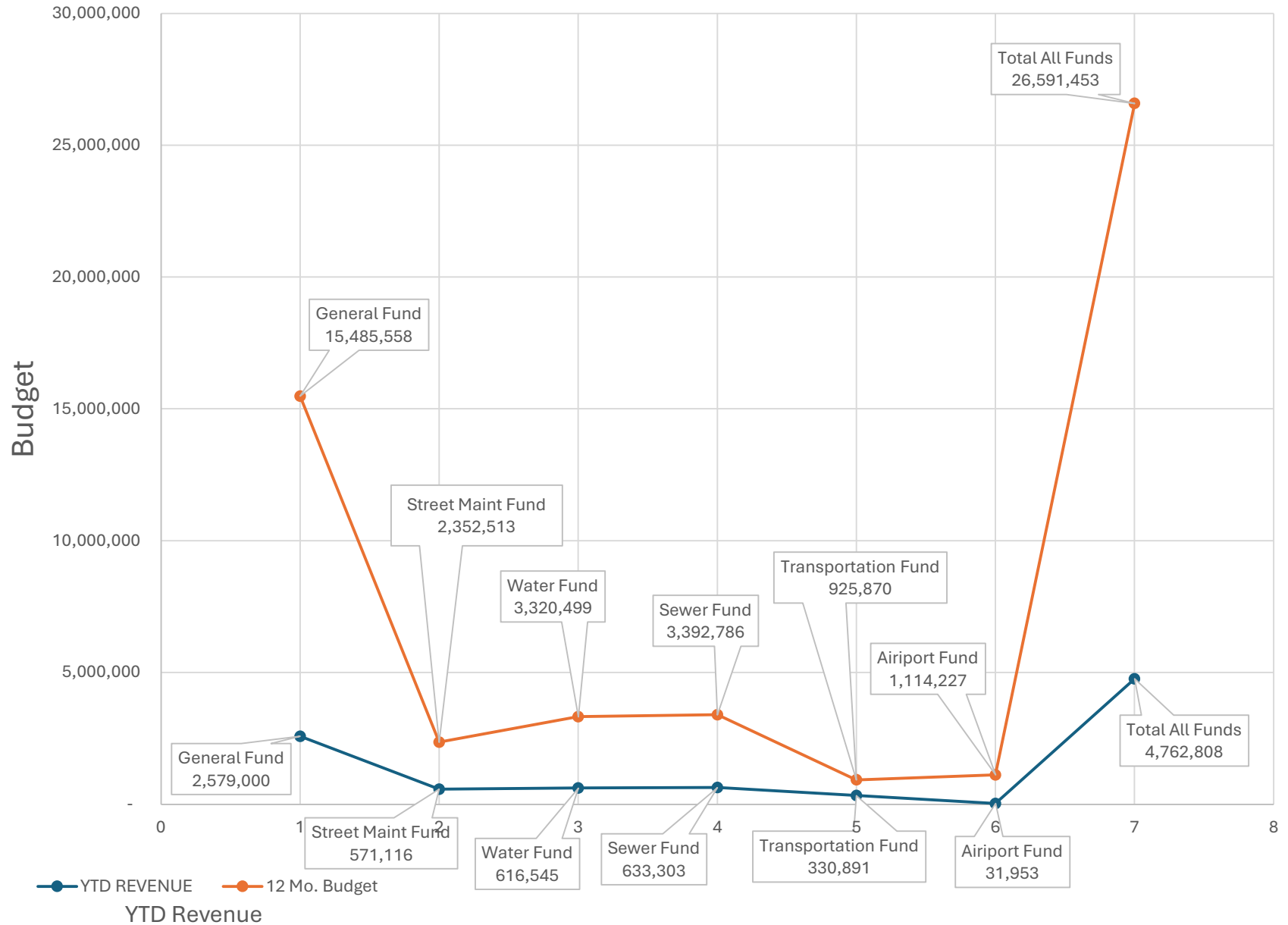
This percentage should be at 100% or below.

		<u>Actual/Budget</u>	
10-312	Salaries-Overtime-Police	161.00%	Shift Coverage and Special Events Coverage.
10-710	Summer Camp	215.00%	Camp Counselors paid in July 2024

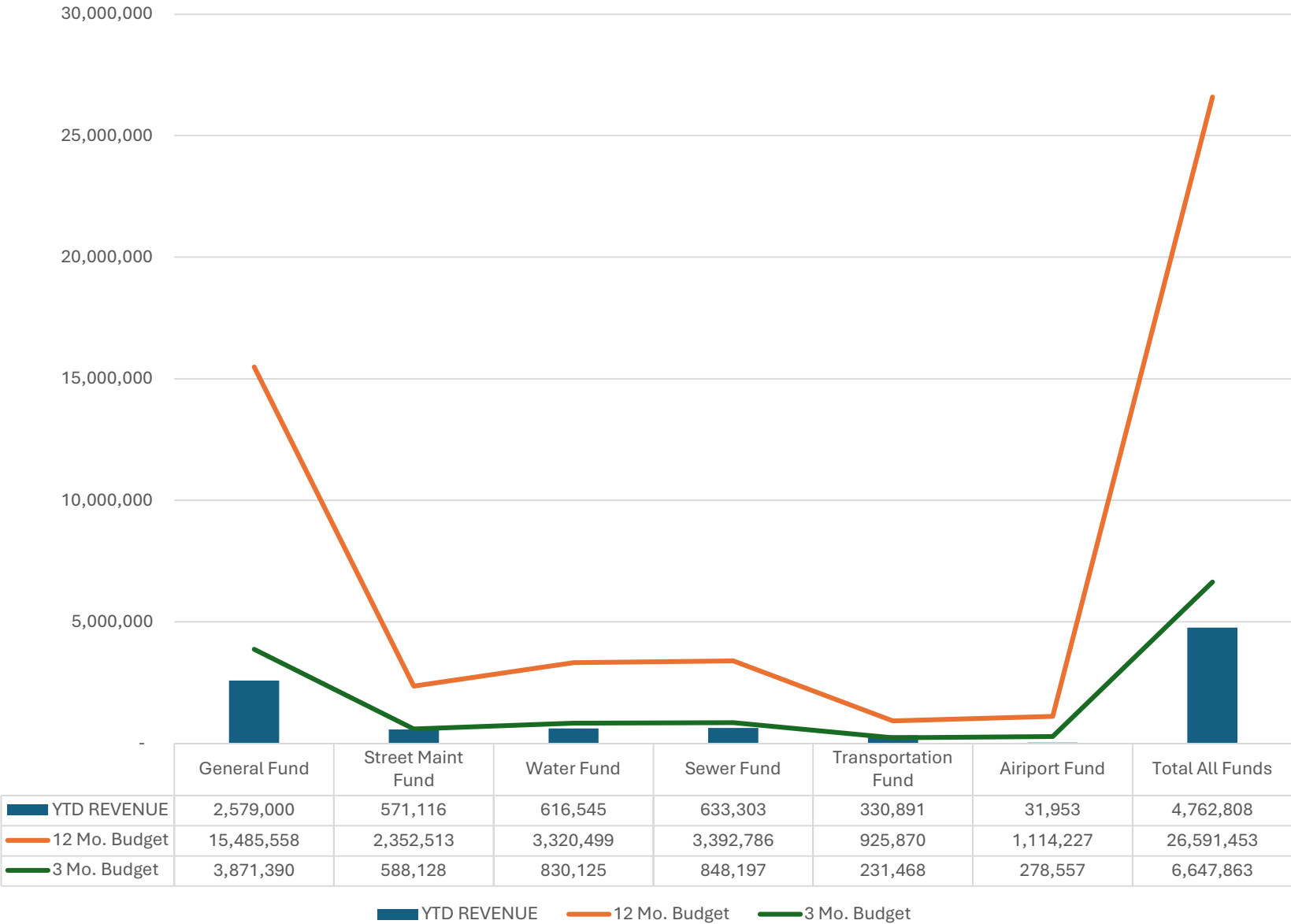
FY25 INFORMATION	<u>Total All Funds</u>	
	Expended YTD	1,763,507
	3 Mo Budget Amt	<u>1,903,368</u>
		(139,861)
Expended through August for Salaries is \$139,861 less than our		
3 Month Budget Amount.		

FY24 INFORMATION (PRIOR YEAR)	<u>Total All Funds</u>	
	Expended YTD	1,624,959
	3 Mo Budget Amt	<u>1,761,765</u>
		(136,806)
Expended through August for Salaries is \$136,806 less than our		
3 Month Budget Amount.		

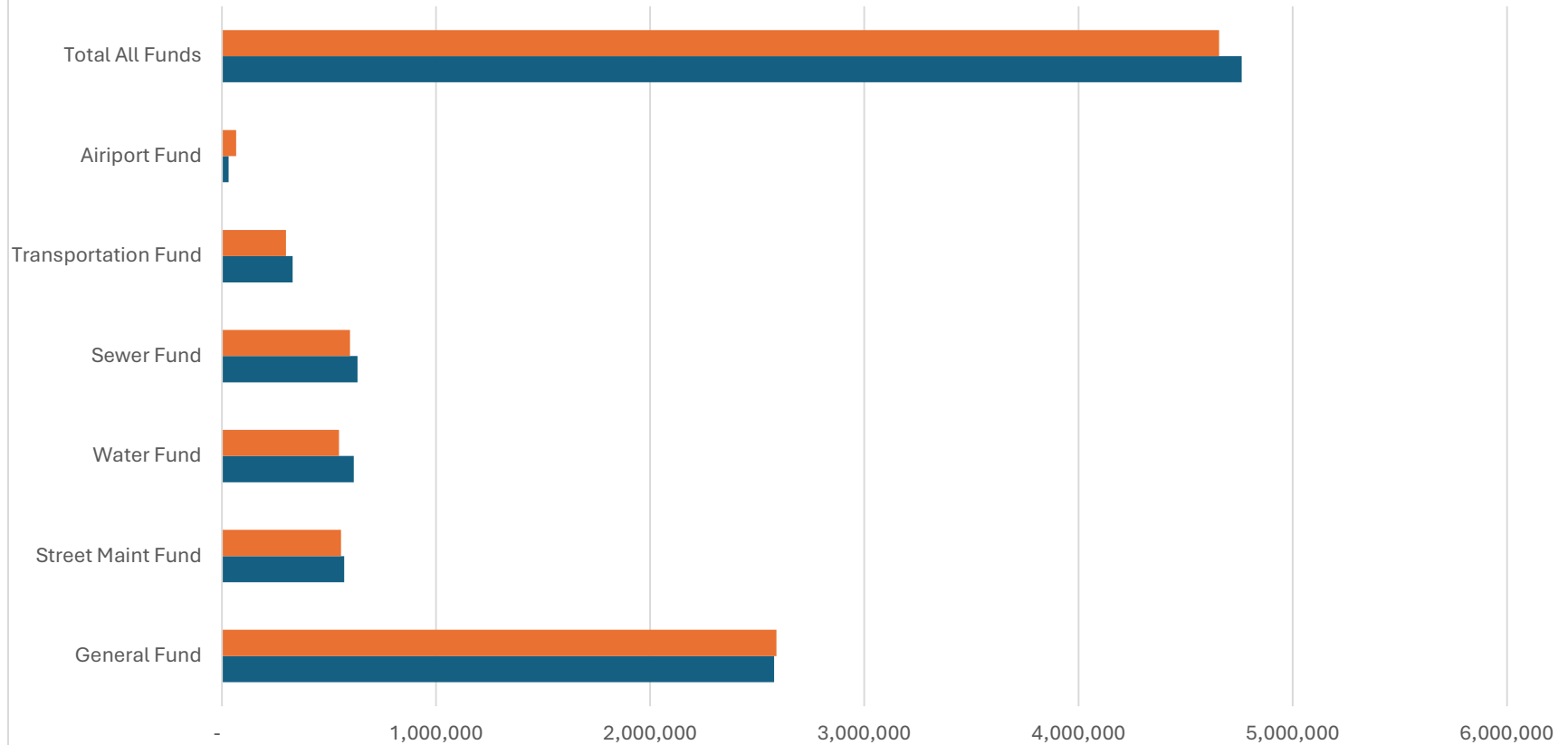
Revenue All Funds - YTD- September 2024



September 2024 Actual Vs. Budget

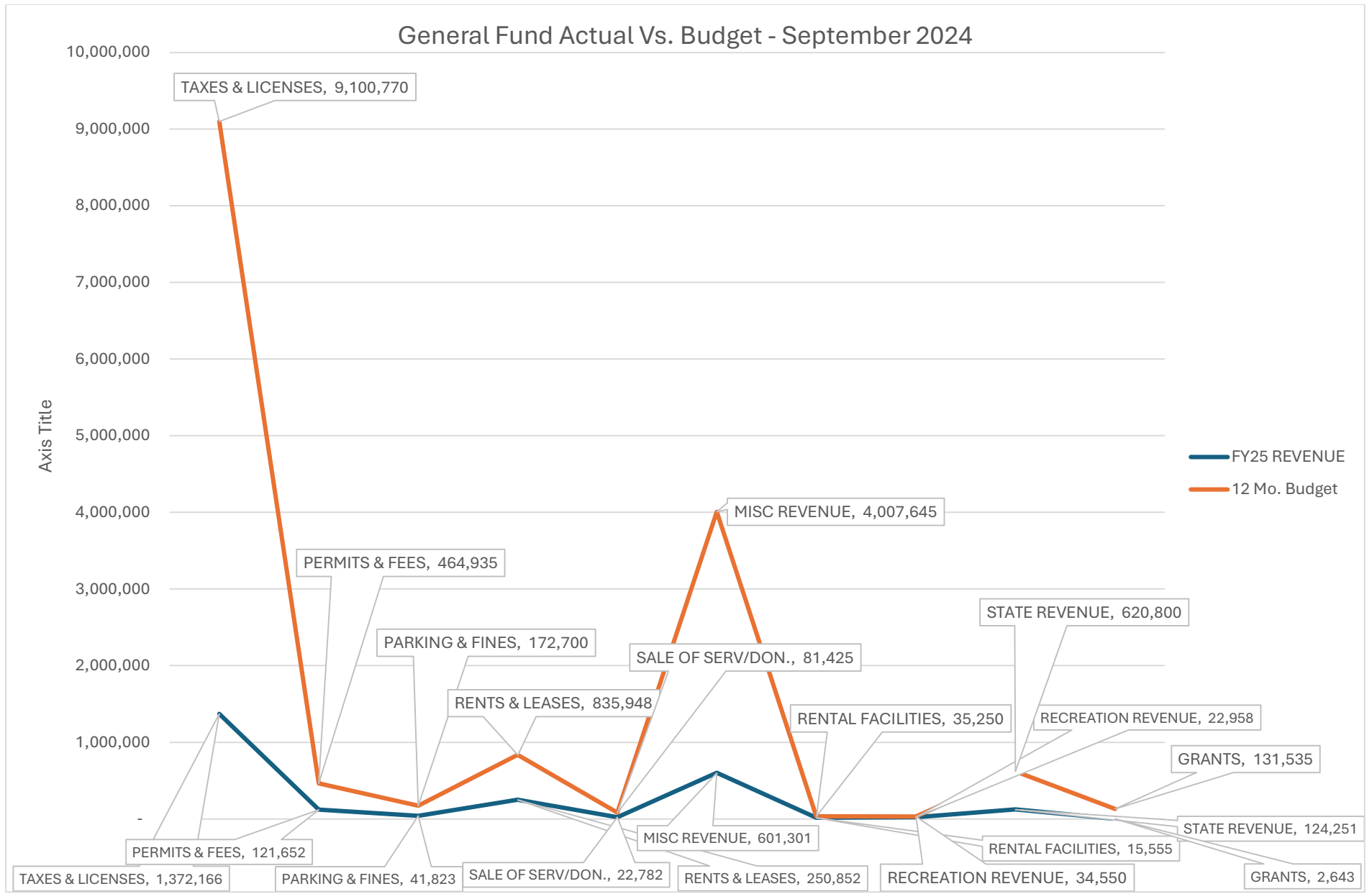


CURRENT SEPTEMBER 2024 COMPARED TO PRIOR SEPTEMBER 2023 YTD REVENUE



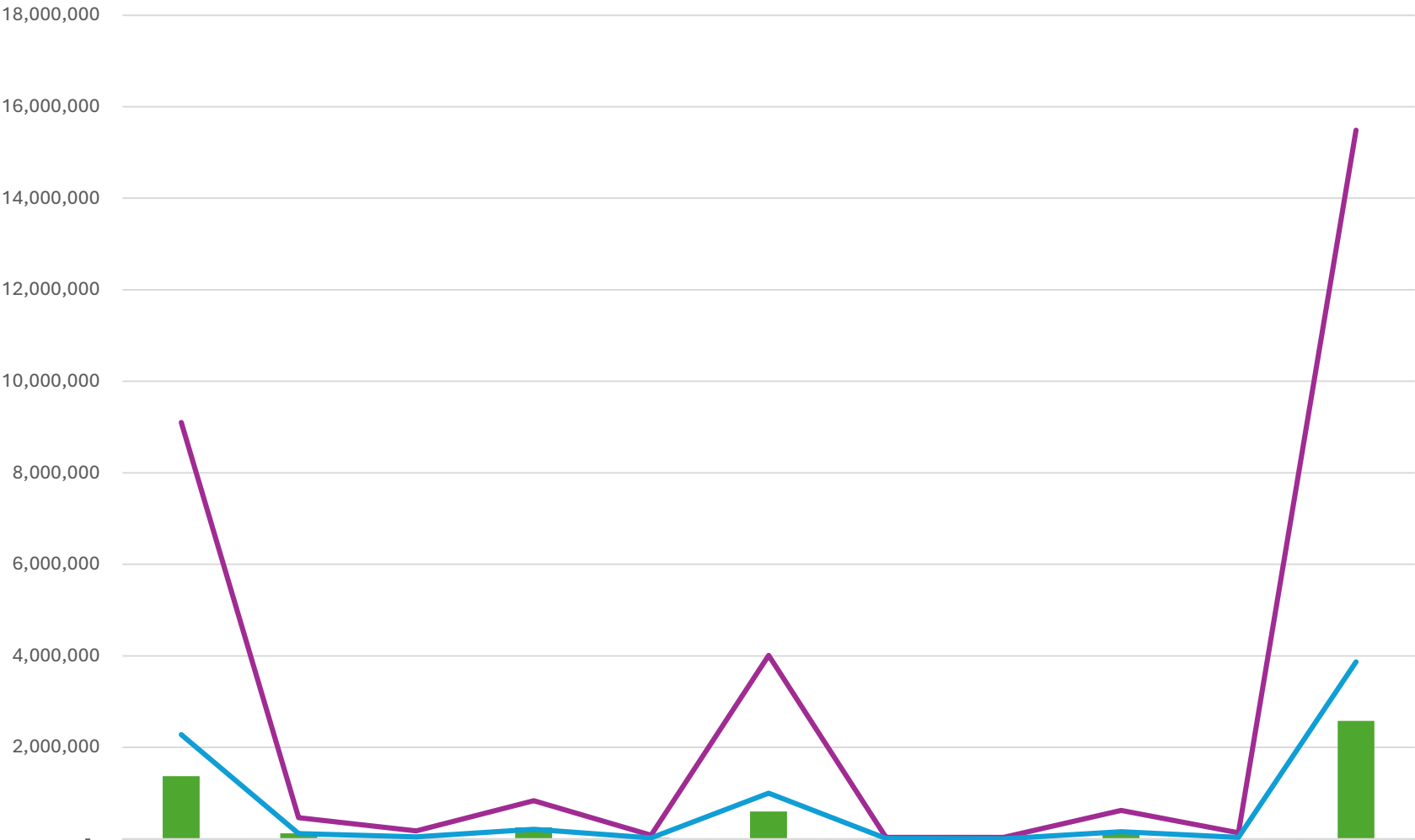
	General Fund	Street Maint Fund	Water Fund	Sewer Fund	Transportation Fund	Airiport Fund	Total All Funds
■ PY YTD REVENUE	2,589,934	556,086	546,912	597,902	298,945	67,222	4,657,001
■ YTD REVENUE	2,579,000	571,116	616,545	633,303	330,891	31,953	4,762,808

■ PY YTD REVENUE ■ YTD REVENUE



Note: Budget amounts are above the line, and actual amounts are below the line.

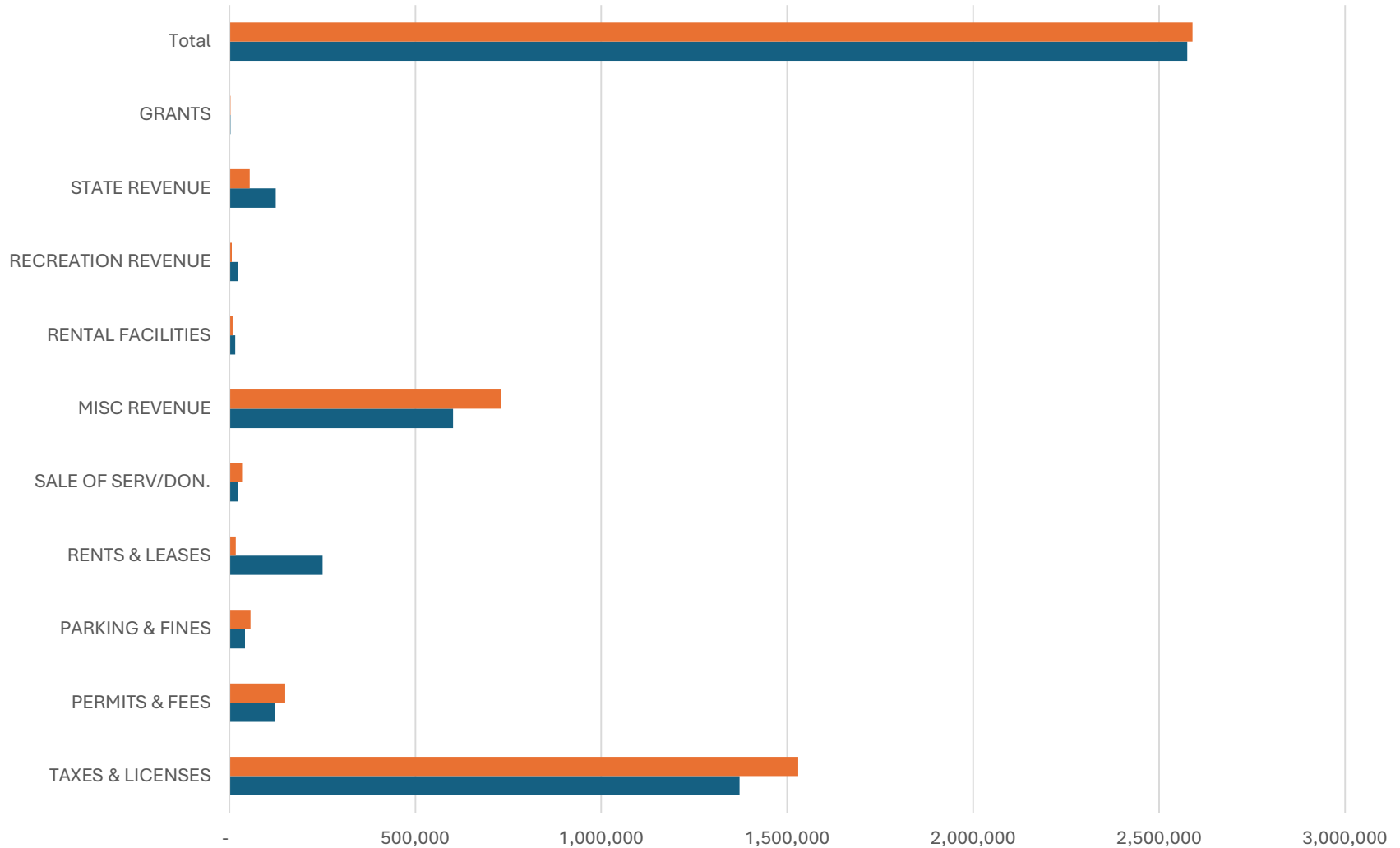
September 2024 General Fund - YTD Revenue Vs. Budget



FY25 REVENUE	1,372,166	121,652	41,823	250,852	22,782	601,301	15,555	22,958	124,251	2,643	2,575,983
12 Mo. Budget	9,100,770	464,935	172,700	835,948	81,425	4,007,645	35,250	34,550	620,800	131,535	15,485,558
3 Mo. Budget	2,275,193	116,234	43,175	208,987	20,356	1,001,911	8,813	8,638	155,200	32,884	3,871,390

FY25 REVENUE 12 Mo. Budget 3 Mo. Budget

September 2024 Actual vs. September 2023 Actual



	TAXES & LICENSES	PERMITS & FEES	PARKING & FINES	RENTS & LEASES	SALE OF SERV/DON.	MISC REVENUE	RENTAL FACILITIES	RECREATION REVENUE	STATE REVENUE	GRANTS	Total
FY24 REVENUE	1,529,491	149,964	56,538	16,726	34,287	730,406	8,575	6,473	54,880	2,595	2,589,935
FY25 REVENUE	1,372,166	121,652	41,823	250,852	22,782	601,301	15,555	22,958	124,251	2,643	2,575,983

FY24 REVENUE FY25 REVENUE

Notes on comparisons:

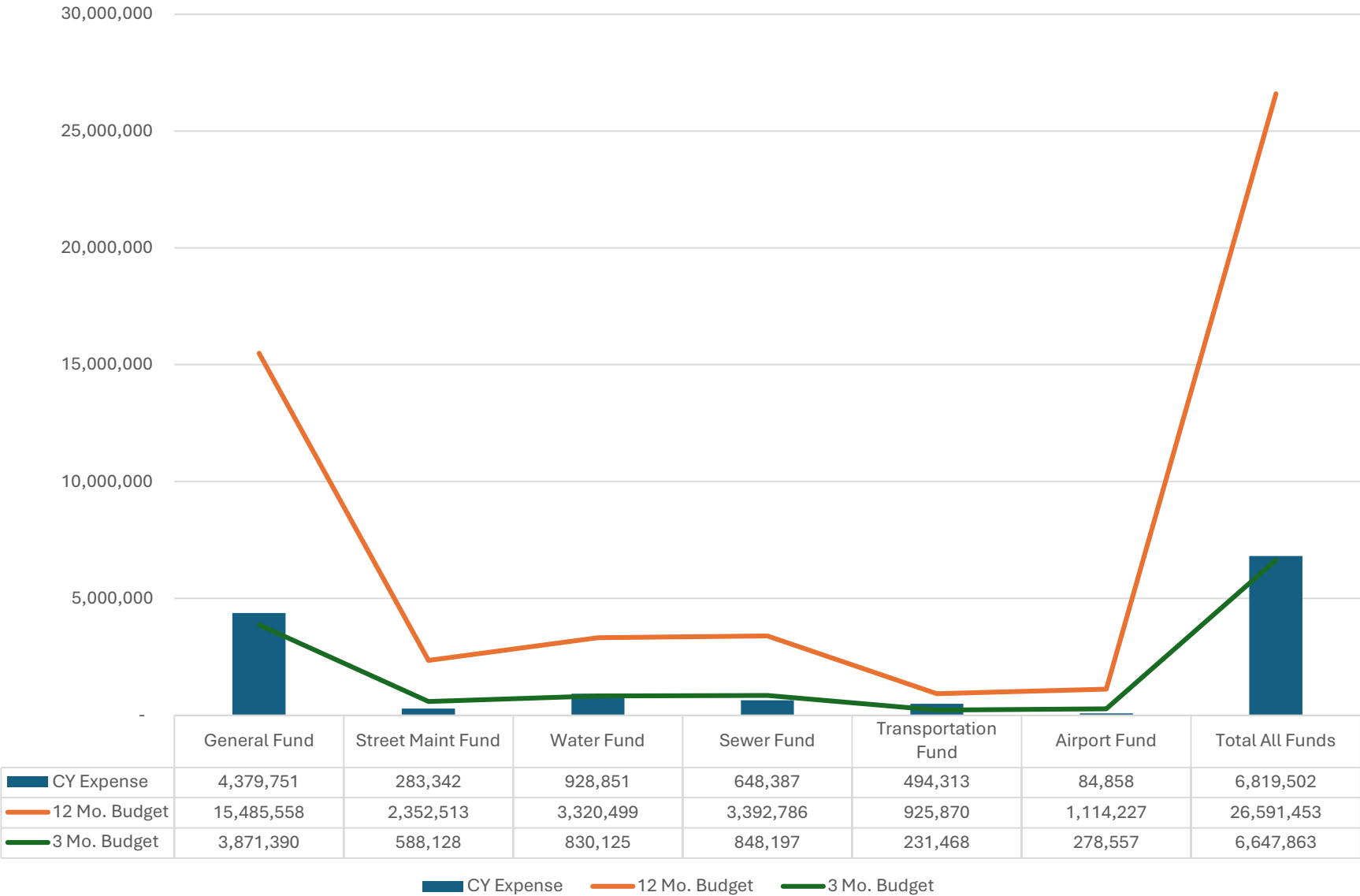
Taxes and licenses: The timing of when the Town receives some taxes. Some taxes are delayed by a month to two months, whereas the September 2023 amount reflects these taxes since we recorded them in the proper period.

Rents and leases: The increase is related to the lease proceeds received for the purchase of financed capital items such as police cars.

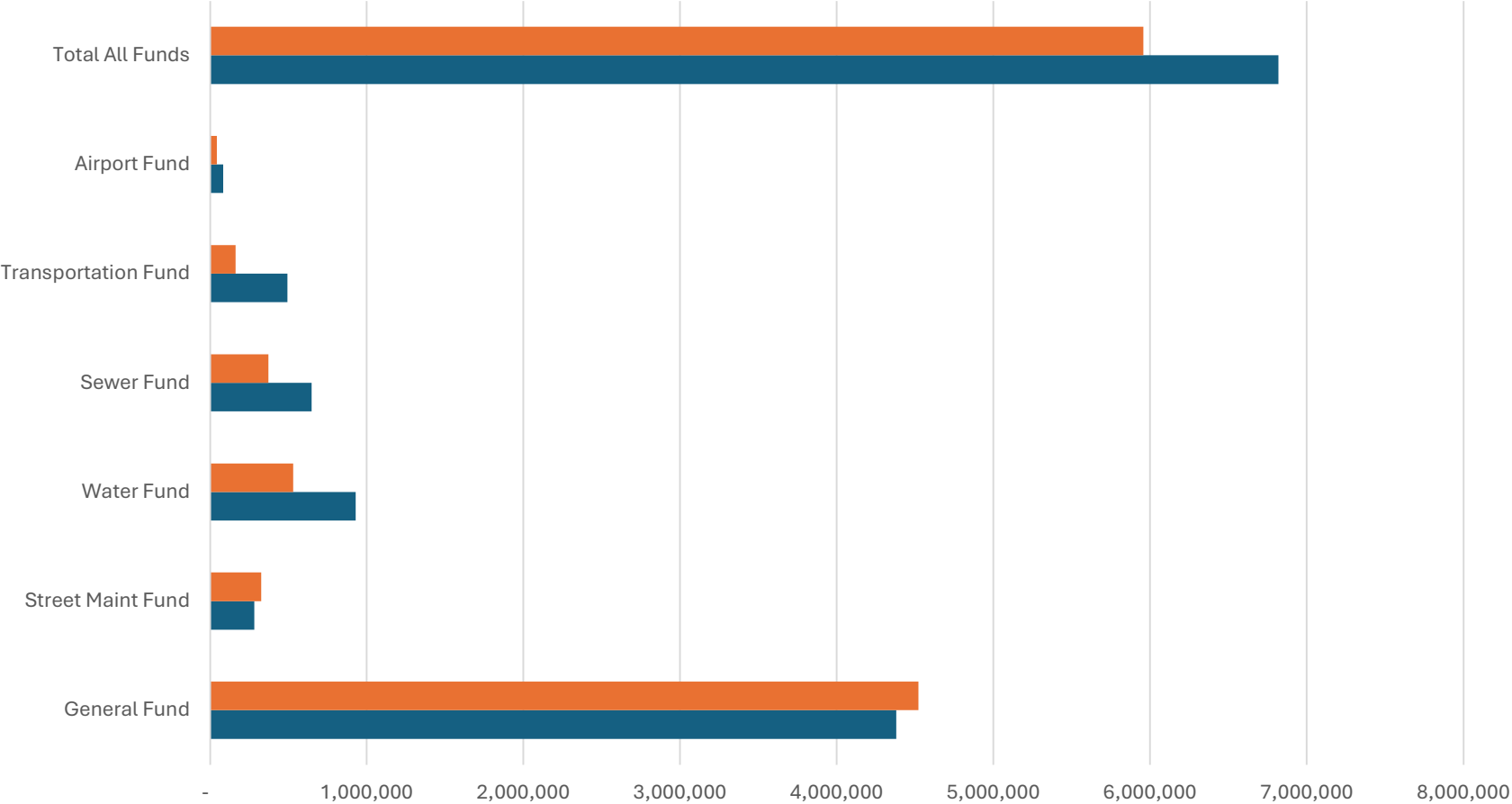
Recreation Revenue: There was an increase in football registration and camp revenue compared to the prior year.

State Revenue: The aid to law enforcement and fire allocation was received for FY25; these amounts were received later in FY24.

September 2024 YTD Expenses Vs. Budgeted Amounts - by Fund



Fund Total Expenses Current Year Vs. Prior Year - September 2024



	General Fund	Street Maint Fund	Water Fund	Sewer Fund	Transportation Fund	Airport Fund	Total All Funds
PY Expenses	4,520,743	325,981	531,446	372,943	163,290	43,429	5,957,833
CY Expense	4,379,751	283,342	928,851	648,387	494,313	84,858	6,819,502

PY Expenses CY Expense

Notes on comparisons:

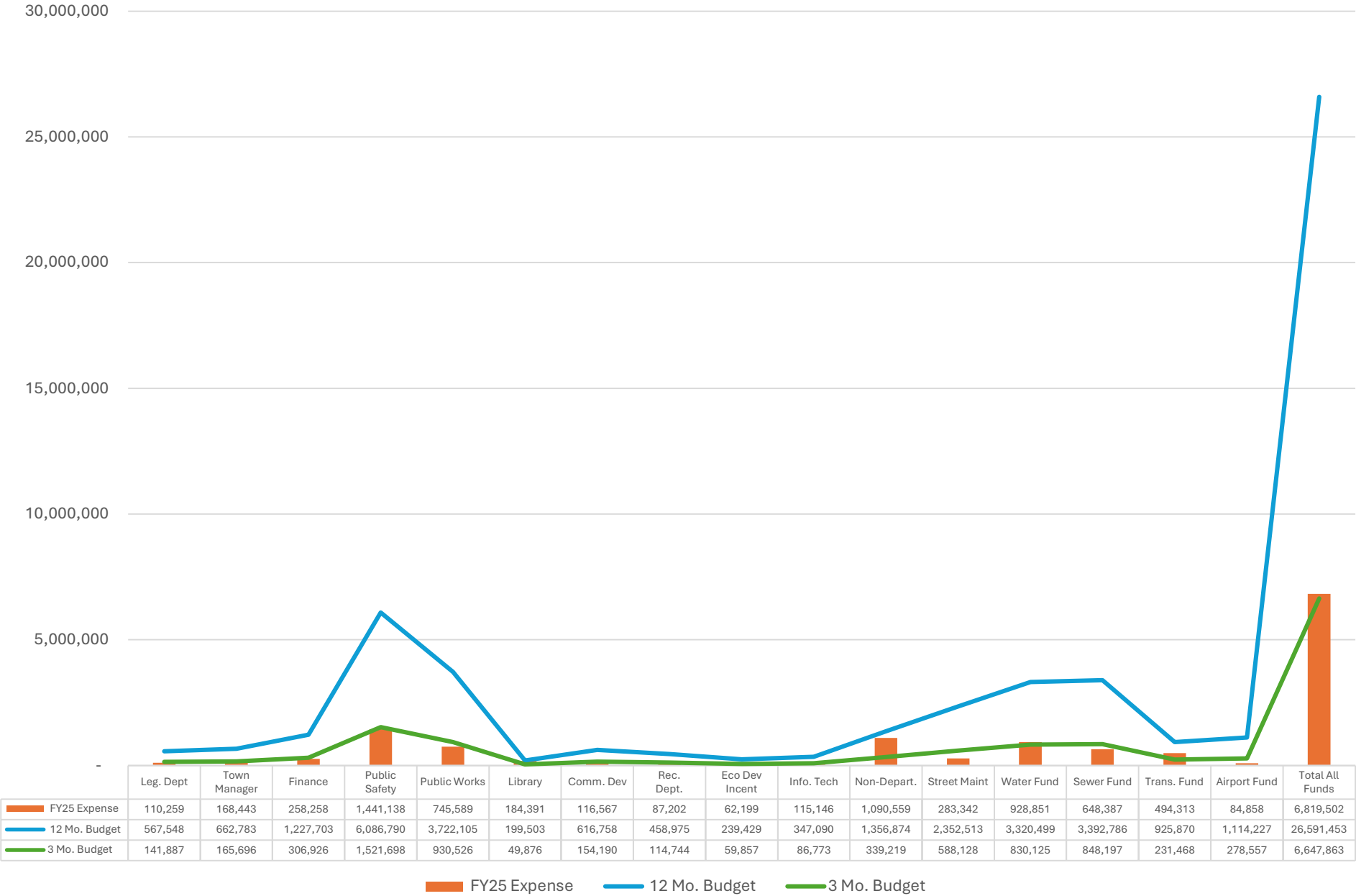
Water Fund: ABM interest payment made in July 2024 caused the increase in the Water fund expenses along with the ARPA Oxidation tank project.

Sewer Fund: Increase due to the service truck with a crane and chemicals ordered in July 2024.

Transportation Fund: Two buses were received and paid for in 2025.

Airport Fund: A tractor was purchased in the fiscal year 2025.

Sepetember 2024 - YTD Expenses Vs. 12 Month Budget and 2 Month Budget

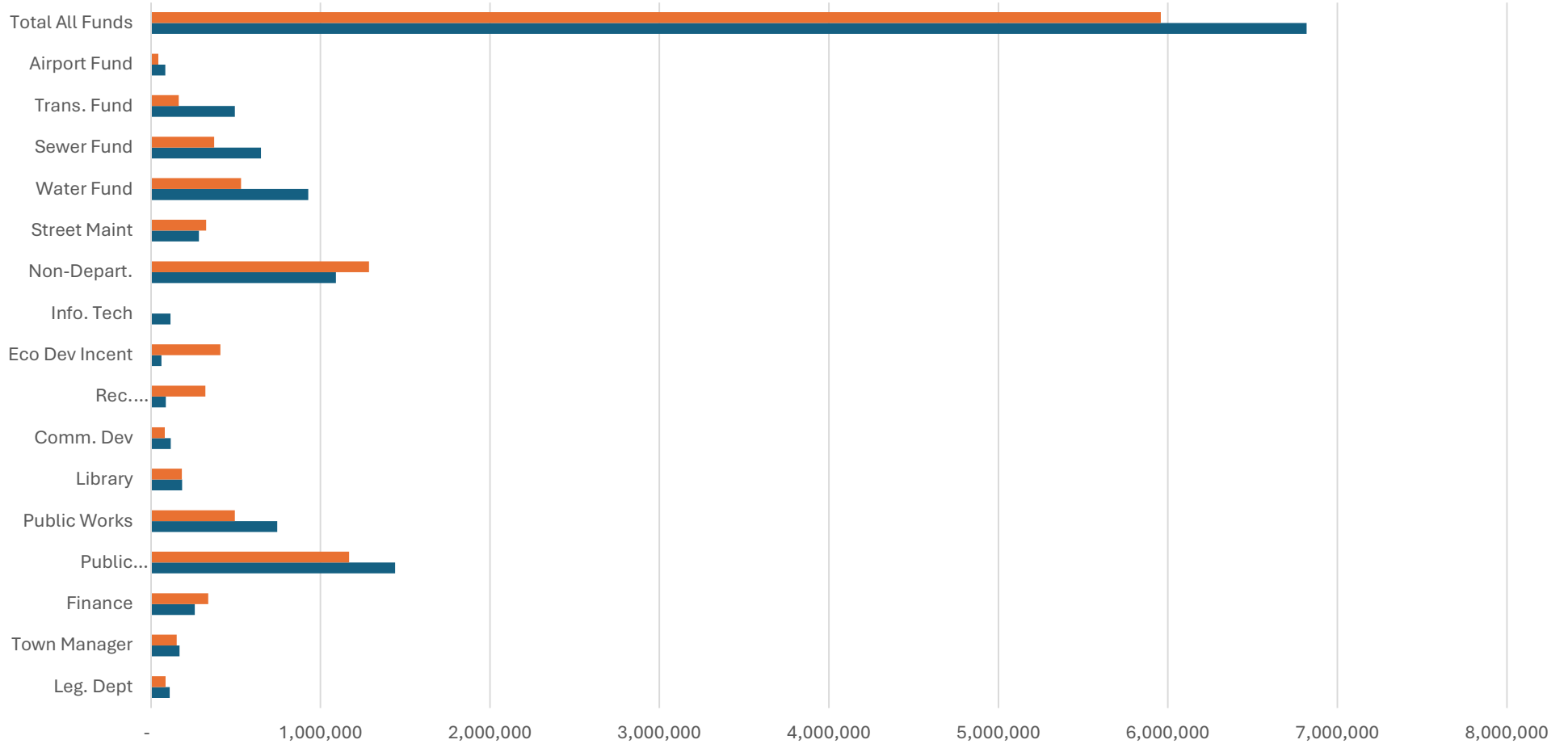


Current Year Vs. Budget Notes:

Library: The appropriation to the library was paid at the end of July 2024.

Non-Departmental: The October bond payment was made in September 2024.

Current Year Expenses Vs. Prior Year Expenses - September 2024



■ FY24 Expense ■ FY25 Expense

Notes on comparisons:

Finance: In the prior year, expenses reflected the purchase of the OpenGov software.

Public Safety: Five police cars and a firefighter vehicle have been purchased in FY25.

Recreation: In the prior year, the expenditures were linked to the acquisition of splash pad equipment in July 2023.

Economic Development Incentives: In the prior year, a \$350,000 contribution was made to the IDA.

Non-Departmental: ABM Interest payment and the FY24 capital lease purchase payment were made.

Water Fund: This year's increase in expenses is related to ABM's July payment and payment made on the oxidation tank.

Sewer Fund: This year's expenses increase is related to purchasing a service truck with a crane and chemicals.

Transportation Fund: Two buses were received and paid for in FY2025.

Airport Fund: Purchase of a tractor in FY2025.



Town of Farmville

Agenda Item Summary

MEETING DATE: November 6, 2024

ITEM NUMBER: 12.a. – Discussion: Proposed Ordinance No. 234 - Amending Section 29-35(b) of Article IV of Chapter 29 - Fences

BACKGROUND: The Town Manager will provide a verbal report.

Included is an updated version of the proposed fence ordinance and the City of Lexington's ordinance as an example of how limits can be set but still have an option for a conditional use permit.

RECOMMENDATION:

FISCAL IMPACT:

ATTACHMENTS:

1. Fence Ordinance - CUP option
2. Lexington - Fences_

Add the following under the above referenced article where no regulation exists currently:

Sec. 29-35.b. *Residential uses.*

(1) *Accessory dwelling.*

- a. Such structures shall comply with all setback requirements that apply to the primary structure.
- b. Only one (1) accessory dwelling shall be allowed on a lot or parcel of land.
- c. No recreational vehicle may be used as an accessory dwelling.
- d. Prior to installing an accessory dwelling, a permit must be obtained from the town and associated fees paid.
- e. Any accessory dwelling shall comply with all applicable requirements of the state department of health and the Virginia Uniform Statewide Building Code.
- f. No signage advertising or promoting the existence of the structure shall be permitted on the exterior of the structure or anywhere on the property.
- g. The town may revoke the permit if the permit holder violates any provision of this section.

(2) *Dish antennas.*

- a. Additional standards in all residential districts.
- b. Communication antennas, commonly called "dish" antennas, which do not comply with the restrictions listed below may be allowed with conditional use permits, subject to the applicant's ability to satisfactorily mitigate negative aesthetic impacts on adjoining properties. Dish antennas shall be permitted in all districts but shall be limited to one (1) exterior antenna per parcel except with conditional use permit.
- c. Ground-mounted antennas shall be limited to the rear yard and no closer than five (5) feet to any side or rear lot line, and in the case of a corner lot, no antenna shall be nearer than twenty-five (25) feet to the side street adjacent to the property or within five (5) feet of an adjoining lot.
- d. No ground-mounted antenna shall exceed sixteen (16) feet in height measured vertically from the highest point of the signal receiving apparatus, when positioned for operation, to the bottom of the base which supports the satellite antenna.

- e. Roof-mounted antennas, when designated for that purpose, shall be permitted, except that a roof-mounted antenna shall not be more than forty-eight (48) inches in diameter and shall not be visible from any street.
- f. Antennas shall be permanently and securely installed.

(3) *Multi-family dwellings.*

- a. Multi-family dwellings shall be designed with special attention to the compatibility of adjacent land uses, topography, existing vegetation, building height, orientation, and other similar factors.
- b. Multi-family dwellings shall incorporate an attractive building layout which retains, relates to, and enhances the natural vegetation and terrain of the site or incorporates natural design features such as preservation of scenic vistas, natural areas, or other unique elements of the site.

(4) *Townhouse and single family attached dwellings.*

- a. No more than eight (8) townhouses shall be constructed contiguously.
- b. The facades of individual townhouses within any contiguous row of townhouses shall be sufficiently varied in their materials, design, or appearance as to visually distinguish them as individual dwelling units.
- c. Any townhouse shall front on, or be accessed by, a public street.
- d. Any provided open space shall be owned and maintained by the developer, until such time as it is turned over to the ownership and maintenance of an approved homeowners' association.

(5) *Fences*

- a. **The provisions of this section shall apply to all construction, reconstruction, or replacement of fences or walls except:**
 - 1. **Those required for support of a principal or accessory structure.**
 - 2. **Engineered retaining walls necessary to the development of a site.**
 - 3. **Temporary fences for construction activities, trees protection, and erosion and sediment control.**
- b. No fence shall be erected by any person without first obtaining in writing a permit from the **Zoning** Administrator.
- c. Fences shall not impair vehicular or pedestrian travel visibility. In the case of corner lots in all districts, no fence shall be erected that blocks or otherwise impedes the view of streets or traffic.
- d. Except as provided for in Sec. 29-22.d.2, fences may be constructed in any location on any lot. The maximum height of a

fence shall not exceed eight (8) feet in the side and rear yard
without approval of a conditional use permit.

- e. Except as provided for in Sec. 29-22.d.2, fences located in front of the building line shall not exceed a maximum of four (4) feet in height without approval of a conditional use permit.

- (1) For the purpose of determining the front building line, the building line shall be the established front yard setback for the applicable district, or the actual setback of the primary building wall of the structure in the case of a nonconforming front yard setback.

- f. Finished sides of any fence shall face the street and/or adjoining properties.

- g. All fences shall be maintained in good repair and in a safe and attractive condition. The owner of the property on which a fence is located shall be responsible for maintenance, including, but not limited to, the replacement of missing, decayed, or broken structural and decorative elements.

Chapter 420. Zoning

Article XIV. Landscaping

§ 420-14.8. Walls and fences.

Fences and walls may be used within landscaped areas to provide buffering, privacy, separation, security, or for aesthetic reasons, but may not create an unsightly or unsafe condition on or off of the public or private property on which the fence or wall is proposed.

- A. The provisions of this section shall apply to all construction, reconstruction, or replacement of fences or walls except:
 - (1) Those required for support of a principal or accessory structure.
 - (2) Engineered retaining walls necessary to the development of a site.
 - (3) Temporary fences for construction activities, trees protection, and erosion and sediment control.
- B. Fences or walls shall not be located within the public right-of-way.
- C. Fences and walls may be located within any required yard or setback.
- D. Fences located within an easement shall receive written authorization from the easement holder or the City (as appropriate). The City shall not be responsible for damage to, or the repair or replacement of, fences that must be removed to access such easements or facilities.
- E. No fence or wall shall be installed in a manner or in a location so as to block or divert a natural drainage flow on to or off of any other land, unless the fence or wall has specifically been approved as part of an approved stormwater management plan.
- F. A fence or wall in any residential zoning district shall not exceed seven feet in height above the existing grade without approval of a conditional use permit.
- G. A fence or wall in any commercial zoning district shall not exceed eight feet in height above the existing grade without approval of a conditional use permit.
- H. No fence or wall shall be constructed in a manner or in a location that impairs safety or sight-lines for pedestrians and vehicles traveling on public rights-of-way.
- I. All fences and walls and associated landscaping shall be maintained in good repair and in a safe and attractive condition. The owner of the property on which a fence or wall is located shall be responsible for maintenance, including, but not limited to, the replacement of missing, decayed, or broken structural and decorative elements.



Town of Farmville

Agenda Item Summary

MEETING DATE: November 6, 2024

ITEM NUMBER: 12.b. – Discussion: Water and Sewer Tap Rebate Ordinances

BACKGROUND: The Town Manager will provide a verbal report.

RECOMMENDATION:

FISCAL IMPACT:

ATTACHMENTS:

1. Ordinance 1-2015
2. Ordinances 178 - 195
3. WATER-SEWER TAP INFO
4. Other Locality Fees

recommendation by the Farmville Planning Commission to adopt Ordinance 3-2015, Section 29-387 Dilapidated Structures was approved.

Ordinance No. 3-2015
Chapter 29
Zoning
Division 14. Nonconforming Uses

Section 29-387. Dilapidated Structures.

Any nonconforming residential structure that is in a state of disrepair, or dilapidated may be torn down to the foundation and rebuilt, provided that a permit is obtained prior to any demolition work from the Town Manager or his designee, the nonconforming structure is rebuilt in accordance with the USBA, and that the footprint of the foundation is not enlarged. All reconstruction work to such a nonconforming structure shall be completed within twelve (12) months of the date of the permit.

BACKGROUND: Mr. Spates stated Ordinance 3-2015 has language that permits the rebuilding of a nonconforming residential structure, provided a permit is obtained prior to demolition and providing the footprint of the foundation is not enlarged.

REQUEST ADOPTION OF ORDINANCE NO. 2-2015, ADDING SECTION 2-73, BONUSES FOR EMPLOYEES

On motion by Mr. Davis, seconded by Mr. Hunter and with a recorded vote with Council members Dwyer, Hunter, Thompson, Pairet, Reid, Davis and Cole voting "aye", the motion to adopt Ordinance 2-2015, adding Section 2-73, Bonuses for Employees, was approved. The ordinance allows Council the options of awarding bonuses that are appropriated in the Budget.

Ordinance No. 2-2015
Chapter 2, Administration
Article IV, Personnel

Section 2-73. Bonuses for Employees

At such times, and in such amounts, as are properly budgeted for, the Farmville Town Council may, by resolution, provide for monetary bonuses to its officers and employees.

REQUEST ADOPTION OF ORDINANCE NO. 1-2015, ESTABLISHING A REBATE FOR RESIDENTIAL AND COMMERCIAL CONNECTION WITHIN THE TOWN OF FARMVILLE TO THE TOWN WATER AND SEWER

On motion by Mr. Dwyer, seconded by Mr. Pairet and with a recorded vote with Council members Dwyer, Hunter, Thompson, Pairet, Reid, Davis and Cole voting "aye", the recommendation by the Community Development and Marketing Committee to adopt Ordinance No. 1-2015 establishing a rebate for residential and commercial connection within the Town of Farmville to Town water and sewer was approved.

ORDINANCE NO. 1-2015

ORDINANCE NO. 1-2015 ESTABLISHES A REBATE FOR RESIDENTIAL CONNECTIONS WITHIN THE TOWN OF FARMVILLE TO THE TOWN WATER/SEWER SYSTEM IN THE AMOUNT OF \$ 3,000 PER TAP FOR THOSE WATER AND/OR SEWER TAPS PURCHASED BETWEEN FEBRUARY 11, 2015 AND AUGUST 11, 2016 UPON SUBMISSION OF APPROPRIATE DOCUMENTATION TO THE TOWN THAT THE HOOK UP HAS BEEN COMPLETED BY FEBRUARY 11, 2017. ORDINANCE NO. 1-2015 ALSO PROVIDES FOR A DISCOUNTED RATE FOR WATER AND/OR SEWER CONNECTIONS FOR BUSINESS AND COMMERCIAL PROJECTS WITHIN THE TOWN OF FARMVILLE. CURRENTLY, A WATER OR SEWER CONNECTION COSTS \$4,000; ORDINANCE NO. 1-2015 LOWERS THE COST OF WATER AND/OR SEWER CONNECTIONS FOR BUSINESS AND COMMERCIAL DEVELOPMENT TO THE EQUIVALENT OF \$1,000 PER CONNECTION. ORDINANCE NO. 1-2015 IS AUTHORIZED BY THE GRANT OF AUTHORITY CONTAINED IN VA CODE § 15.2-2119.

WHEREAS the Farmville Town Council seeks to protect the health, safety and welfare of the citizens of the Town of Farmville; and

WHEREAS access to water and proper management of waste are essential to the protection of health, safety and welfare; and

WHEREAS the Town of Farmville wants to assist those citizens who would like to connect to the Town's water and sewer system.

NOW THEREFORE BE IT ORDAINED by the Farmville Town Council this 8th day of April, 2015, that any citizen who purchases a water and/or sewer tap for residential use in the Town of Farmville between February 11, 2015 and August 11, 2016, shall receive a rebate in the amount of \$3,000 per tap upon written proof of a building permit to construct a residence and issuance of a Certificate of Occupancy for new construction, and/or upon written proof that an existing residence is hooked up to the Town water/sewer system no later than February 11, 2017; and

BE IT FINALLY ORDAINED that for any business or commercial development or project in the Town of Farmville, if the water and/or sewer tap is purchased between February 11, 2015 and August 11, 2016 and all construction is complete by February 11, 2017, the cost of each water and/or sewer connection shall be the equivalent of \$1,000 per tap.

This Ordinance shall be retroactive to February 11, 2015.

BACKGROUND: Mr. Spates stated the ordinance will be in affect from February 11, 2015 through August 11, 2016. The intent of the short term ordinance is to provide a discount in order to promote economic development.

REQUEST ADOPTION OF RESOLUTION FOR AN AMENDMENT AND APPROPRIATION TO THE 2014-2015 TOWN BUDGET

On motion by Mr. Cole, seconded by Mr. Davis and with a recorded vote with Council members Dwyer, Hunter, Thompson, Pairet, Reid, Davis and Cole voting “aye”, the motion that Council adopt a resolution to amend and appropriate to the FY 2014-2015 Town Budget \$874,000 was approved. The reason for the amendment is to be able to utilize grant funds that have been awarded to the Town.

BUDGET AMENDMENT RESOLUTION

WHEREAS on June 11, 2014, by Resolution, the Town of Farmville approved a FY 2014-2015 budget in a total amount of \$ 16,775,193.51; and

WHEREAS the Town of Farmville was received grant funds of \$874,000.

NOW THEREFORE BE IT RESOLVED by the Farmville Town Council, at its regular monthly meeting, on the April 8, 2015, that a total of \$ 874,000 be added to the Farmville FY 2014-2015 budget, so that the amended total of the Town of Farmville’s FY 2014-2015 budget shall be \$ 17,649,193.51; and

BE IT FINALLY RESOLVED THAT \$ 874,000 shall be appropriated for expenditure by the Town of Farmville.

REQUEST AUTHORIZATION FOR THE TOWN TO ENTER INTO A LEASE AGREEMENT WITH FACES AND GRANT AUTHORIZATION FOR FACES TO ADD ON TO THE BUILDING

On motion by Mr. Pairet, seconded by Mr. Hunter and with a recorded vote with Council members Dwyer, Hunter, Thompson, Pairet, Reid, Davis and Cole voting “aye”, the motion to authorize Town staff to develop a lease agreement between the Town of Farmville and the Farmville Area Community Services (FACES) and to authorize a public hearing on the lease agreement was approved.

BACKGROUND: Mr. Spates presented a request on behalf of the Farmville Area Community Services (FACES) asking to enter into a Lease Agreement with the Town of Farmville on the Town property FACES has been using, located at 416 North South Street, Farmville (Old Wilson Oil Building) and permission to add on to the building an area of 26 feet by 42 feet. Mr. Bobby Ivin with FACES spoke to Council regarding FACES being a distribution center for several counties and of the over 900 meals FACES provides in this service area. He spoke of the need for additional space and of the grant awarded by Wal-Mart. Members spoke in support of the service FACES provides to the community and discussed the options of a 5, 10, or 20 year lease agreement. Council spoke in support of a 10 year lease with an automatic renewal for a consecutive 10 year extension.

MOCK PUBLIC HEARING

Before proceeding with the mock presentation by Longwood University students of Dr. Lettner-Rust's English 400 class, Mayor Whitus announced a five minute recess.

Mayor Whitus reconvened the Council meeting.

Dr. Lettner-Rust thanked Council for participating in the mock public hearing. Her students will each address Council as town residents, teachers, business owners, homemakers, etc, offering public comments on a proposed closing of the Wal-Mart Supercenter and opening of "boutique style" Wal-Mart Express being located in the downtown area.

Students addressed Council, speaking on advantages and disadvantages of a Wal-Mart located on Main Street. Some concerns expressed were size of store and loss of merchandise, parking issues, loss of jobs with the closing of the Super Center and increase of pedestrian traffic. Some of the advantages mentioned were convenience to residential area, foot-traffic downtown, businesses following Wal-Mart and the downtown area will prosper.

Mayor Whitus thanked Dr. Lettner-Rust and students of her English 400 class for their informative comments and welcomed the opportunity for Council to participate in other class projects.

There being no other business, the meeting adjourned.

APPROVED:

ATTEST:



David E. Whitus, Mayor

Lisa M. Hricko, Clerk

REGULAR WORK SESSION OF THE FARMVILLE TOWN COUNCIL
HELD ON MAY 6, 2015

At the regular meeting of the Farmville Town Council held on Wednesday, May 6, 2015 at 11:00 am, in the Council Chamber of the Town Hall, located at 116 North Main Street, Farmville, VA, there present were Mayor D.E. Whitus presiding and Council members D.E. Dwyer, D.L. Hunter, S.B. Thompson, A.D. Reid, J.J. Davis and G.C. Cole. Council member T.M. Pairet was absent.

Staff present was Town Manager, Gerald Spates; Town Attorney, Andrea Erard and Town Clerk, Lisa Hricko.

Mayor Whitus called the meeting to order and presented the May agenda items for discussion.

CONSENT AGENDA – draft minutes of the March 26, 2015 joint meeting with the Board of Supervisors of Prince Edward County, draft minutes of the April 1, 2015 regular work session meeting and draft minutes of the April 8, 2015 regular Council meeting.

TREASURER REPORT AND BILLS – no action was taken

STANDING COMMITTEE REPORTS – will be addressed at the Council meeting

TOWN MANAGER'S REPORT – the Town Manager provided Council with an update on various Town matters.

- Heart of Virginia Festival – successful event, crowd at the airport was a little less than last year;
- Burn Building – will be delivered next week;
- Dog Park – shared with Council information in regards to the Dog Park built and run by the City of Harrisonburg;
- Mottley Lake – one person has expressed interest in purchasing the property;
- Invited Council members to attend the Gemini cookout on Thursday, May 14th;
- R.L. Chapman & Sons will be cleaning the front of the Town Hall building;
- Voluntary Boundary Adjustment – W. Nash is completing the survey work and the County is notifying all property owners;
- Request for Proposals for a Fixed Base Operator – have not placed ad, still working on airport matters;
- Osborne Road Project – completing environmental information;

ELLETT'S EMBROIDERY	\$130.00	WILLIAM WHITE	\$76.50
DRAGONFLY FARM	\$43.00	DRAGONFLY FARM	\$20.00
JOHN R LEWIS	\$30.00	MICHAEL TRIVETTE	\$19.00
STRATMOORE FARMS	\$31.00	TWIGS AND BERRIES	\$51.00
TREASURER OF VA TECH	\$208.00	LETTERPRESS COMMUNICATIO	\$18,300.00
KIRSTIN L ATKINSON	\$26.54	KIRSTIN L ATKINSON	\$38.27
REPUBLIC SERVICE #974	\$207.33	MCCORMICK TAYLOR	\$4,259.85
WALMART	\$2,152.27	DONALD BRYAN	\$185.00
RICHARD LEE PETTY	\$185.00	BARRYTON L WILSON	\$185.00
TAYLOR FORBES EQUIP	\$3,750.00	CENTURYLINK	\$6,080.06
CITIZEN'S BANK & TRUST	\$158,314.91	CITIZEN'S BANK & TRUST	\$6,923.00
CARL M BATES	\$131.54	HERBERT L BESKIN	\$740.00
TREASURER OF VA	\$162.53	FARMVILLE LIONS CLUB	\$690.00
SOUTHSIDE ELEC COOP	\$2,797.52	SPOK	\$21.78
VERIZON WIRELESS	\$153.79	CONTAINER FIRST SERVICES	\$270.14
CLASSIE CUTS	\$280.00	PIPES OF ARGYLL	\$500.00
LOWE'S	\$546.25	STEVE'S SIGNWORX	\$1,685.00
E&F ELEVATOR INSPECTIONS	\$200.00	CHAUNCEY STOKES	\$9.36
LEWIS BRAXTON	\$18.54	DELTA AIRPORT CONSULTANTS	\$7,154.80
YAMAHA MOTOR FINANCE	\$1,569.00	VLEPSC	\$250.00
NEW LONDON TRAILERS	\$2,295.00	THE WOODLAND INC	\$1,275.00
DONALD BRYAN	\$185.00	BARRYTON L WILSON	\$185.00
CURTIS EAGLE	\$185.00	MARY E WALL	\$150.00
HOMETOWN REALTY SERVICE	\$46.00	PAIRET'S INC	\$508.00
ERNEST L TONEY	\$24,657.00	CENTURYLINK	\$732.54
COMPUTER EXCHANGE SER	\$439.99	CENTURYLINK	\$112.23
CITIZEN'S BANK & TRUST	\$158,878.66	CITIZEN'S BANK & TRUST	\$6,823.00
CARL M BATES	\$131.54	HERBERT L BESKIN	\$740.00
TREASURER OF VA	\$162.53	ELLETT'S EMBROIDERY	\$572.00
ARMSTEAD D REID	\$91.44	FARMVILLE HOTEL PARTNERS	\$650.00

**REQUEST ADOPTION OF ORDINANCE 178 SECTION 20-28, MEMBERS -
APPOINTMENT, TERM, COMPENSATION; QUALIFICATONS AND APPOINTMENT
OF EX-OFFICIO MEMBER(S)**

On motion by Mr. Pairet, seconded by Mr. Davis and with a recorded vote with Council members Dwyer, Hunter, Thompson, Pairet, Reid, Davis and Cole voting "aye", the motion to adopt Ordinance #178 Establish a Rebate for Residential and Commercial Connection with the Town of Farmville to the Town Water and Sewer System was approved. Ordinance #178 is retroactive to September 14, 2016.

BACKGROUND: Mayor Whitus stated the public hearing was held this evening and there were no comments.

ORDINANCE NO. 178

ORDINANCE NO. 178 ESTABLISHES A REBATE FOR RESIDENTIAL CONNECTIONS WITHIN THE CORPORATE LIMITS OF THE TOWN OF FARMVILLE TO THE TOWN WATER/SEWER SYSTEM IN THE AMOUNT OF \$ 2,000 PER TAP FOR THOSE WATER AND/OR SEWER TAPS PURCHASED BETWEEN OCTOBER 12, 2016 AND JUNE 30, 2017 UPON SUBMISSION OF APPROPRIATE DOCUMENTATION TO THE TOWN THAT THE HOOK UP HAS BEEN COMPLETED WITHIN SIX (6) OF JUNE 30, 2017. **ORDINANCE NO. 178** ALSO PROVIDES FOR A DISCOUNTED RATE FOR WATER AND/OR SEWER CONNECTIONS FOR BUSINESS AND COMMERCIAL PROJECTS WITHIN THE CORPORATE LIMITS OF THE TOWN OF FARMVILLE. CURRENTLY, A WATER OR SEWER CONNECTION COSTS \$4,500, PLUS LABOR, MATERIALS AND EQUIPMENT TO MAKE TAP. **ORDINANCE NO. 178** LOWERS THE COST OF WATER AND/OR SEWER CONNECTION FOR BUSINESS AND COMMERCIAL DEVELOPMENT TO THE EQUIVALENT OF \$2,000 PER CONNECTION, PLUS LABOR, MATERIALS AND EQUIPMENT. **ORDINANCE NO. 178** IS AUTHORIZED BY THE GRANT OF AUTHORITY CONTAINED IN VA CODE § 15.2-2119.

WHEREAS, the Farmville Town Council seeks to protect the health, safety and welfare of the citizens of the Town of Farmville; and

WHEREAS, access to water and proper management of waste are essential to the protection of health, safety and welfare; and

WHEREAS, the Town of Farmville wants to assist those citizens who would like to connect to the Town's water and sewer system.

NOW THEREFORE BE IT ORDAINED by the Farmville Town Council this 12th day of October, 2016, that any citizen who purchases a water and/or sewer tap for residential use in the Town of Farmville between October 12, 2016 and June 30, 2017, shall receive a rebate in the amount of \$2,000 per tap upon written proof of a building permit to construct a residence and issuance of a Certificate of Occupancy for new construction, and/or upon written proof that an existing residence is hooked up to the Town water/sewer system no later than December 30, 2017; and

BE IT FINALLY ORDAINED that for any business or commercial development or project in the Town of Farmville, if the water and/or sewer tap is purchased between October 12, 2016 and June 30, 2017 and all construction is complete by December 30, 2017, the cost of each water and/or sewer connection shall be the equivalent of \$2,000 per tap, plus labor, materials and equipment to make tap.

This Ordinance shall be retroactive to September 14, 2016.

Committee stated that the Committee has thoroughly reviewed and discussed Mr. Spates' employment. He noted the Town's growth in economic development, with the addition of new businesses, restaurants and hotels and also spoke of Mr. Spates' wealth of institutional knowledge. He stated the Personnel Committee had directed the Town Attorney to prepare the Employment Agreement.

RECOMMENDATION TO EXTEND THE REBATES ON IN-TOWN NEW RESIDENTIAL AND COMMERCIAL WATER AND/OR SEWER CONNECTIONS

On motion by Mr. Davis, seconded by Mr. Pairet and with all Council members voting "aye", the motion to authorize advertisement of a public hearing on an ordinance to continue to offer rebates for new water and/or sewer connections within the corporate limits of the Town of Farmville was approved.

BACKGROUND: Ordinance #178 provides a discount on new residential and commercial water and/or sewer connections within the corporate limits of the Town of Farmville. The current ordinance expires on June 30, 2017. The Finance and Ordinance Committee met and discussed the community's economic growth mentioning the three new hotels and the restaurants at the Hotel Weyanoke. The Committee agreed to recommend Council extend the connection discounts until June 30, 2018 and revisit the matter prior to June 30, 2018.

AMENDMENT TO THE EMPLOYEE HANDBOOK -- COMPENSATION FOR EMPLOYEES CALLED-IN TO ASSIST IN AFTER HOUR EMERGENCY SITUATIONS

On motion by Mr. Dwyer, seconded by Mr. Davis and with all Council members voting "aye", the motion to accept the recommendation of the Finance and Ordinance Committee and authorize an employee policy to be drafted, adding travel compensation reimbursement for employees not driving a Town vehicle home and are called in to respond to emergency situations after their regular work hours, was approved. The draft policy will be presented to Council for their approval at the May Council meeting.

BACKGROUND: The Finance and Ordinance Committee discussed mileage reimbursement verses and compensating an employee for travel time. Mr. Spates stated the Committee is recommending Council amend the employee handbook to add compensating employees for travel when called in to respond to an emergency situations.

AUTHORIZE ADVERTISEMENT FOR A PUBLIC HEARING ON ORDINANCE NO. 182 – TO EXTEND THE REBATES ON NEW RESIDENTIAL AND COMMERCIAL WATER AND/OR SEWER CONNECTIONS WITHIN CORPORATE LIMITS OF THE TOWN OF FARMVILLE

On motion by Mrs. Thompson, seconded by Mr. Hunter and with all Council members voting “aye”, the motion to accept the recommendation of the Finance and Ordinance Committee and authorize advertisement of a public hearing on Ordinance No. 182 – to extend the rebates on new residential and commercial water and/or sewer connections within the corporate limits of the Town of Farmville was approved.

BACKGROUND: Mr. Spates stated Ordinance #178 provides a discount on new residential and commercial water and/or sewer connections within the corporate limits of the Town of Farmville and expires on June 30, 2017. The Finance and Ordinance Committee met and discussed the community’s economic growth mentioning the three new hotels and the restaurants at the Hotel Weyanoke. The Committee agreed to recommend Council extend the connection discounts until June 30, 2018 and revisit the matter prior to June 30, 2018.

REQUEST FOR A CONDITIONAL USE PERMIT ON BEHALF OF MARK AND LAURA FRENCH

On motion by Mr. Davis, seconded by Mr. Pairt and with a recorded vote with Council members Dwyer, Hunter, Thompson, Pairt, Reid and Cole voting “aye”, and Council member Davis “abstaining”, the motion to accept the recommendation of the Farmville Planning Commission and grant the request for a conditional use permit on behalf of Mark and Laura French to build nine (9) cottages on 1.052 acres, fronting 1st Street and bound by N. Virginia and N. Bridge Street, with no conditions, was approved. Mr. Davis “abstained” noting possible conflict of interest because his business provided a cost estimate on the flooring for the proposed units.

BACKGROUND: The property is zoned Residential District R-4 and cottages would be considered an allowed use with a conditional use permit. Mr. Spates stated the Farmville Planning Commission held a public hearing and meeting on April 26th, and has recommended Town Council grant the request for a conditional use permit with no conditions. Council held a public hearing this evening and no one present committed on the matter.

On motion by Mr. Pairet, seconded by Mr. Cole and with all Council members voting “aye”, the motion to accept the recommendation of the Infrastructure Committee and continue the request on behalf of Mr. and Mrs. Bratcher and Mr. and Mrs. Kiewiet de Jonge for the abandonment of a portion of Barrow Street between Fourth Avenue, Ext. and the unopened portion of Third Avenue was approved.

BACKGROUND: Mr. Pairet, Chairman of the Infrastructure Committee informed Council that Mr. Spates spoke with Mr. Bratcher today and presented the Infrastructure Committee’s recommendation. Mr. Pairet stated he is asking for a continuation in order for the Bratchers and Kiewiet de Jonges to discuss and explore their options. Mr. Pairet stated the Infrastructure Committee would meet prior to the July Council meeting and present their recommendation to Council.

The public hearing was held this evening and there were no comments, Mayor Whitus questioned by continuing the request would an additional public hearing need to be held and the Town Attorney indicated no.

REQUEST ADOPTION OF ORDINANCE NO. 182 - TO EXTEND THE REBATES ON NEW RESIDENTIAL AND COMMERCIAL WATER AND/OR SEWER CONNECTIONS WITHIN THE CORPORATE LIMITS OF THE TOWN OF FARMVILLE

On motion by Mr. Pairet, seconded by Mr. Reid and with a recorded vote with Council members Cole, Reid, Pairet, Thompson, Hunter and Dwyer voting “aye”, the motion to accept the recommendation of the Finance and Ordinance Committee and adopt ordinance No. 182, extending the rebates on new residential and commercial water and/or sewer connections within the corporate limits of the Town of Farmville, the ordinance is to be reviewed prior to its expiration on June 30, 2018, was approved.

ORDINANCE NO. 182

ORDINANCE NO. 182 CONTINUES THE REBATE ESTABLISHED BY ORDINANCE NO. 178 FOR RESIDENTIAL CONNECTIONS WITHIN THE CORPORATE LIMITS OF THE TOWN OF FARMVILLE TO THE TOWN WATER/SEWER SYSTEM IN THE AMOUNT OF \$ 2,000 PER TAP FOR THOSE WATER AND/OR SEWER TAPS PURCHASED BETWEEN JULY 1, 2017 AND JUNE 30, 2018 UPON SUBMISSION OF APPROPRIATE DOCUMENTATION TO THE TOWN THAT THE HOOK UP HAS BEEN COMPLETED WITHIN SIX (6) MONTHS OF JUNE 30, 2018. **ORDINANCE NO. 182** ALSO PROVIDES FOR A DISCOUNTED RATE FOR WATER AND/OR SEWER CONNECTIONS FOR BUSINESS AND COMMERCIAL PROJECTS WITHIN THE CORPORATE LIMITS OF THE TOWN OF

FARMVILLE. CURRENTLY, COMMERCIAL WATER OR SEWER CONNECTION COSTS \$4,500, PLUS LABOR, MATERIALS AND EQUIPMENT TO MAKE TAP. **ORDINANCE NO. 182** LOWERS THE COST OF WATER AND/OR SEWER CONNECTION FOR BUSINESS AND COMMERCIAL DEVELOPMENT TO THE EQUIVALENT OF \$2,000 PER CONNECTION, PLUS LABOR, MATERIALS AND EQUIPMENT. **ORDINANCE NO. 182** IS AUTHORIZED BY THE GRANT OF AUTHORITY CONTAINED IN VA CODE § 15.2-2119.

WHEREAS, the Farmville Town Council seeks to protect the health, safety and welfare of the citizens of the Town of Farmville; and

WHEREAS, access to water and proper management of waste are essential to the protection of health, safety and welfare; and

WHEREAS, the Town of Farmville wants to assist those citizens who would like to connect to the Town's water and sewer system.

NOW THEREFORE BE IT ORDAINED by the Farmville Town Council this 14th day of June, 2017, that any citizen who purchases a water and/or sewer tap for residential use in the Town of Farmville between July 1, 2017 and June 30, 2018, shall receive a rebate in the amount of \$2,000 per tap upon written proof of a building permit to construct a residence and issuance of a Certificate of Occupancy for new construction, and/or upon written proof that an existing residence is hooked up to the Town water/sewer system no later than December 30, 2018; and

BE IT FURTHER ORDAINED that for any business or commercial development or similar project in the Town of Farmville, if the water and/or sewer tap is purchased between July 1, 2017 and June 30, 2018 and all construction is complete by December 30, 2018, the Town shall issue a rebate in whatever amount is appropriate to reduce the cost of each water and/or sewer connection to be the equivalent of \$2,000 per tap, plus labor, materials and equipment to make tap. **BACKGROUND:** Ordinance #178 provides a discount on new residential and commercial water and/or sewer connections within the corporate limits of the Town of Farmville. The ordinance expires on June 30, 2017. At the May Council meeting, noting the community's economic growth, the Finance and Ordinance Committee recommended Council authorize advertisement for a public hearing on continuing the rebates. The public hearing was held this evening.

CONTINUED - REQUEST ADOPTION OF ORDINANCE NO. 184, PERMITTING OPENING BURNING WITHIN THE CORPORATE UNDER SPECIFIC REGULATIONS AND REQUIREMENTS

On motion by Mr. Cole, seconded by Mrs. Thompson and with all Council members voting "aye", the motion to delay action on the adoption of Ordinance No. 184, until further discussion

INFORMATION ONLY – VERBAL UPDATE ON THE PROGRESS OF THE TOWN'S COMPREHENSIVE PLAN, SUBDIVISION AND ZONING ORDINANCES REVISION

Mr. Spates stated that the Town is moving forward with advertising for Request for Proposals on updating Farmville's Comprehensive Plan and the subdivision and zoning ordinances. Bids are to be submitted within in 30 to 45 days.

REQUEST TO MOVE CONTINGENCY FUNDS

On motion by Mr. Davis, seconded by Mr. Pairet and with a recorded vote with Council members Cole, Reid, Pairet, Davis, Dwyer and Miller voting "aye," the motion was approved to authorize the Treasurer to move \$16,000.00 from the Sewer Fund Contingency to the line item maintenance-other equipment in the Sewer Treatment Department.

BACKGROUND: \$35,000.00 was budgeted in the Sewer Treatment Department under maintenance-other equipment. Mr. Spates stated as of January 31, 2018, this line item had a deficit of \$1,208.59, due to the replacement of a small and large pump totaling \$27,942.00. Initially the FY 16-17 included the equipment; however, the town was not invoiced until this fiscal year. Mr. Spates reported the Wastewater Treatment Plant anticipates spending an additional \$14,000.00 in maintenance for the remainder of FY 17-18.

TOWN MANAGER'S ANNUAL PERFORMANCE EVALUATION

Mayor Whitus referred the Town Manager's Annual Performance Evaluation to the Personnel Committee for their recommendation to Council.

BACKGROUND: Section 7. Performance Evaluation of Mr. Spates' employee contract states that "Council shall review and evaluate the performance of the Employee at least once a year in advance of the effective date of the annual operating budget."

REQUEST TO ADVERTISE FOR A PUBLIC HEARING TO AMEND ORDINANCE NO. 187

On motion by Mr. Reid, seconded by Mr. Miller and with a recorded vote with Council members Dwyer, Miller, Pairet, Reid, Davis and Cole voting "aye," the motion was approved to advertise for a public hearing to adopt Ordinance No. 187.

BACKGROUND: Ordinance No. 182 awarded a rebate on water and/or sewer tap fees for new in-town residential and business customers. The Ordinance is due to expire on June 30, 2018. The Finance and Ordinance Committee has recommended that Council amend the Ordinance to allow in-town business and commercial developments to continue to receive the tap fee rebate if

construction has started by December 31, 2018. Mr. Spates stated that present Ordinance No. 182 stated all construction was to be completed by December 30, 2018.

REQUEST TO CANCEL THE JULY 4, 2018 REGULAR WORK SESSION

On motion by Mr. Cole, seconded by Mr. Davis and with all Council members voting "aye," the motion was approved to cancel the July 4, 2018 regular work session.

BACKGROUND: Council's July regular work session falls on Wednesday, July 4, 2018. Because it is a Federal holiday, all Town offices are closed.

REQUEST ON BEHALF OF MR. AND MRS. ROBERT MARTIN FOR A CONDITIONAL USE PERMIT

On motion by Mr. Pairet, seconded by Mr. Reid and with all Council members voting "aye," the motion was approved to refer to the request for a conditional use permit on behalf of Mr. and Mrs. Robert Martin to the Farmville Planning Commission for a public hearing.

BACKGROUND: Mr. Mike Kelley with Kelley Properties, presented Council with a power point presentation of a potential student housing complex (one apartment building and two townhouses) at the corner of High and Appomattox Street. The complex would consist of 10 doors/3 beds per door and the required parking spaces. The property is currently owned by Mr. and Mrs. Robert Martin. The Martins have since rescinded their initial request to rezone the property and are now seeking a conditional use permit under the current zoning, R-3 District. A conditional use permit is required for multiple-family dwellings within this district. The zoning ordinance permits 10 units per acre.

Questions arose from Council regarding the appearance of the building facing High Street, the means used to connect the buildings to meet the ordinance requirement and possible issues with congestion.

STANDING COMMITTEE REPORTS

Parks and Recreation Committee, Chairman Cole – no report

Finance and Ordinance Committee, Chairman Davis – The Committee has recommended amending the language in Ordinance #182 extending the construction time requirement for commercial developments. In addition, the Committee is recommending Council accept the insurance proposal for Local Choice Anthem – Key Advantage 250 Plan and the Key Advantage 500 Plan and to consider a 3% pay increase for town employees, which will help offset the increase in health insurance premiums.

REQUEST TO AMEND ORDINANCE NO. 187

On motion by Mr. Davis, seconded by Mr. Hunter and with a recorded vote with Council members Cole, Davis, Reid, Pairet, Miller, Hunter and Dwyer voting "aye," the motion was approved to adopt Ordinance No. 187, Establish a Rebate for Residential and Commercial Connection within the Town of Farmville, to the Town Water/Sewer System, as presented. The ordinance amends the tap fee rebate for in-town business and commercial developments that have started construction by December 31, 2018.

BACKGROUND: Ordinance No. 182 awarded a rebate on water and/or sewer tap fees for new in-town residential and business customers. The ordinance is due to expire on June 30, 2018. The Finance and Ordinance Committee recommended that Council amend the ordinance to allow in-town business and commercial developments to continue to receive the tap fee rebate if construction has commenced by December 31, 2018. Mr. Spates stated the present ordinance No. 182, stated all construction was to be completed by December 30, 2018.

A public hearing was held this evening with no comments received. Mr. Davis noted former Council member Sally Thompson was the Chairperson of the committee that was instrumental in introducing the in-town water and sewer rebate ordinance. He stated the ordinance has been a good indicator of growth in the town, as shown by the number of new hotels and other new businesses.

REQUEST ON BEHALF OF MR. AND MRS. ROBERT MARTIN FOR A CONDITIONAL USE PERMIT

This matter was continued pending recommendations from the Farmville Planning Commission.

BACKGROUND: At the March 2018 Council meeting, Council referred the request for a Conditional Use Permit on behalf of Mr. and Mrs. Robert Martin to the Farmville Planning Commission. The Farmville Planning Commission has scheduled a public hearing for April 25, 2018.

At the March 2018 Council meeting, Mr. Mike Kelley with Kelley Properties, presented Council with a Power Point presentation on a potential student housing complex, which is to be located at the corner of High and Appomattox Street. The complex would consist of 10 doors/3 beds per door, and the required parking spaces. The property is currently owned by Mr. and Mrs. Robert Martin.

DECLARATION OF PERSONAL INTEREST

Pursuant to paragraph B.1 of Virginia State Code Section 2.2-3112 and Subsection H of Virginia State Code Section 2.2-3115, I, J. J. “Jamie” Davis, have a personal interest regarding the donation of an Apple iPad.

The personal interest regarding the donation of an Apple iPad is that I am the recipient of the iPad.

BACKGROUND: Council member Jamie Davis’ term will expire June 30, 2020. In the past, when a Council member leaves Council, they can keep their assigned Apple iPad. Mr. Davis thanked Council for the resolution and the iPad.

AUTHORIZATION TO REFUND PARTIAL PAYMENT ON THE 2020 BUSINESS LICENSE TO THE THREE OAKS PET RESORT, LLC.

On motion by Mr. Davis, seconded by Mr. Reid and with a recorded vote with Council members Vincent, Pairet, Dwyer, Reid, Davis, Cole, and Hunter voting “aye”, a motion was approved to authorize the Town Treasurer to refund a partial payment in the amount of \$378.00 on the 2020 Business License for Three Oaks Pet Resort, LLC, provided their 2020 Business Personal Property Tax is paid.

BACKGROUND: Jessica Bristol, owner of the Three Oaks Pet Resort, LLC, located at 2740 Layne Street closed on May 15, 2020. The new owner, Indy Hollow, LLC has purchased a Business License.

ADOPTION OF ORDINANCE NO. 195 – ESTABLISH A REBATE FOR RESIDENTIAL AND COMMERCIAL CONNECTION TO THE TOWN WATER/SEWER SYSTEM

On motion by Mr. Dwyer, seconded by Mr. Reid and with a recorded vote with Council members Pairet, Dwyer, Reid, Davis, Cole, Hunter, and Vincent voting “aye”, a motion was approved to adopt Ordinance No. 195 – Establish a rebate for residential and commercial connection to the Town water/sewer system, effective April 1, 2020 through October 31, 2021.

ORDINANCE NO. 195

ESTABLISHES A REBATE FOR RESIDENTIAL CONNECTIONS WITHIN THE CORPORATE LIMITS OF THE TOWN OF FARMVILLE TO THE TOWN WATER/SEWER SYSTEM IN THE AMOUNT OF \$1,000 PER TAP FOR THOSE WATER AND/OR SEWER TAPS PURCHASED BETWEEN APRIL 1, 2020, AND SEPTEMBER 30, 2021, UPON SUBMISSION OF APPROPRIATE DOCUMENTATION TO THE TOWN THAT THE HOOK UP HAS BEEN COMPLETED BY MARCH 30, 2022.

ORDINANCE NO. 195 ALSO PROVIDES FOR A DISCOUNTED RATE FOR WATER AND/OR SEWER CONNECTIONS FOR BUSINESS AND COMMERCIAL PROJECTS

WITHIN THE CORPORATE LIMITS OF THE TOWN OF FARMVILLE. CURRENTLY, COMMERCIAL WATER OR SEWER CONNECTION COST \$4,500, PLUS LABOR, MATERIALS AND EQUIPMENT TO MAKE TAP. **ORDINANCE NO. 195** LOWERS THE COST OF WATER AND/OR SEWER CONNECTION FOR BUSINESS AND COMMERCIAL DEVELOPMENT TO THE EQUIVALENT OF \$1,000 PER CONNECTION, PLUS LABOR, MATERIALS AND EQUIPMENT. **ORDINANCE NO. 195** IS AUTHORIZED BY THE GRANT OF AUTHORITY CONTAINED IN VA CODE § 15.2-2119.

WHEREAS, the Farmville Town Council seeks to protect the health, safety, and welfare of the citizens of the Town of Farmville; and

WHEREAS, access to water and proper management of waste are essential to the protection of health, safety, and welfare; and

WHEREAS, the Town of Farmville wants to assist those citizens who would like to connect to the Town's water and sewer system.

NOW THEREFORE BE IT ORDAINED by the Farmville Town Council this 10th day of June, 2020, that any citizen who purchases a water and/or sewer tap for residential use in the Town of Farmville between April 1, 2020, and September 30, 2021, shall receive a rebate in the amount of \$1,000 per tap upon written proof of a building permit to construct a residence and issuance of a Certificate of Occupancy for new construction, and/or upon written proof that an existing residence is hooked up to the Town water/sewer system no later than March 30, 2022.

BE IT FINALLY ORDAINED that for any business or commercial development or project in the Town of Farmville, if the water and/or sewer tap is purchased between April 1, 2020, and September 30, 2020 and all construction is complete by March 30, 2022, the cost of each water and/or sewer connection shall be the equivalent of \$1,000 per tap, plus labor, materials and equipment to make tap.

This Ordinance shall be retroactive to April 1, 2020.

Approved: _____
Mayor

Attest: _____
Clerk of Council

I certify that the above ordinance was:

Adopted on its first reading on _____.

Ayes: _____. Nays: _____. Absent: _____. Abstain: _____.

The Honorable A.D. "Chuckie" Reid:	_____.
The Honorable J. J. "Jamie" Davis	_____.
The Honorable Daniel E. Dwyer	_____.
The Honorable Tommy Pairet	_____.
The Honorable Brian Vincent	_____.
The Honorable Donald L. Hunter	_____.
The Honorable Greg Cole	_____.

BACKGROUND: At the April 2020 work session, Council approved advertising for a public hearing to establish a water/sewer tap fee incentive to boost the economy, in response to the covid-19 pandemic. The incentive will reduce the water and sewer connection fees to \$1,000 each for eighteen months, effective April 1, 2020, through October 31, 2021. The individual or business would pay full price for the water/sewer tap and once the project is completed, the Town will issue a rebate.

SCHEDULE MEETING FOR THE ADOPTION OF THE PROPOSED 2020-2021 TOWN BUDGET

Council agreed to continue the regular June Council meeting and will reconvene on Friday, June 19, 2020, at 10:00 AM.

BACKGROUND: At the June 3, 2020, work session, the Finance and Ordinance Committee recommended Council adopt the proposed 2020-2021 Town Budget. A public hearing was held this evening at the regular Council meeting, and pursuant to Section 15.2-2503 of the Code of Virginia – "the hearing shall be held at least seven days prior to the approval of the budget".

ADOPTION OF THE FISCAL YEAR 2020-2021 CLASSIFICATION AND COMPENSATION PLAN

On motion by Mr. Vincent, seconded by Mr. Dwyer and with a recorded vote with Council members Dwyer, Reid, Davis, Cole, Hunter, Vincent and Pairet voting "aye", a motion was approved to adopt the Fiscal Year 2020-2021 Classification and Compensation Plan, as presented.

Water/Sewer Taps Purchased During Fiscal Years

FISCAL YEAR 2014-2015									
DATE ISSUED	NAME	ADDRESS	PAID		REBATE	REBATE DATE	REVENUE LOST	TOTAL REVENUE	Ordinance Number
2/23/2015	MIKE PAPANDREA	2313-A LAYNE ST	\$ 2,000.00				\$ 6,000.00	\$ 2,000.00	1-2015
2/23/2015	MIKE PAPANDREA	2313-B LAYNE ST	\$ 2,000.00				\$ 6,000.00	\$ 2,000.00	1-2015
2/23/2015	MIKE PAPANDREA	2323-A LAYNE ST	\$ 2,000.00				\$ 6,000.00	\$ 2,000.00	1-2015
2/23/2015	MIKE PAPANDREA	2323-B LAYNE ST	\$ 2,000.00				\$ 6,000.00	\$ 2,000.00	1-2015
2/23/2015	MIKE PAPANDREA	2323-C LAYNE ST	\$ 2,000.00				\$ 6,000.00	\$ 2,000.00	1-2015
2/24/2015	MIKE PAPANDREA	2323-D LAYNE ST	\$ 2,000.00				\$ 6,000.00	\$ 2,000.00	1-2015
2/25/2015	MIKE PAPANDREA	2323-E LAYNE ST	\$ 2,000.00				\$ 6,000.00	\$ 2,000.00	1-2015
2/26/2015	MIKE PAPANDREA	2323-F LAYNE ST	\$ 2,000.00				\$ 6,000.00	\$ 2,000.00	1-2015
2/27/2015	MIKE PAPANDREA	2323-G LAYNE ST	\$ 2,000.00				\$ 6,000.00	\$ 2,000.00	1-2015
2/28/2015	MIKE PAPANDREA	2323-H LAYNE ST	\$ 2,000.00				\$ 6,000.00	\$ 2,000.00	1-2015
3/23/2015	BERTHA HARMON	200 NORTHVIEW DR	\$ 2,000.00				\$ 6,000.00	\$ 2,000.00	1-2015
5/1/2015	FARM VENTURES	1832 PEERY DR	\$ 2,000.00				\$ 6,000.00	\$ 2,000.00	1-2015
5/13/2015	CENTRA HEALTH	937 S MAIN ST	\$ 1,000.00	SEWER			\$ 3,000.00	\$ 1,000.00	1-2015
5/13/2015	CENTRA HEALTH	937 S MAIN ST	\$ 1,000.00	SEWER			\$ 3,000.00	\$ 1,000.00	1-2015
			\$ 26,000.00				\$ 78,000.00	\$ 26,000.00	
FISCAL YEAR 2015-2016									
8/26/2015	WOODLAND RECREATION	103 VARNER DR	\$ 8,000.00		\$ 7,000.00	11/9/2015	\$ 7,000.00	\$ 1,000.00	1-2015
8/26/2015	MICHAEL YODER	107 GERMANTOWN RD	\$ 8,000.00		\$ 6,000.00	11/9/2015	\$ 6,000.00	\$ 2,000.00	1-2015
9/29/2015	FARMVILLE MINI STORAGE	106 N BRIDGE ST	\$ 8,000.00		\$ 6,000.00	10/15/2015	\$ 6,000.00	\$ 2,000.00	1-2015
11/12/2015	CMH HOMES	208 NORTHVIEW DR	\$ 8,000.00		\$ 6,000.00	12/12/2015	\$ 6,000.00	\$ 2,000.00	1-2015
11/12/2015	COP FARMVILLELLC	500 SUNCHASE BLVD	\$ 7,000.00				\$ 38,500.00	\$ 7,000.00	1-2015
12/2/2015	DEBRA THOMAS	2134 E THIRD ST	\$ 8,000.00		\$ 6,000.00	1/26/2016	\$ 6,000.00	\$ 2,000.00	1-2015
12/9/2015	MICHAEL YODER	1705 HIGH ST	\$ 8,000.00		\$ 6,000.00	2/20/2016	\$ 6,000.00	\$ 2,000.00	1-2015
1/29/2016	FRISBIE-FULTON	235 N MAIN ST	\$ 1,000.00	WATER			\$ 3,000.00	\$ 1,000.00	1-2015
5/9/2016	WILLIAM GATES	1206.5 FIFTH AVE	\$ 8,000.00		\$ 6,000.00	6/10/2016	\$ 6,000.00	\$ 2,000.00	1-2015
6/21/2016	MURPHY OIL	1804 PEERY DR	\$ 4,000.00				\$ 30,000.00	\$ 26,000.00	1-2015
			\$ 68,000.00		\$ 43,000.00		\$ 114,500.00	\$ 47,000.00	
FISCAL YEAR 2016-2017									
DATE ISSUED	NAME	ADDRESS	PAID		REBATE	REBATE DATE	REVENUE LOST	TOTAL REVENUE	Ordinance Number
7/7/2016	LONGWOOD-STUDENT CTR	201 HIGH ST	\$ 7,000.00				\$ 39,000.00	\$ 7,000.00	1-2015
9/26/2016	K. H. THOMPSON	101 GROVE ST	\$ 1,000.00	SEWER			\$ 3,000.00	\$ 2,000.00	178
9/28/2016	ROCK RIVER	300 THOMAS CIRCLE	\$ 2,000.00				\$ 6,000.00	\$ 2,000.00	178

10/3/2016	HABITAT FOR HUMANITY	905 ANDREWS DR	\$ 4,000.00		\$ 2,000.00	11/5/2016	\$ 2,000.00	\$ 2,000.00	178
2/9/2017	JEFF GORE	816-A BIZZARRE ST	\$ 2,000.00				\$ 6,000.00	\$ 2,000.00	178
2/9/2017	JEFF GORE	816-B BIZZARRE ST	\$ 2,000.00				\$ 6,000.00	\$ 2,000.00	178
			\$ 18,000.00		\$ 2,000.00		\$ 62,000.00	\$ 17,000.00	
FISCAL YEAR 2017-2018									
10/20/2017	BG ROOTS LLC	304-A EAST FIRST ST	\$ 2,000.00				\$ 6,000.00	\$ 2,000.00	182
10/21/2017	BG ROOTS LLC	304-B EAST FIRST ST	\$ 2,000.00				\$ 6,000.00	\$ 2,000.00	182
10/22/2017	BG ROOTS LLC	304-C EAST FIRST ST	\$ 2,000.00				\$ 6,000.00	\$ 2,000.00	182
10/23/2017	BG ROOTS LLC	304-D EAST FIRST ST	\$ 2,000.00				\$ 6,000.00	\$ 2,000.00	182
10/24/2017	BG ROOTS LLC	304-E EAST FIRST ST	\$ 2,000.00				\$ 6,000.00	\$ 2,000.00	182
10/25/2017	BG ROOTS LLC	304-F EAST FIRST ST	\$ 2,000.00				\$ 6,000.00	\$ 2,000.00	182
10/26/2017	BG ROOTS LLC	304-G EAST FIRST ST	\$ 2,000.00				\$ 6,000.00	\$ 2,000.00	182
10/27/2017	BG ROOTS LLC	304-H EAST FIRST ST	\$ 2,000.00				\$ 6,000.00	\$ 2,000.00	182
10/28/2017	BG ROOTS LLC	304-I EAST FIRST ST	\$ 2,000.00				\$ 6,000.00	\$ 2,000.00	182
2/7/2018	ROCK RIVER	104 JAY'S RD	\$ 2,000.00				\$ 6,000.00	\$ 2,000.00	182
2/8/2018	ROCK RIVER	106 JAY'S RD	\$ 2,000.00				\$ 6,000.00	\$ 2,000.00	182
2/9/2018	ROCK RIVER	108 JAY'S RD	\$ 2,000.00				\$ 6,000.00	\$ 2,000.00	182
2/10/2018	ROCK RIVER	110 JAY'S RD	\$ 2,000.00				\$ 6,000.00	\$ 2,000.00	182
5/11/2018	MIKE YODER	1004 BRAGG ST	\$ 8,000.00		\$ 4,000.00	8/24/2018	\$ 4,000.00	\$ 4,000.00	182
5/11/2018	MIKE YODER	1006 BRAGG ST	\$ 8,000.00		\$ 4,000.00	8/24/2018	\$ 4,000.00	\$ 4,000.00	182
5/22/2018	ROCK RIVER	215 CRESTVIEW DR	\$ 8,000.00		\$ 4,000.00	5/22/2018	\$ 4,000.00	\$ 4,000.00	182
			\$ 24,000.00		\$ 12,000.00		\$ 90,000.00	\$ 38,000.00	
FISCAL YEAR 2018-2019									
7/5/2018	D&R SIMPSON 3	412A WINSTON ST	\$ 8,000.00		\$ 4,000.00	8/10/2018	\$ 4,000.00	\$ 4,000.00	187
7/5/2018	D&R SIMPSON 3	412B WINSTON ST	\$ 8,000.00		\$ 4,000.00	8/10/2018	\$ 4,000.00	\$ 4,000.00	187
10/12/2018	JAMES FARRUGGIO	408 HILL ST	\$ 8,000.00					\$ 8,000.00	N/A
4/9/2019	JAMES HUSKEY	1700 HIGH ST	\$ 4,000.00	SEWER				\$ 4,000.00	N/A
4/29/2019	PAM SOUTHALL	1704 HIGH ST	\$ 4,000.00	WATER				\$ 4,000.00	N/A
5/17/2019	R&L BUILDERS	306 CRESTVIEW DR	\$ 8,000.00					\$ 8,000.00	N/A
			\$ 40,000.00		\$ 8,000.00		\$ 8,000.00	\$ 32,000.00	
FISCAL YEAR 2019-2020									
DATE ISSUED	NAME	ADDRESS	PAID		REBATE	REBATE DATE	REVENUE LOST	TOTAL REVENUE	
7/30/2019	BOLIEK-WHITE	818 CREEKWOOD TRL	\$ 8,000.00					\$ 8,000.00	N/A
8/15/2019	D&R SIMPSON 3	408A WINSTON ST	\$ 8,000.00					\$ 8,000.00	N/A

[illegible]

<u>Locality</u>	Residential Tap Fees	
	<u>Water</u>	<u>Sewer</u>
Farmville	4,000	4,000
Alleghany County	3,000	3,000
Town of South Hill	2,000	3,000
Town of Appomattox 3/4" & 4"	2,500	3,000
Town of Altavista 5/8"	2,150	2,000
3/4"	3,225	3,000
Town of Blacksburg 3/4" & 4"	1,250	1,250
City of Lynchburg 3/4" & 4"	1,150	1,330
City of Lexington	2,122	2,060



Town of Farmville

Agenda Item Summary

MEETING DATE: November 6, 2024

ITEM NUMBER: 12.c. – Discussion: Zion Subdivision (Layne Street)

BACKGROUND: The Town Manager will provide a verbal report.

RECOMMENDATION:

FISCAL IMPACT:

ATTACHMENTS:

1. SUB23-001 TC Staff Report
2. SUB23-001 - Aerial Map
3. Zion Subdivision - Subdivision Plat-2024-0912-Final (1)
4. SUB23-001 - Sewer Study
5. SUB23-001 - Traffic Impact Statement
6. SUB23-001 - Waiver Request - sidewalks



Identification and Location Information

Applicants	Ben Lapp
Property Owner	Ben Henry Construction, LLC
Location	Layne Street, Tax Map # 0023000(OA)00-061
Ward	A, Council Member J. Hardy
Acreage	10.21 acres
Zoning	R3 High Density Residential
Future Land Use Recommendation	Urban Residential
Overlays	None
Adjacent Zoning	R3 High Density Residential to the north, east, and west. High Bridge Trail State Park to the south.
Adjacent Uses	Single-family dwellings to the east and north on Layne Street. Undeveloped property to the west. High Bridge Trail State Park to the south.
Staff Contact	Ashley Atkins-Austin, CZA, Director of Community Development Phone: 434-392-8465 Email: aaustin@farmvilleva.com

Proposal

To develop a 10.21-acre undeveloped parcel into 37 buildable lots with common space for stormwater management and recreational area. The development includes approximately 1,650 linear feet of subdivision street and extends the town water and sanitary sewer to serve the lots.

Background and Existing Conditions

The existing site is 10.21-acres located on the south side of an existing subdivision along Layne Street. The site is mostly wooded.

A preliminary sketch was submitted in early 2023 to Mr. Lee Pambid. Staff have a paper copy of the sketch with comments noted by Mr. Pambid.

Preliminary plat received by the Community Development Department on June 7, 2024. First review notes were written on progress print.

The Town Council approved Ord. No. 233 on June 12, 2024, to amend Town Code Section 29-62.d.9.d. – Sidewalks.

June 24, 2024, staff received a letter from the applicant, Ben Lapp, asking staff to confirm if the Zion Subdivision requires sidewalks based on the applicants' answers to the four (4) possible reasons for requesting sidewalks.

On June 25, 2024, staff met with the engineer to discuss community development compliance and utility compliance of the Zion Subdivision plan progress.



Second preliminary plat received July 3, 2024. Staff distributed the Zion Subdivision Development Plan to Public Works, Environmental Services, The Berkley Group, and Community Development for review. Notes were compiled into the letter written to the applicant on August 16, 2024. Staff followed up with Environmental Services to ask that their comments be directly forwarded to the engineer and applicant.

Revised plans and plat were received from the engineer on September 13, 2024, with a response letter.

On September 25, 2024, staff received revised development plans with comments based on stormwater management review from Prince Edward County.

On October 30, 2024, the applicant submitted a waiver request to the sidewalk ordinance. The waiver request is attached for Town Council review.

Zoning Ordinance Considerations

The development is allowed by-right in the R-3 high density zoning district. The use proposed is 37 single-family lots for a density of 3.62 units per acre. All proposed lots meet the dimensional standards for the R-3 district for single-family dwellings listed in Sec. 29-22.b. Table 2: Dimension Standards for Base Zoning Districts in the Town Zoning Ordinance.

Section 29-62 – Platting requirements and design standards of the Town Zoning Ordinance are generally met. The applicant has asked for a waiver of Sec. 29-62.d.9.d. requiring sidewalks. Waiver is in the attachments for Town Council review.

The final plat meets code Sec. 29-64. – Final plats.

Comprehensive Plan Considerations

The Future Land Use Map of the Comprehensive Plan calls for this area to be Urban Residential.

Utilities

Engineer supplied a sewer study that concludes the existing gravity sewer system is adequate to handle the proposed project. The sewer study is in the attachments for Town Council review. The addition of 37 single-family dwellings will not place a strain on the existing water system.

Transportation/ Streets

The subdivision includes approximately 1,650 LF of street. There is a 50' street right of way coming in from Layne Street that expands to a 60' right of way in the subdivision. The typical road section includes an 8' ditch, 30' of travel way that includes 22' of pavement and a 5' sidewalk. The applicant has supplied a traffic study that is in the attachments for Town Council review.

Environmental

The site is not located in a floodplain or other protected area. There are no impacted watercourses, steep slopes, or other atypical environmental factors.



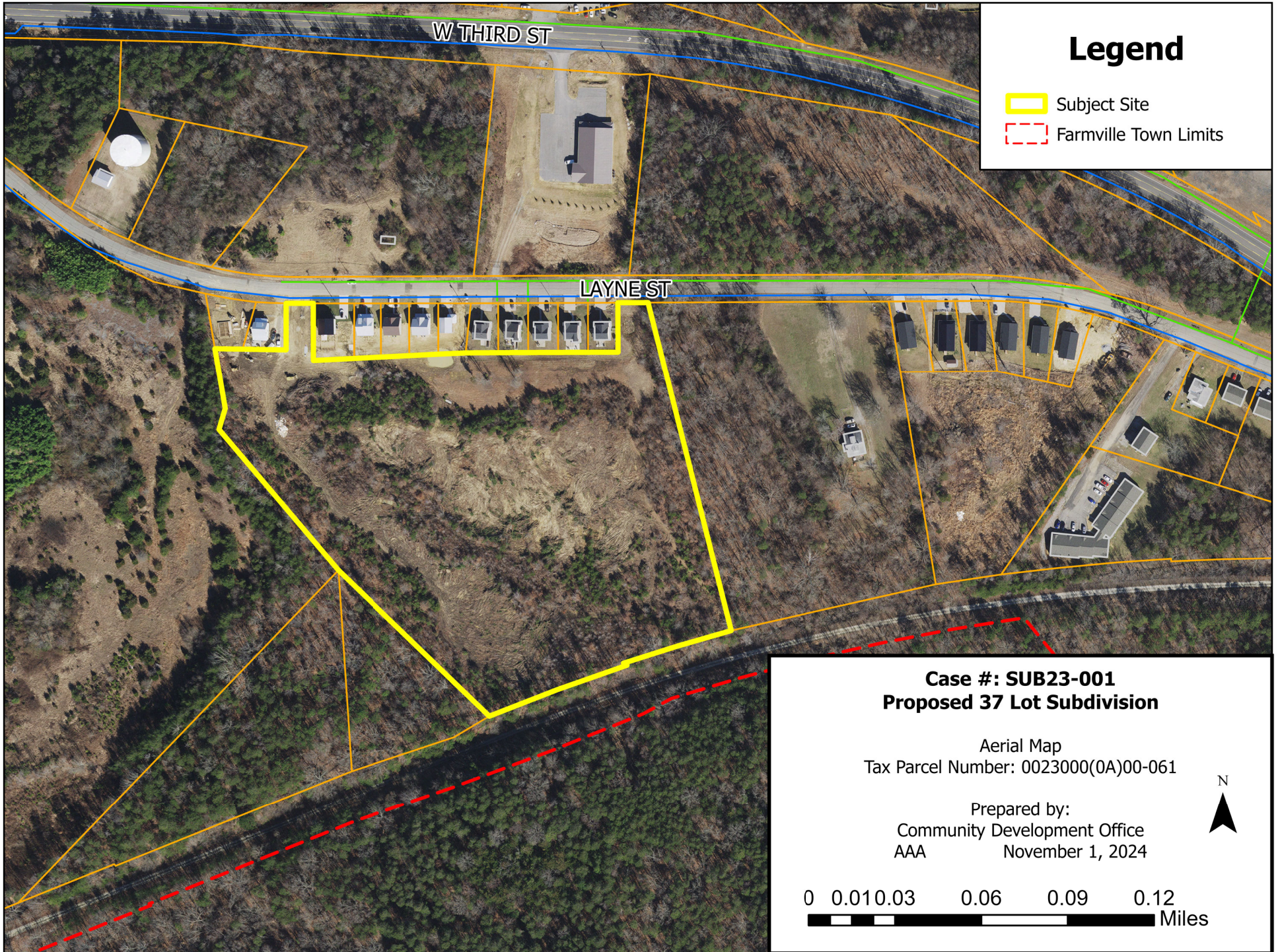
Findings and Recommendations

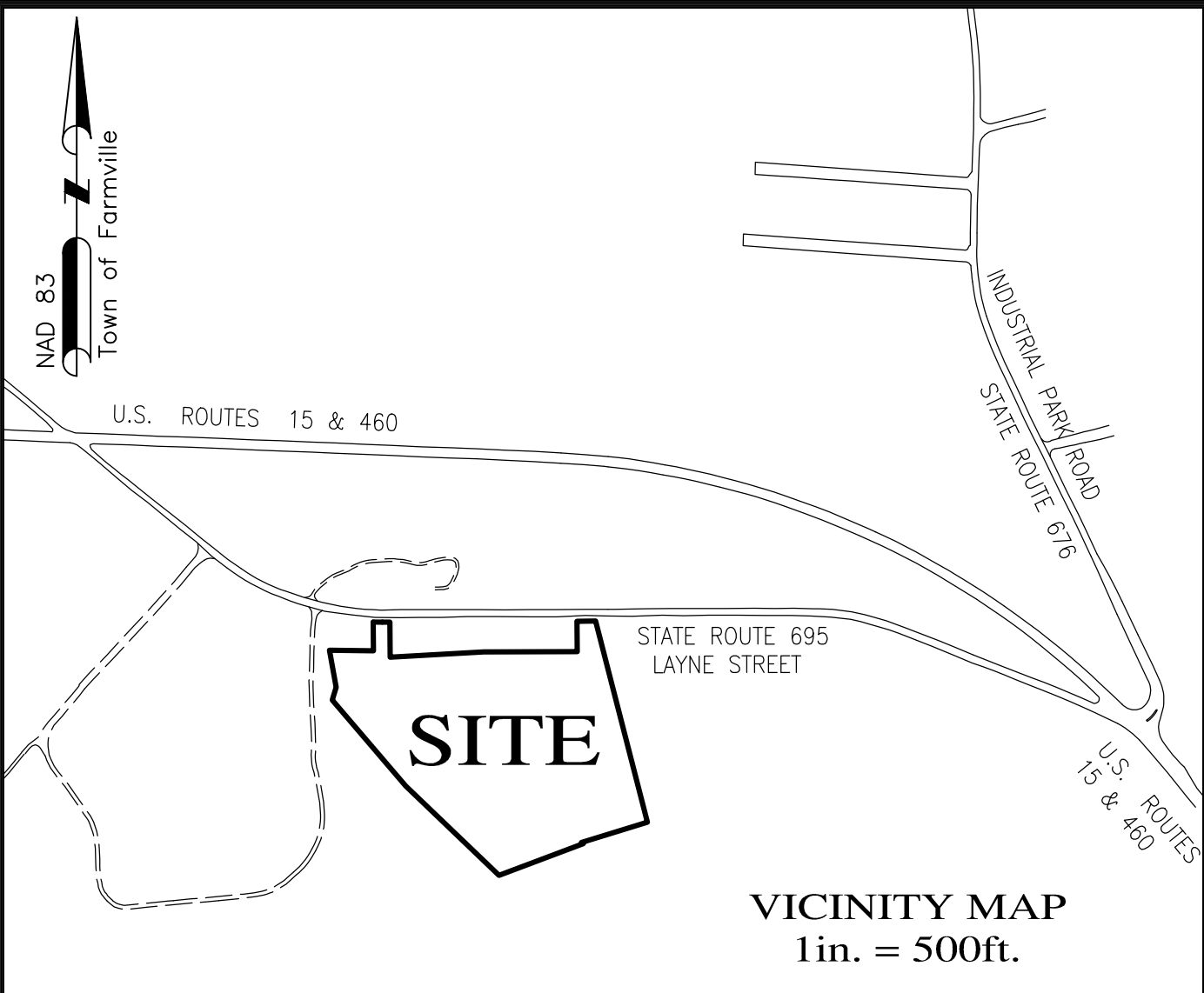
Recommendations

The Staff recommends granting of the waiver for Sec. 29-64-d.9.d. - Sidewalks and **approval** of the Zion Subdivision.

Attachments

1. Aerial Map
2. Zion Subdivision Final Plat
3. Sewer Study
4. Traffic Study
5. Waiver request





Boundary Line Table		
Line #	Bearing	Distance
L1	S0°08'42"E	36.68'
L2	N49°43'06"E	7.28'
L3	N88°24'01"E	16.38'
L4	N88°24'01"E	50.00'
L5	N88°24'01"E	50.00'
L6	N88°24'01"E	51.00'
L7	N88°24'01"E	27.98'
L8	S14°10'13"E	30.74'
L9	S88°24'01"W	139.33'
L10	N40°16'54"W	39.61'
L11	N40°16'54"W	55.00'
L12	N40°16'54"W	55.00'
L13	N40°16'54"W	22.23'
L14	N0°08'42"W	6.78'
L15	N0°08'42"W	50.09'
L16	N27°51'00"E	50.62'
L17	N88°24'01"E	31.44'
L18	N88°24'01"E	53.00'
L19	N88°24'01"E	53.00'
L20	N88°24'01"E	53.00'

Boundary Line Table		
Line #	Bearing	Distance
L21	N88°24'01"E	4.92'
L22	S14°10'13"E	30.74'
L23	S88°24'01"W	11.61'
L24	S88°24'01"W	53.00'
L25	S88°24'01"W	53.00'
L26	S88°24'01"W	21.71'
L27	N40°16'54"W	40.03'
L28	N40°16'54"W	32.08'
L29	S12°58'05"E	132.32'
L30	S7°28'59"E	112.18'
L31	S1°35'59"E	101.87'
L32	N1°35'59"W	100.58'
L33	N1°35'59"W	101.57'
L34	S1°35'59"E	100.38'
L35	S1°36'01"E	99.16'
L36	S9°41'39"W	102.05'
L37	S26°32'45"W	127.08'
L38	N89°45'55"E	35.44'
L39	N0°16'00"W	67.73'
L40	N45°44'02"E	105.59'

Boundary Line Table		
Line #	Bearing	Distance
L41	N45°44'02"E	161.92'
L42	N75°49'47"E	130.12'
L43	N75°49'47"E	130.65'
L44	S79°21'49"E	157.45'
L45	N20°11'09"E	98.69'
L46	S60°15'54"E	157.45'
L47	N2°07'05"E	111.00'
L48	S82°18'41"E	70.28'
L49	S72°05'41"E	65.75'
L50	N13°56'26"E	111.42'
L51	N24°57'32"E	113.20'
L52	N35°58'38"E	97.68'
L53	S46°23'59"W	94.94'
L54	S49°43'06"W	95.00'
L55	S49°43'06"W	95.00'
L56	S49°43'06"W	95.00'
L57	S57°12'12"W	97.79'
L58	S68°39'45"W	113.61'
L59	S80°07'18"W	114.33'
L60	N89°51'22"E	117.23'

Surveyor

I, Roy S. Coleman, Jr., L.S. do hereby certify that

Zion Subdivision

as shown on this plat contains 10.201 Acres, more or less, and is that land owned by Ben Henry Construction, Inc. by deed recorded as Instrument Number 202102271.

September 12, 2024

Date

Land Surveyor

Owner

This survey of Zion Subdivision containing 5.484 Acres, more or less, in 37 lots; 2.652 Acres, more or less, in Common Space; and 2.065 Acres, more or less, in dedicated public road right of way is in accordance with the desire of the undersigned owner(s), proprietors or trustees.

Date

President of Ben Henry Construction, Inc.

Notary

STATE OF _____

CITY/COUNTY OF _____

I, _____, a Notary Public in and

for the State and City/County aforementioned; do hereby certify that

has on this _____ day of _____, 20____

acknowledged the same before me.

Notary Public

Notary Registration Number _____

My Commission expires _____ day of _____, 20____.

NOTES:

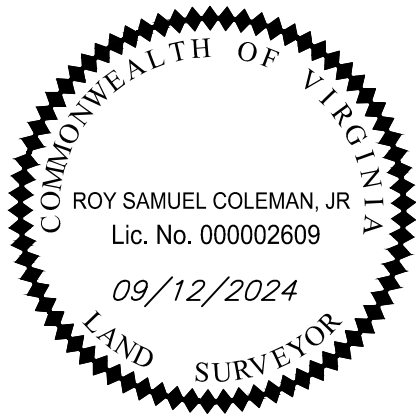
- Tax Map Parcel No.23—A—61.
- This plat has been prepared without the benefit of a title examination and therefore does not necessarily indicate all encumbrances on the property.
- This land is situated in a F.I.R.M. Zone X (areas of minimal flood hazrd), as shown on Town of Farmville, Virginia, Map Numbers 51147C0083D (Community Panel No. 510118 0083D) and 51147C0091D (Community Panel No. 510118 0091 D), effective date April 19, 2023
- This plat is based on a current field survey.
- Property currently zoned R3.
- Lots to be served by public water and sanitary sewer.

Current Zoning Requirements:

Zoning District	Minimum Lot Size			Minimum Yard Size		Maximum Building Height
	Area	Setback	Frontage	Side	Rear	
R-3 High Density Resintial	5,000 sq. ft., plus 2,500 square feet for each additional dwelling unit under 1 roof for lots served by public water and sewer, overall density shall not exceed 16 dwelling units per acre	35 ft. or more from any street right-of-way which is 50 ft. or greater in width, or 60 ft. or more from the center of any street right-of-way less than 50 ft. in width. Setbacks for townhouses shall be a minimum of 10 ft. from the front, 15 ft. from the rear yard and no side yard	45 ft., plus 15 ft. for each additional dwelling unit	7 ft. or 10% of lot width but not less than 4 feet.	15 ft.	45 ft.

Boundary Curve Table					
Curve #	Radius	Arc Length	Delta	Chord Bearing	Chord Distance
C1	170.00'	118.82'	40°02'46"	S20°10'04"E	116.42'
C2	20.00'	31.42'	90°00'00"	S85°16'54"E	28.28'
C3	230.00'	30.62'	7°37'38"	N53°31'55"E	30.59'
C4	230.00'	45.43'	11°19'02"	N63°00'15"E	45.36'
C5	230.00'	45.49'	11°19'59"	N74°19'45"E	45.42'
C6	230.00'	33.74'	8°24'16"	N84°11'53"E	33.71'
C7	140.00'	27.60'	11°17'38"	S85°57'10"E	27.55'
C8	140.00'	41.18'	16°51'06"	S71°52'48"E	41.03'
C9	140.00'	46.89'	19°11'17"	S53°51'37"E	46.67'
C10	140.00'	20.07'	8°12'48"	S40°09'34"E	20.05'
C11	140.00'	47.63'	19°29'37"	S26°18'22"E	47.40'
C12	140.00'	5.84'	2°23'21"	S15°21'53"E	5.84'
C13	140.00'	13.45'	5°30'13"	S11°25'06"E	13.44'
C14	140.00'	47.17'	19°18'11"	S0°59'06"W	46.94'
C15	140.00'	46.67'	19°05'55"	S20°11'09"W	46.45'
C16	140.00'	143.35'	58°39'55"	S59°04'04"W	137.17'
C17	230.00'	14.92'	3°43'04"	N89°44'27"W	14.92'

Boundary Curve Table					
Curve #	Radius	Arc Length	Delta	Chord Bearing	Chord Distance
C18	230.00'	47.46'	11°49'21"	N81°58'15"W	47.37'
C19	230.00'	44.23'	11°01'06"	N70°33'01"W	44.16'
C20	230.00'	44.23'	11°01'06"	N59°31'55"W	44.16'
C21	230.00'	44.49'	11°04'59"	N48°28'52"W	44.42'
C22	230.00'	10.67'	2°39'28"	N41°36'38"W	10.67'
C23	230.00'	30.05'	7°29'06"	N36°32'21"W	30.03'
C24	230.00'	46.00'	11°27'33"	N27°04'01"W	45.92'
C25	230.00'	46.00'	11°27'33"	N15°36'28"W	45.92'
C26	230.00'	39.07'	9°44'00"	N5°00'42"W	39.03'
C27	170.00'	73.41'	24°44'35"	N68°44'34"E	72.84'
C28	170.00'	21.62'	7°17'10"	N84°45'26"E	21.60'
C29	80.00'	108.11'	77°25'46"	S52°53'06"E	100.07'
C30	80.00'	2.46'	1°45'49"	S13°17'18"E	2.46'
C31	80.00'	140.75'	100°48'25"	S37°59'48"W	123.29'
C32	170.00'	31.47'	10°36'19"	N86°17'50"W	31.42'
C33	170.00'	120.80'	40°42'46"	N60°38'17"W	118.27'



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Cover Sheet (Sheet 1 of 3)

Survey of Zion Subdivision

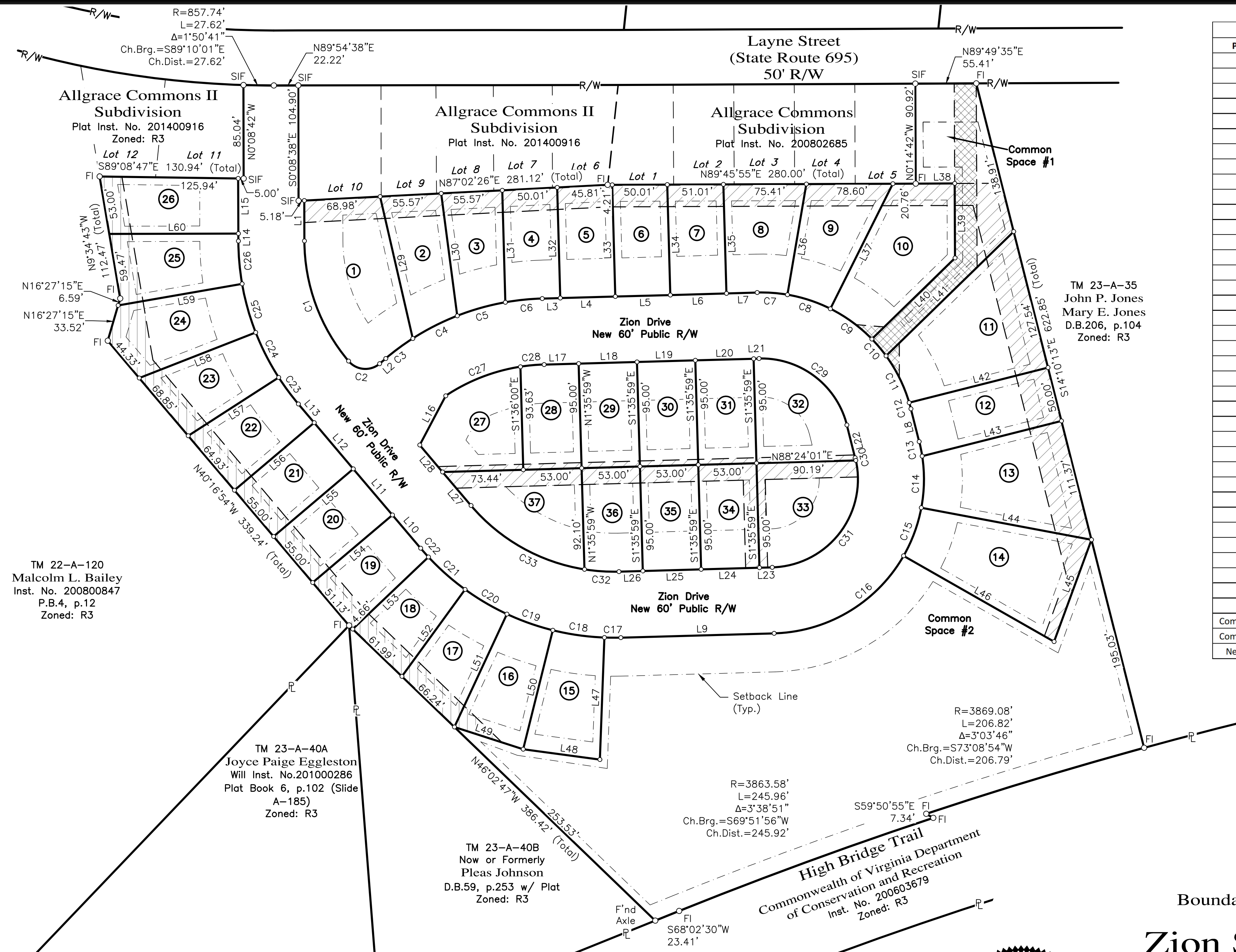
Town of Farmville, Prince Edward County, Virginia

September 12, 2024

Maxey & Associates, P.C.

Land Surveyors • Engineers • Planners • Consultants

P.O. Box 90 • Farmville • Virginia • 23901 • Tel:434-392-8827



Parcel Area Table				
Parcel Label	Parcel Area			
1	11153	SFor	0.256	Acres
2	5985	SFor	0.137	Acres
3	5317	SFor	0.122	Acres
4	5027	SFor	0.115	Acres
5	5058	SFor	0.116	Acres
6	5049	SFor	0.116	Acres
7	5088	SFor	0.117	Acres
8	6486	SFor	0.149	Acres
9	6488	SFor	0.149	Acres
10	9400	SFor	0.216	Acres
11	11884	SFor	0.273	Acres
12	6503	SFor	0.149	Acres
13	10856	SFor	0.249	Acres
14	11207	SFor	0.257	Acres
15	6469	SFor	0.149	Acres
16	6111	SFor	0.140	Acres
17	5661	SFor	0.130	Acres
18	5067	SFor	0.116	Acres
19	5039	SFor	0.116	Acres
20	5225	SFor	0.120	Acres
21	5225	SFor	0.120	Acres
22	5595	SFor	0.128	Acres
23	5898	SFor	0.135	Acres
24	7084	SFor	0.163	Acres
25	6295	SFor	0.144	Acres
26	6218	SFor	0.143	Acres
27	6695	SFor	0.154	Acres
28	5025	SFor	0.115	Acres
29	5035	SFor	0.116	Acres
30	5035	SFor	0.116	Acres
31	5035	SFor	0.116	Acres
32	6760	SFor	0.155	Acres
33	7323	SFor	0.168	Acres
34	5035	SFor	0.116	Acres
35	5035	SFor	0.116	Acres
36	5005	SFor	0.115	Acres
37	7488	SFor	0.172	Acres
Common Space #2	104079	SFor	2.389	Acres
Common Space #1	11471	SFor	0.263	Acres
New Road R/W	89959	SFor	2.065	Acres

TM 22-A-120
Malcolm L. Bailey
Inst. No. 200800847
P.B.4, p.12
Zoned: R3

TM 23-A-40A
Joyce Paige Eggleston
Will Inst. No.201000286
Plat Book 6, p.102 (Slide
A-185)
Zoned: R3

TM 23-A-40B
Now or Formerly
Pleas Johnson
D.B.59, p.253 w/ Plat
Zoned: R3

TM 23-A-35
John P. Jones
Mary E. Jones
D.B.206, p.104
Zoned: R3

- NOTES:
- See notes on other sheet(s).
 - See Sheet 1 for boundary line and curve tables.
 - Lot boundary corners are to be set irons.
 - Corner Call Legend:
FI = Found Iron
SIF = Set Iron Flush

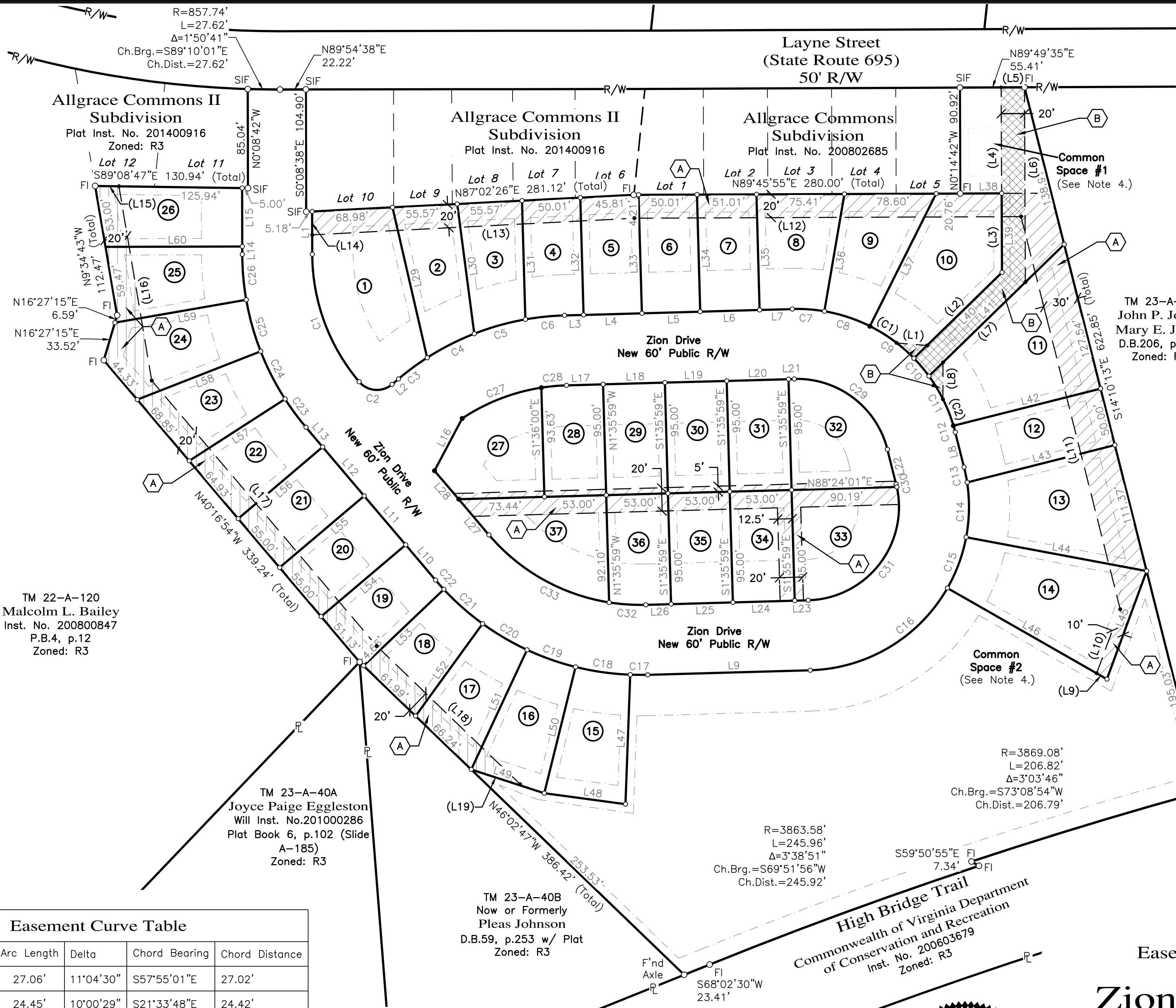


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Boundaries (Sheet 2 of 3)
Survey of
Zion Subdivision
Town of Farmville, Prince Edward County, Virginia
September 12, 2024
Scale: 1in.=60ft.



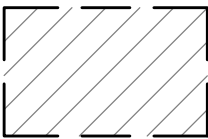
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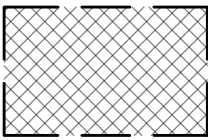


Easement Line Table		
Line #	Bearing	Distance
(L1)	S85°18'53"E	26.20'
(L2)	N45°44'02"E	89.79'
(L3)	N0°16'00"W	67.73'
(L4)	N0°16'00"W	90.88'
(L5)	N89°49'35"E	20.00'
(L6)	S0°16'00"E	167.07'
(L7)	S45°44'02"W	98.62'
(L8)	S0°07'10"W	31.57'
(L9)	N60°15'54"W	10.14'
(L10)	N20°11'09"E	58.48'
(L11)	N14°10'13"W	347.20'
(L12)	S89°45'55"W	331.51'
(L13)	S87°02'27"W	276.45'
(L14)	N0°08'42"W	20.02'
(L15)	S89°08'47"E	20.34'
(L16)	S9°34'43"E	168.99'
(L17)	S40°16'54"E	298.26'
(L18)	S46°02'47"E	172.80'
(L19)	N72°05'41"W	45.54'

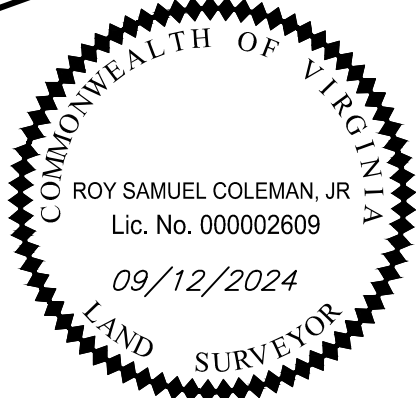
Easement Curve Table					
Curve #	Radius	Arc Length	Delta	Chord Bearing	Chord Distance
(C1)	140.00'	27.06'	11°04'30"	S57°55'01"E	27.02'
(C2)	140.00'	24.45'	10°00'29"	S21°33'48"E	24.42'

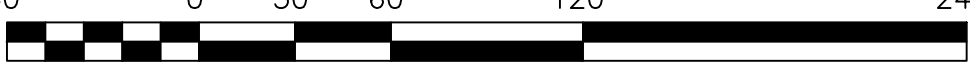
- NOTES:
- See notes on other sheet(s).
 - See Sheet 1 for boundary line and curve tables.
 - Variable width easement line and and curve labels are in parenthesis ().
 - Private Drainage Easements are hereby dedicated to the entire areas within Common Space #1 and Common Space #2.

 = New Private Easement

 = New Public Easement

-  = New Private Drainage Easement, Hereby Dedicated
-  = New Public Sewer Easement, Hereby Dedicated



Easements (Sheet 3 of 3)
Survey of
Zion Subdivision
Town of Farmville, Prince Edward County, Virginia
September 12, 2024
Scale: 1in.=60ft.


Maxey & Associates, P.C.
Land Surveyors • Engineers • Planners • Consultants
P.O. Box 90 • Farmville • Virginia • 23901 • Tel:434-392-8827

21S0155
FB1247-02

MAXEY & ASSOCIATES, P.C.

E. E. "TED" HODGES, III. L. S.

LAND SURVEYORS * ENGINEERS * PLANNERS * CONSULTANTS

DONALD R. MAXEY, L.S.

VIRGINIA

606 EAST THIRD STREET

P.O. BOX 90

FARMVILLE, VA 23901

TELEPHONE 434-392-8827

FAX 434-392-1996

August 20, 2024

Town of Farmville
Community Development
Attn: Ashley Austin-Atkins, CZA
116 North Main Street
Farmville, VA 23901

Email: aaustin@Farmvilleva.com

RE: Zion Subdivision Sewer Study

Dear Ashley:

Based on our understandings of the Town's requirements for studying the effect of the proposed 37 lot Zion Subdivision project on the Town's sewerage system, we have analyzed the gravity sewer from the site to the West End Pump Station (Industrial Park Road) and analyzed the West End Pump Station. The analysis included:

1. Draw down pump test at the pump station on Aug. 6, 2024
2. Recordation of the station's pumps run time for two weeks from Aug. 5th thru Aug 20th of 2024.
3. Analysis of the pump performance based on manufacturer's data and Town data.
4. Analysis of Town provided water usage data for properties that impact the portion of the system studied.
5. Determination of the ICA maximum population and the actual population from Aug. 5th through Aug. 12th 2024 (dates of the pump run test used).

The results of our analysis are as follows:

I. West End Pump Station Analysis:

a. Draw Down Pump Flow Rates(See Exhibit A):

- i. Draw down times were taken for each pump to drop the fluid level 1 foot.
- ii. Immediately after each draw down test, the inflow rate was determined for the draw down test by timing how long it took the station fluid to rise 0.5 feet.
- iii. Results: Pump 1 = 545 gpm Pump 2 = 419 gpm
- iv. **Conclusion: Since both pumps are the same model, the pump rate should be very close to identical. Based on a discussion with the pump supplier after the test, it may be that Pump 2 is not properly seated and losing fluid back into the wet well while pumping.**

b. System vs. Pump Curve Analysis (See Exhibit A):

- i. Analysis of the station's performance using pump curve data provided by the supplier and Town data (station's wet well size, force main, and static head).
- ii. Results. Based on the data provided, the pumps should pump at 583 gpm. The actual pumps are not performing at the rate determined by this analysis. The underperformance may be due to head losses (other than those provided in the data) or the seating of the pumps.
- iii. **Conclusion: Pump 1's actual pump rate is tolerable at 93% of the anticipated rate. Pump 2's actual rate is 72% of the anticipated rate, therefore, the Town should determine if there is a problem with the pump.**

- c. Station Adequacy (See Exhibit B):
 - i. The Town provided pump run time for two weeks from Aug 5th through Aug 20th. The run times were then used to determine the average daily flow rate to the station for each week. The week with the highest average daily flow was used for analysis. Since ICA was not at full capacity, flow was added to the analysis to evaluate the flow from the facility at maximum capacity. A peak factor of 2.5 was then used to determine a peak daily flow rate for the station.
 - ii. Results: The current peak daily flow rate to the station is 421 gpm. The average pump rate for the two pumps is 482 gpm. Therefore, the station has capacity for 61 gpm of new peak daily flow. The proposed 37 lot Zion Subdivision project will produce 19 gpm of peak daily flow, therefore, leaving 42 gpm of peak daily flow for future projects.
 - iii. **Conclusion: The pump station has capacity for the proposed 37 lot Zion Subdivision.**
- II. Gravity Main Analysis from the proposed project site to West End Pump Station(See Exhibit C):
 - a. Town water usage data was provided for the period from Aug. 2023 to July 2024. The data was analyzed to determine the average daily flow for the whole year and for each month.
 - b. Design Flow Modeling:
 - i. The sewer model encompassed the existing sewer gravity mains used to convey the proposed site's flow to the pump station. Sewer analysis software was utilized to evaluate the system. All flows were converted to cubic feet per second.
 - ii. The existing flow was determined from the highest monthly average daily flow (based on water usage data) and assigned to existing manholes in the sewer model. An upward adjustment was made to the flow coming from the ICA facility to model it at maximum capacity.
 - iii. The proposed design flow for the proposed 37 lot Zion Subdivision was added to the model at the appropriate new manhole.
 - c. Results: The existing flow plus the proposed design flow was contained within the existing gravity sewer pipes.
 - d. **Conclusion: The existing gravity sewer system from the project site to the West End Pump Station is adequate to handle the proposed additional flows from the proposed 37 lot Zion Subdivision project.**

Based on the conclusions of the above analyses, we conclude that the Town of Farmville's existing West End Pump Station and existing gravity sewer from the site to the pump station are adequate to accept the additional flow from the proposed 37 lot Zion Subdivision project

Sincerely,



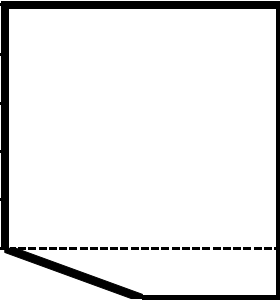
Roy S. Coleman, Jr., PE, LS

Attachments

EXHIBIT A
PUMP FLOW TEST
AND
SYSTEM VS. PUMP CURVE ANALYSIS

Project: Zion Subdivision
Pump Station: Industrial Park Road
Date of Evaluation: 8/6/2024 Time: 8:15 AM

Wet Well

Square	10	ft	10	ft
	Elev	Stage	FM HP Gr. Elev.= 360	
Top Elev.(Assumed):	325	14.97	FM HP Elev.= 357.5	
Alarm Elev.:	315.03	5		
2nd Pump On Elev.=	314.53	4.5		
1st Pump On Elev.=	313.53	3.5		
Pump Off Elev.	310.53	0.5		
Bottom Elev.=	310.03	0		

Pump Flow Rate Test:

Pump No.	1	
Surface Area (SA):	100	SF
Test Depth:	1	ft
Test Volume	1161	gal
Test Time:	2.1267	min
Pump Rate:	545.95	gpm

Static Head= 43.97

Pump No.	2	
Surface Area (SA):	100	SF
Test Depth:	1	ft
Test Volume	1398.4	gal
Test Time:	3.3338	min
Pump Rate:	419.46	gpm

System Curve

6562 LF of 10 " DI FM
6510.00 Lf (Equivalent Length)

Flow	TDH	Vel
0.00	43.97	0.00
25.00	44.04	0.10
50.00	44.23	0.20
75.00	44.51	0.31
100.00	44.90	0.41
125.00	45.37	0.51
150.00	45.93	0.61
175.00	46.58	0.71
200.00	47.31	0.82
225.00	48.12	0.92
250.00	49.02	1.02
275.00	49.99	1.12
300.00	51.04	1.23
320.00	51.94	1.31
347.50	53.25	1.42
375.00	54.65	1.53
400.00	56.01	1.63
425.00	57.44	1.74
450.00	58.94	1.84
480.00	60.84	1.96
500.00	62.16	2.04

Flow	TDH	Vel
500.00	62.16	2.04
530.00	64.23	2.17
550.00	65.67	2.25
575.00	67.53	2.35
583.80	68.20	2.38
625.00	71.46	2.55
640.00	72.69	2.61
675.00	75.66	2.76
700.00	77.87	2.86
725.00	80.14	2.96
750.00	82.49	3.06
775.00	84.89	3.17
800.00	87.37	3.27
825.00	89.91	3.37
850.00	92.52	3.47
875.00	95.20	3.57
900.00	97.94	3.68
925.00	100.74	3.78
960.00	104.78	3.92
975.00	106.55	3.98
1000.00	109.55	4.09

Test Data

Date of Evaluation: 8/6/2024 Time: 8:15 AM

Inflow1:

(A)	Raise=	0.5	ft		
(B)	Test Volume (SA * A)=	50	CF	374.03	gal
(C)	Test Time=	1.926	min	1 min	55.56 Sec
(D)	Inflow Rate (B / C)=	194.198339	gpm		

Pump 1

(E)	Test Drop=	1	ft		
(F)	Test Volume Sta (SA x E)=	100	CF	748.05	gal
(G)	Test Time=	2.12666667	min	2 min	7.6 Sec
(H)	Test Volume Inflow(D * G)=	412.995133	gal		
(I)	Test Volume Pump (H +F)=	1161.04713	gal		
	Pump Flow Rate (I / G)=	545.946928			

Inflow2:

(A)	Raise=	0.5	ft		
(B)	Test Volume (SA * A)=	50	CF	374.03	gal
(C)	Test Time=	1.91733333	min	1 min	55.04 Sec
(D)	Inflow Rate (B / C)=	195.076147	gpm		

Pump 2

(E)	Test Drop=	1	ft		
(F)	Test Volume Sta (SA x E)=	100	CF	748.05	gal
(G)	Test Time=	3.33383333	min	3 min	20.03 Sec
(H)	Test Volume Inflow(D * G)=	650.351363	gal		
(I)	Test Volume Pump (H +F)=	1398.40336	gal		
	Pump Flow Rate (I / G)=	419.45809			

PUMP PERFORMANCE CHARACTERISTICS

Mat'l	DI	PVC	PVC				
Leq	6510.00	0.00	0.00				
C	100.00	150.00	150.00				
D	10.00	1.00	1.00		10.00		Pump
STATIC	43.97	43.97	43.97		DI		Curve
Q(gpm)	Hf1	Hf2	Hf3	TDH	VEL(fps)		TDH
0.00	0.00	0.00	0.00	43.97	0.00		96.8
25.00	0.07	0.00	0.00	44.04	0.10		95.3625
50.00	0.26	0.00	0.00	44.23	0.20		93.925
75.00	0.54	0.00	0.00	44.51	0.31		92.4875
100.00	0.93	0.00	0.00	44.90	0.41		91.05
125.00	1.40	0.00	0.00	45.37	0.51		89.6125
150.00	1.96	0.00	0.00	45.93	0.61		88.175
175.00	2.61	0.00	0.00	46.58	0.71		86.7375
200.00	3.34	0.00	0.00	47.31	0.82		85.3
225.00	4.15	0.00	0.00	48.12	0.92		83.8625
250.00	5.05	0.00	0.00	49.02	1.02		82.425
275.00	6.02	0.00	0.00	49.99	1.12		80.9875
300.00	7.07	0.00	0.00	51.04	1.23		79.55
320.00	7.97	0.00	0.00	51.94	1.31		78.4
347.50	9.28	0.00	0.00	53.25	1.42		77.36875
375.00	10.68	0.00	0.00	54.65	1.53		76.3375
400.00	12.04	0.00	0.00	56.01	1.63		75.4
425.00	13.47	0.00	0.00	57.44	1.74		74.4625
450.00	14.97	0.00	0.00	58.94	1.84		73.525
480.00	16.87	0.00	0.00	60.84	1.96		72.4
500.00	18.19	0.00	0.00	62.16	2.04		71.5875
530.00	20.26	0.00	0.00	64.23	2.17		70.36875
550.00	21.70	0.00	0.00	65.67	2.25		69.55625
575.00	23.56	0.00	0.00	67.53	2.35		68.54063
583.80	24.23	0.00	0.00	68.20	2.38	Operating Point	68.18313
625.00	27.49	0.00	0.00	71.46	2.55		66.50938
640.00	28.72	0.00	0.00	72.69	2.61		65.9
675.00	31.69	0.00	0.00	75.66	2.76		64.15
700.00	33.90	0.00	0.00	77.87	2.86		62.9
725.00	36.17	0.00	0.00	80.14	2.96		61.65
750.00	38.52	0.00	0.00	82.49	3.06		60.4
775.00	40.92	0.00	0.00	84.89	3.17		59.15
800.00	43.40	0.00	0.00	87.37	3.27		57.9

EXHIBIT B
PUMP RUN DATA
AND
STATION ADEQUACY CONCLUSION

WEST END (INDUSTRIAL PARK ROAD) PUMP STATION FLOW DATA

Date	Time	Run Time Meter Readings	
		Pump 1(Hrs)	Pump 2 (Hrs)
8/5/2024	15:30	9052.4	7654.8
8/6/2024	8:00	9053.9	7956.3
8/9/2024	15:00	9065.7	7969.7
8/12/2024	8:00	9073.7	7977.5
8/13/2024	8:00	9076.4	7979.9

Week of 8/6/24 nthru 8/13/24

168 Hours

	Pump 1	Pump 2	Total
Pump Run Time (Hrs.)	22.5	23.6	46.1
Pump Run Time (Min.)	1350	1416	2766
Tested Pump Rate (GPM)	545.95	419.46	
Week Flow (gal)	737032.50	593955.36	1330987.86
Daily Flow Rate (GPD)	105290.36	84850.77	190141.12
Daily Flow Rate (GPM)	73.12	58.92	132.04
ICA Potential Add Flow (GPM)			36.48
Analysis Flow Rate (GPM)			168.53
Peak Daily Flow Factor			2.50
Peak Daily Flow(GPM)			421.31
Average Pump Flow Rate (GPM)			482.71
Available Pump Station Capacity(GPM)			61.39

AFFECT OF PROPOSED PROJECT ON PUMP STATION

DU	Ave. Daily Flow/DU (GPD)	Proposed Project Flow(GPD)	Proposed Project Flow(GPM)	Proposed Project Peak Factor *	Proposed Peak Daily Flow(GPM)
37	300	11100	7.708333333	2.5	19.27
Available Pump Station Capacity(GPM)					61.39
Remaining Pump Station Capacity (GPM)					42.12

* Project Peak Factor is 2.5 for the Pump Station Analysis and 4.2 for Project Adjace Gravity Mains Analysis.

Conclusion: The Pump Station is adequate to except flow from the proposed project. Upon proposed project build-out there will be 42.1 GPM of Peak Daily Flow remaining for future projects.

ICA Detainee DATA	
8/5/2024	341
8/6/2024	322
8/7/2024	323
8/8/2024	327
8/9/2024	342
8/10/2024	342
8/11/2024	342
8/12/2024	343
Week of 8/6/24 nthru 8/13/24	
Ave Detanees=	334.43
Max Detanees=	732.00
Additional Flow at Max Capacity	
# of Deatnees=	398.00
Ave. Daily Flow per Detainee, 2017 Data (GPD)=	132.00
Additional Potential Average Daily Flow(GPD)=	52536.00
Additional Potential Average Daily Flow(GPM)=	36.48

EXHIBIT C
RESULTS FROM TOWN PROVIDED
WATER USAGE DATA
AND
GRAVITY SEWER ANALYSIS

Town Data Results	Year Average (8/23 thru 7/24)						Maximum Month (8/23 thru 7/24)								ICA Max. Capacity			
Street	Yearly Ave Daily Use			PF	Peak Daily Flow		Max. Monthly Ave. Daily Use			PF	Peak Daily Flow		Peak Daily Flow	Peak Daily Flow	Peak Daily Flow			
Waterworks Road Usage(1):	33198	GPD or	23.054	GPM	2.5	57.6	GPM	56,373	GPD or	39.148	15	GPM	2.5	97.9	GPM or	0.22	cfs	
Industrial Park Road Usage:	46310	GPD or	32.16	GPM	2.5	80.4	GPM	56,477	GPD or	39.219	9	GPM	2.5	98.0	GPM or	0.22	cfs	
Layne Street Usage(1):	2943	GPD or	2.043	5	GPM	2.5	5.1	GPM	3,590	GPD or	2.493	2	GPM	2.5	6.2	GPM or	0.02	cfs
W Third Street Usage:	1145	GPD or	0.795	2	GPM	2.5	2.0	GPM	2,394	GPD or	1.662	1	GPM	2.5	4.2	GPM or	0.01	cfs
Total	83596	GPD or	58	GPM	2.5	145.1	GPM	118834	GPD or	83	GPM	2.5	206.3	GPM or	0.25	cfs		
Used for Gravity Main Adequacy	Using ICA Max.												0.63					

(1) Use ICA @ Max. Capacity for Waterwork Road. Waterworks conveys flow to W Third Street,MH 1.18.
(1) Layne Street flow is split between W Third Street (0.01 cfs) to MH 1.18 and East Layne Street Project (0.01cfs) to MH 2.
MH 1.17 receives assumed conservative flow of 0.1 cfs.
MH 1.18 receives flow from Waterworks Road (0.38 cfs) and W Third Steet (0.01cfs) and (1) West Layne Street (0.01cfs)
MH 2 receives flow for all of East Layne Street East (0.01cfs)
MH A2 receives flow fro proposed 37 lot Zion Subdivision Project (0.04cfs)
MH 1.16 receives flow from Industrial Park Road (0.22cfs)
MH 1.15 receives flow from SMI Way Sewer/ YakAttack (0.01cfs)

Total flow in the system per the Town provided water usage data for the last 12 months and maximum occupancy of the ICA facility is 0.63 cfs. Total flow accounted for in Gravity Sewer Analysis is 0.69cfs due to rounding up at certain junctions, therefore the analysis is conservative.

Location Id	Service Location	2023/8	2023/9	2023/10	2023/11	2023/12	2024/1	2024/2	2024/3	2024/4	2024/5	2024/6	2024/7	Total Meter Usage
		Meter Usage	Meter Usage	Meter Usage	Meter Usage	Meter Usage	Meter Usage	Meter Usage	Meter Usage	Meter Usage	Meter Usage	Meter Usage	Meter Usage	
2081400	508 WATERWORKS RD	0	0	0	0	0	0	0	0	0	0	0	0	0
9074300	508 WATERWORKS RD	958,400	960,100	1,360,400	640,200	1,594,600	992,500	261,600	900,000	431,300	900,200	1,460,100	1,691,200	12,150,600
		958,400	960,100	1,360,400	640,200	1,594,600	992,500	261,600	900,000	431,300	900,200	1,460,100	1,691,200	12,150,600
	Ave Daily Use(Month)	30,916	30,971	43,884	20,652	53,153	32,016	8,439	31,034	13,913	30,007	47,100	56,373	

Waterworks Road Usage:33198 GPD

No of Meters:1

33198.361 GPD/Meter

Location Id	Service Location	2023/8 Meter	2023/9 Meter	2023/10 Meter	2023/11 Meter	2023/12 Meter	2024/1 Meter	2024/2 Meter	2024/3 Meter	2024/4 Meter	2024/5 Meter	2024/6 Meter	2024/7 Meter	Total Meter Usage					
2083800	100 INDUSTRIAL PK RD-YAK ATTAC	13,100	14,200	9,100	10,600	9,000	8,600	9,300	8,400	9,900	10,800	12,100	12,400	127,500	348.3607	0.241917	0.60479281	0.00134758	
2084200	INDUSTRIAL PK WATERWK PL	400	1,100	500	0	3,300	800	300	0	0	0	0	0	6,400	GPD	GPM	GPM(Peak)	cfs(Peak)	
2081700	INDUSTRIAL PK FIELD DREA	100	2,700	2,500	3,200	0	0	0	100	1,000	2,300	1,900	4,500	18,300	24,700	67.48634	0.04686551	0.11716378	0.000261
2081700	INDUSTRIAL PK FIELD DREA	0	0	0	0	0	0	0	0	0	0	0	0	0	Gallons	GPD	GPM	GPM(Peak)	cfs(Peak)
2815000	INDUSTRIAL PK FIELD DREA	0	0	0	0	0	0	0	0	0	0	0	0	0					
2085000	300 INDUSTRIAL PK	30,700	42,900	32,800	35,300	37,100	32,100	27,000	32,800	29,200	25,200	49,300	52,600	427,000					
2083500	225 INDUSTRIAL/STEP	5,600	8,500	5,900	9,000	8,800	9,600	9,100	7,100	8,700	9,700	5,800	7,300	95,100					
2086000	FARMVILLE PARK-CALLAWAY	217,900	366,500	205,700	185,600	233,900	290,800	317,700	215,400	272,400	227,200	288,100	313,100	3,134,300					
2086100	FARMVILLE PARK-CALLAWAY	0	0	28,200	40,900	40,600	52,400	61,600	34,800	42,800	32,200	41,700	63,400	438,600					
2087500	400 INDUSTRIAL PK	0	0	0	1,000	500	0	1,200	1,700	1,000	11,400	0	0	16,800					
2087520	490 INDUSTRIAL PK	1,400	2,000	1,400	1,900	1,600	2,200	1,900	2,000	2,200	2,100	1,900	400	21,000					
2087300	538 INDUSTRIAL PK	5,400	7,400	4,400	5,500	5,200	5,400	5,300	5,400	4,800	5,400	5,300	6,100	65,600					
2087400	540 INDUSTRIAL PK	1,200	1,600	900	1,400	1,400	1,400	1,400	1,200	1,100	1,500	1,300	1,100	15,500					
2086200	601 INDUSTRIAL PK	3,100	4,000	3,300	4,200	3,700	3,400	3,800	3,000	10,200	3,300	3,600	5,200	50,800					
2087000	660 INDUSTRIAL PK	900	1,200	700	900	700	600	0	1,500	1,100	900	1,100	1,000	10,600					
2088160	701 INDUSTRIAL PK	22,700	32,900	19,700	28,500	24,100	22,900	22,700	25,200	28,100	25,700	26,900	65,400	344,800					
2087100	INDUSTRIAL PK PRJ TRAILR	700	300	500	0	1,100	400	3,000	900	400	400	500	400	8,600					
2088100	INDUSTRIAL PK PIED. JAIL	862,500	1,233,800	904,200	1,183,000	911,900	1,033,100	929,300	866,000	958,900	1,086,000	1,013,600	1,158,800	12,141,100					
2086300	570 INDUSTRIAL PK	2,000	2,400	1,500	2,000	2,300	1,900	2,600	2,500	2,700	2,400	2,500	2,600	27,400					
		1,167,700	1,721,500	1,221,300	1,513,000	1,285,200	1,465,600	1,396,200	1,208,000	1,374,500	1,446,500	1,455,600	1,694,300	16,949,400					
	Ave Daily Use(Month)	37,668	55,532	39,397	48,806	42,840	47,277	45,039	41,655	44,339	48,217	46,955	56,477						
											Industrial Park Road Ave. Daily Use:			46310	GPD				
											No of Meters with Usage:			17					
														2724.108	GPD/Meter				

Utm Id	Service Location	2023/8 Meter Usage	2023/9 Meter Usage	2023/10 Meter Usage	2023/11 Meter Usage	2023/12 Meter Usage	2024/1 Meter Usage	2024/2 Meter Usage	2024/3 Meter Usage	2024/4 Meter Usage	2024/5 Meter Usage	2024/6 Meter Usage	2024/7 Meter Usage	Total Meter Usage
2081000-1	2311 LAYNE ST	300	300	200	200	200	200	100	200	200	200	100	200	2,400
2010158-4	2313 A LAYNE ST	1,200	1,200	500	800	1,000	900	1,000	800	1,200	900	1,200	1,200	11,900
2010159-6	2313 B LAYNE ST	1,900	2,500	1,200	1,200	1,900	1,800	1,800	1,200	2,100	2,500	2,000	1,600	21,700
2010200-0	2315 A LAYNE ST	300	1,800	1,100	1,500	1,300	700	1,300	1,300	900	1,100	1,300	800	13,400
2010250-0	2315 B LAYNE ST	600	2,800	1,400	1,600	2,900	2,100	1,900	1,700	1,700	1,800	2,300	1,900	22,700
2081005-4	2317 LAYNE ST	2,200	2,700	2,900	4,500	10,900	4,700	10,600	5,500	3,900	3,500	4,500	3,100	59,000
2081025-9	2319 A LAYNE ST	300	600	500	300	400	300	800	1,500	1,600	1,200	1,600	1,100	10,200
2081050-0	2319 B LAYNE ST	2,400	3,200	1,700	2,500	2,600	2,200	2,800	2,600	2,900	2,800	3,300	2,300	31,300
2010192-3	2323 B LAYNE ST	0	0	2,300	3,400	3,500	3,400	3,700	3,800	6,200	3,100	4,100	2,900	36,400
2010193-2	2323 C LAYNE ST	1,600	2,500	1,500	2,100	2,400	2,400	2,000	2,000	1,600	2,000	2,300	2,100	24,500
2010191-6	2323 A LAYNE ST	7,400	11,000	6,300	8,100	7,800	7,500	6,800	6,200	7,300	7,100	6,200	6,700	88,400
2010194-0	2323 D LAYNE ST	1,900	2,500	1,300	2,200	2,500	2,200	2,300	2,100	2,300	2,800	3,000	2,300	27,400
2010195-1	2323 E LAYNE ST	900	1,400	700	900	1,100	1,000	1,000	700	900	1,100	1,100	1,000	11,800
2010197-0	2323 G LAYNE ST	2,900	4,400	2,000	3,500	3,100	2,700	2,400	2,100	2,200	2,200	2,500	2,300	32,300
2010196-2	2323 F LAYNE ST	25,800	1,300	900	1,000	1,300	1,400	1,700	1,500	1,600	2,000	1,700	1,400	41,600
2010198-4	2323 H LAYNE ST	0	0	0	0	0	0	0	0	700	3,000	3,500	3,100	10,300
2010154-1	2351 LAYNE ST	4,100	4,100	2,700	3,200	3,500	3,600	3,800	4,200	3,800	3,800	3,800	3,900	44,500
2010153-1	2353 LAYNE ST	600	900	600	600	700	900	900	900	800	700	1,000	800	9,400
2010151-1	2355 LAYNE ST	3,200	4,500	4,300	5,300	3,800	3,200	3,400	3,100	3,000	2,900	3,800	3,400	43,900
2010152-1	2357 LAYNE ST	100	2,100	2,500	2,700	2,800	200	3,400	2,900	3,100	3,300	800	0	23,900
2010199-2	2359 LAYNE ST	100	2,000	1,500	2,000	1,800	1,900	1,900	1,700	2,400	2,100	2,300	2,400	22,100
2010150-1	2361 LAYNE ST	600	900	500	600	600	500	600	600	800	500	800	900	7,900
2010155-5	2411 LAYNE ST	0	0	0	0	0	0	0	0	0	0	0	0	0
2010165-0	2503 LAYNE ST	1,500	2,300	1,000	1,300	1,400	1,300	1,300	900	1,100	1,300	1,600	5,100	20,100
2010166-0	2505 LAYNE ST	2,400	4,300	3,900	2,800	4,900	4,800	3,500	3,400	2,500	2,700	3,300	2,100	40,600
2010162-0	2507 LAYNE ST	3,200	4,900	2,900	3,700	3,800	4,100	3,800	3,300	3,500	3,200	4,200	2,800	43,400
2010163-2	2509 LAYNE ST	2,300	1,200	1,600	900	1,800	1,400	2,000	1,600	4,100	2,500	1,800	5,000	26,200
2010164-3	2511 LAYNE ST	2,600	6,000	1,900	2,400	2,200	1,700	2,900	900	2,900	2,600	3,100	1,900	31,100
2010171-1	2535 LAYNE STREET	1,500	3,400	2,300	2,500	3,000	2,300	3,100	2,600	2,900	1,900	2,500	1,400	29,400
2010161-1	2537 LAYNE STREET	1,500	2,500	1,500	2,100	1,700	1,300	1,700	1,400	800	300	200	300	15,300
2010170-1	2539 LAYNE STREET	12,100	9,100	2,100	1,300	600	300	0	100	0	1,200	5,900	12,700	45,400
2010167-1	2541 LAYNE STREET	4,900	5,600	3,200	3,800	3,700	3,700	4,100	3,500	3,700	3,200	3,700	3,000	46,100
2010168-2	2543 LAYNE ST	1,100	1,500	700	1,000	700	700	1,000	900	1,100	1,100	900	1,000	11,700
2010169-1	2574 LAYNE ST	900	1,000	600	4,600	1,700	4,900	3,900	3,700	5,800	3,600	600	0	31,300
2010172-1	2575 LAYNE STREET	1,900	3,500	1,000	1,700	1,600	1,700	1,200	1,400	3,800	1,200	1,100	0	20,100
2081100-2	2682 LAYNE ST	0	0	0	0	300	200	100	0	0	0	500	100	1,200
2081105-4	2740 LAYNE ST	16,000	11,800	5,300	4,700	5,400	800	14,200	11,200	8,900	10,000	10,400	11,700	110,400
2010300-0	2750 LAYNE ST-SOCCER	1,000	0	0	0	0	0	0	0	0	0	0	0	1,000
2081805-1	2750 LAYNE/SIX SHOOT	0	100	0	0	0	0	300	200	0	0	100	0	700
2081805-1	2750 LAYNE/SIX SHOOT	0	0	0	200	900	800	1,400	1,100	300	300	500	500	6,000
		111,300	109,900	64,600	81,200	89,800	73,800	98,700	82,800	92,600	85,700	93,600	93,000	1,077,000
Ave Daily Use(Month)		3,590	3,545	2,084	2,619	2,993	2,381	3,184	2,855	2,987	2,857	3,019	3,100	
Layne Street Usage:														2943 GPD
No of Meter:														39
														75.451871 GPD/Meter
		958,900 2619.945 1.819406 4.54851624 0.010135 Gallons GPD GPM GPM(Peak) cfs(Peak)												

Utm Id	Service Location	2023/8	2023/9	2023/10	2023/11	2023/12	2024/1	2024/2	2024/3	2024/4	2024/5	2024/6	2024/7	Total Meter Usage
		Meter Usage	Meter Usage	Meter Usage	Meter Usage	Meter Usage	Meter Usage	Meter Usage	Meter Usage	Meter Usage	Meter Usage	Meter Usage	Meter Usage	
2081812-3	2519 W THIRD ST	1,300	1,400	3,200	900	1,000	800	800	800	1,100	900	1,000	900	14,100
2081900-1	2650 W THIRD ST	0	0	600	10,500	200	100	300	400	800	600	2,200	1,500	17,200
2081810-2	2737 W THIRD ST	9,600	11,800	28,100	11,000	9,200	8,500	7,500	7,400	8,500	8,000	11,000	11,100	131,700
2082100-0	2742 W THIRD ST	1,400	1,900	1,500	1,700	4,900	2,500	1,600	3,300	1,900	2,900	2,800	1,500	27,900
2081600-1	2787 W THIRD ST	700	800	500	700	800	1,500	5,000	4,500	1,200	800	1,300	3,300	21,100
2010500-2	2790 W THIRD ST	0	0	0	0	0	0	0	0	0	0	0	300	300
2081500-0	2799 W THIRD ST	5,800	3,900	10,000	2,900	14,400	33,600	29,600	10,100	800	9,200	54,900	18,800	194,000
2081200-0	2802 W THIRD ST	1,300	1,600	1,200	900	800	900	800	700	900	1,100	1,000	1,600	12,800
		20,100	21,400	45,100	28,600	31,300	47,900	45,600	27,200	15,200	23,500	74,200	39,000	419,100
	Ave Daily Use(Month)	648	690	1,455	923	1,043	1,545	1,471	938	490	783	2,394	1,300	

W Third Street Usage: 1145 GPD

No of Meters: 8

143.13525 GPD/Meter

Storm Sewer Inventory Report

Line No.	Alignment				Flow Data				Physical Data								Line ID
	Dnstr Line No.	Line Length (ft)	Defl angle (deg)	Junc Type	Known Q (cfs)	Drng Area (ac)	Runoff Coeff (C)	Inlet Time (min)	Invert El Dn (ft)	Line Slope (%)	Invert El Up (ft)	Line Size (in)	Line Shape	N Value (n)	J-Loss Coeff (K)	Inlet/ Rim El (ft)	
1	End	17.080	40.926	MH	0.00	0.00	0.00	0.0	320.61	0.76	320.74	15	Cir	0.012	1.00	328.20	Pipe - (114)
2	1	45.622	-89.862	MH	0.00	0.00	0.00	0.0	320.73	1.18	321.27	15	Cir	0.012	0.97	325.54	Pipe - (113)
3	2	100.543	-73.993	MH	0.00	0.00	0.00	0.0	321.27	0.76	322.03	15	Cir	0.012	0.94	326.89	Pipe - (112)
4	3	384.502	-67.928	MH	0.00	0.00	0.00	0.0	322.03	0.76	324.96	15	Cir	0.012	0.15	333.71	Pipe - (111)
5	4	385.327	0.307	MH	0.00	0.00	0.00	0.0	324.96	0.76	327.89	15	Cir	0.012	0.15	337.74	Pipe - (110)
6	5	353.989	-4.272	MH	0.00	0.00	0.00	0.0	327.89	0.48	329.60	15	Cir	0.012	0.99	341.49	Pipe - (109)
7	6	59.038	-7.610	MH	0.00	0.00	0.00	0.0	329.60	2.13	330.86	8	Cir	0.012	1.00	340.58	Pipe - (108)
8	7	197.343	-93.025	MH	0.00	0.00	0.00	0.0	331.06	1.15	333.32	8	Cir	0.012	1.00	342.30	Pipe - (107)
9	8	60.844	-3.380	MH	0.00	0.00	0.00	0.0	333.42	0.44	333.69	8	Cir	0.012	1.00	339.82	Pipe - (106)
10	9	310.551	84.169	MH	0.00	0.00	0.00	0.0	333.89	4.19	346.90	8	Cir	0.012	0.93	360.78	Pipe - (105)
11	10	196.647	-32.122	MH	0.00	0.00	0.00	0.0	347.00	1.27	349.50	8	Cir	0.012	1.00	358.00	Pipe - (104)
12	11	280.354	87.512	MH	0.00	0.00	0.00	0.0	351.50	6.66	370.18	8	Cir	0.012	0.31	375.49	Pipe - (103)
13	12	163.113	-15.287	MH	0.00	0.00	0.00	0.0	370.28	3.41	375.84	8	Cir	0.012	0.15	384.38	Pipe - (102)
14	13	398.390	-5.527	MH	0.00	0.00	0.00	0.0	375.94	2.95	387.69	8	Cir	0.012	0.15	395.72	Pipe - (101)
15	14	259.081	0.118	MH	0.00	0.00	0.00	0.0	387.79	3.54	396.95	8	Cir	0.012	1.00	403.49	A1 to 1
16	15	202.823	-90.295	MH	0.04	0.00	0.00	0.0	397.16	0.40	397.97	8	Cir	0.012	1.00	410.00	A2 to A1
17	15	136.190	0.000	MH	0.01	0.00	0.00	0.0	396.95	3.53	401.76	8	Cir	0.012	1.00	409.27	2 to A1
18	10	235.846	66.087	MH	0.40	0.00	0.00	0.0	354.42	2.97	361.42	8	Cir	0.012	1.00	367.92	Pipe - (118)
19	8	470.562	134.483	MH	0.01	0.00	0.00	0.0	333.52	3.30	349.05	8	Cir	0.012	1.00	353.05	Pipe - (117)
20	6	306.193	81.245	MH	0.22	0.00	0.00	0.0	329.27	1.50	333.87	12	Cir	0.012	1.00	346.00	Pipe - (116)
21	1	24.000	88.328	MH	0.01	0.00	0.00	0.0	324.68	0.37	324.77	8	Cir	0.012	1.00	328.30	Pipe - (115)
Project File: 21S0155-SanSew-Off.stm												Number of lines: 21				Date: 8/20/2024	

Structure Report

Struct No.	Structure ID	Junction Type	Rim Elev (ft)	Structure			Line Out			Line In		
				Shape	Length (ft)	Width (ft)	Size (in)	Shape	Invert (ft)	Size (in)	Shape	Invert (ft)
1	1.13	Manhole	328.20	Cir	4.00	4.00	15	Cir	320.74	15 8	Cir Cir	320.73 324.68
2	1.12	Manhole	325.54	Cir	4.00	4.00	15	Cir	321.27	15	Cir	321.27
3	1.11	Manhole	326.89	Cir	4.00	4.00	15	Cir	322.03	15	Cir	322.03
4	1.10	Manhole	333.71	Cir	4.00	4.00	15	Cir	324.96	15	Cir	324.96
5	1.9	Manhole	337.74	Cir	4.00	4.00	15	Cir	327.89	15	Cir	327.89
6	1.8	Manhole	341.49	Cir	4.00	4.00	15	Cir	329.60	8 12	Cir Cir	329.60 329.27
7	1.7	Manhole	340.58	Cir	4.00	4.00	8	Cir	330.86	8	Cir	331.06
8	1.6	Manhole	342.30	Cir	4.00	4.00	8	Cir	333.32	8 8	Cir Cir	333.42 333.52
9	1.5	Manhole	339.82	Cir	4.00	4.00	8	Cir	333.69	8	Cir	333.89
10	1.4	Manhole	360.78	Cir	4.00	4.00	8	Cir	346.90	8 8	Cir Cir	347.00 354.42
11	1.3	Manhole	358.00	Cir	4.00	4.00	8	Cir	349.50	8	Cir	351.50
12	1.2	Manhole	375.49	Cir	4.00	4.00	8	Cir	370.18	8	Cir	370.28
13	1.1	Manhole	384.38	Cir	4.00	4.00	8	Cir	375.84	8	Cir	375.94
14	1	Manhole	395.72	Cir	4.00	4.00	8	Cir	387.69	8	Cir	387.79
15	A1	Manhole	403.49	Cir	4.00	4.00	8	Cir	396.95	8 8	Cir Cir	397.16 396.95
16	A2	Manhole	410.00	Cir	4.00	4.00	8	Cir	397.97			
17	2	Manhole	409.27	Cir	4.00	4.00	8	Cir	401.76			
18	1.18	Manhole	367.92	Cir	4.00	4.00	8	Cir	361.42			
19	1.17	Manhole	353.05	Cir	4.00	4.00	8	Cir	349.05			
20	1.16	Manhole	346.00	Cir	4.00	4.00	12	Cir	333.87			
Project File: 21S0155-SanSew-Off.stm							Number of Structures: 21			Run Date: 8/20/2024		

Structure Report

Struct No.	Structure ID	Junction Type	Rim Elev (ft)	Structure			Line Out			Line In		
				Shape	Length (ft)	Width (ft)	Size (in)	Shape	Invert (ft)	Size (in)	Shape	Invert (ft)
21	1.15	Manhole	328.30	Cir	4.00	4.00	8	Cir	324.77			
Project File: 21S0155-SanSew-Off.stm							Number of Structures: 21			Run Date: 8/20/2024		

Storm Sewer Summary Report

Line No.	Line ID	Flow rate (cfs)	Line Size (in)	Line shape	Line length (ft)	Invert EL Dn (ft)	Invert EL Up (ft)	Line Slope (%)	HGL Down (ft)	HGL Up (ft)	Minor loss (ft)	HGL Junct (ft)	Dns Line No.	Junction Type
1	Pipe - (114)	0.69	15	Cir	17.080	320.61	320.74	0.761	321.40	321.06	n/a	321.06	End	Manhole
2	Pipe - (113)	0.68	15	Cir	45.622	320.73	321.27	1.184	321.06	321.59	n/a	321.59 j	1	Manhole
3	Pipe - (112)	0.68	15	Cir	100.543	321.27	322.03	0.756	321.59	322.35	0.11	322.35	2	Manhole
4	Pipe - (111)	0.68	15	Cir	384.502	322.03	324.96	0.762	322.35	325.28	0.02	325.28	3	Manhole
5	Pipe - (110)	0.68	15	Cir	385.327	324.96	327.89	0.760	325.28	328.21	0.02	328.21	4	Manhole
6	Pipe - (109)	0.68	15	Cir	353.989	327.89	329.60	0.483	328.21	329.92	0.11	329.92	5	Manhole
7	Pipe - (108)	0.46	8	Cir	59.038	329.60	330.86	2.134	329.92	331.18	n/a	331.18 j	6	Manhole
8	Pipe - (107)	0.46	8	Cir	197.343	331.06	333.32	1.145	331.32	333.64	n/a	333.64	7	Manhole
9	Pipe - (106)	0.45	8	Cir	60.844	333.42	333.69	0.444	333.76	334.03	0.10	334.13	8	Manhole
10	Pipe - (105)	0.45	8	Cir	310.551	333.89	346.90	4.189	334.13	347.21	0.11	347.21	9	Manhole
11	Pipe - (104)	0.05	8	Cir	196.647	347.00	349.50	1.271	347.21	349.60	n/a	349.60 j	10	Manhole
12	Pipe - (103)	0.05	8	Cir	280.354	351.50	370.18	6.663	351.56	370.28	0.01	370.28	11	Manhole
13	Pipe - (102)	0.05	8	Cir	163.113	370.28	375.84	3.409	370.35	375.94	0.01	375.94	12	Manhole
14	Pipe - (101)	0.05	8	Cir	398.390	375.94	387.69	2.949	376.01	387.79	0.01	387.79	13	Manhole
15	A1 to 1	0.05	8	Cir	259.081	387.79	396.95	3.536	387.86	397.05	0.03	397.05	14	Manhole
16	A2 to A1	0.04	8	Cir	202.823	397.16	397.97	0.399	397.26	398.07	0.02	398.09	15	Manhole
17	2 to A1	0.01	8	Cir	136.190	396.95	401.76	3.532	397.05	401.80	n/a	401.80 j	15	Manhole
18	Pipe - (118)	0.40	8	Cir	235.846	354.42	361.42	2.968	354.61	361.71	n/a	361.71	10	Manhole
19	Pipe - (117)	0.01	8	Cir	470.562	333.52	349.05	3.300	333.64	349.09	n/a	349.09 j	8	Manhole
20	Pipe - (116)	0.22	12	Cir	306.193	329.27	333.87	1.502	329.92	334.06	n/a	334.06 j	6	Manhole
21	Pipe - (115)	0.01	8	Cir	24.000	324.68	324.77	0.375	324.73	324.82	0.01	324.83	1	Manhole

Project File: 21S0155-SanSew-Off.stm

Number of lines: 21

Run Date: 8/20/2024

NOTES: Return period = 2 Yrs. ; j - Line contains hyd. jump.

FL-DOT Report

Line No	To Line	Type of struc	n - Value	Len	Drainage Area			Time of conc	Time of Flow in sect	Inten (I)	Total CA	Add Q	Inlet elev	Elev of HGL			Rise	HGL	ADD		Date: 8/20/2024		
					C1 = 0.2 C2 = 0.5 C3 = 0.9	Time of conc	Time of Flow in sect					Inten (I)		Total CA	Total Flow	Elev of Crown			Span	Pipe	Full Flow	Frequency: 2 yrs	
															Q	Elev of Invert						Proj: 21S0155-SanSew-Off	
																Increment (ac)	Sub-Total (ac)	Sum CA	Q (cfs)	Up (ft)	Down (ft)	Fall (ft)	Size (in)
1	End	MH	0.012	17.080	0.00 0.00 0.00	0.00 0.00 0.00	0.00 0.00 0.00	315.2	0.51	0.00	0.00	0.00 0.69	328.20	321.06 321.99 320.74	321.40 321.86 320.61	-0.33 0.13	15 15 Cir	-1.95 0.76	1.79 4.97	0.69 6.10	Pipe - (114)		
2	1	MH	0.012	45.622	0.00 0.00 0.00	0.00 0.00 0.00	0.00 0.00 0.00	313.8	1.37	0.00	0.00	0.00 0.68	325.54	321.59 322.52 321.27	321.06 321.98 320.73	0.53 0.54	15 15 Cir	1.16 1.18	2.65 6.20	0.68 7.61	Pipe - (113)		
3	2	MH	0.012	100.543	0.00 0.00 0.00	0.00 0.00 0.00	0.00 0.00 0.00	310.8	3.02	0.00	0.00	0.00 0.68	326.89	322.35 323.28 322.03	321.59 322.52 321.27	0.76 0.76	15 15 Cir	0.76 0.76	2.72 4.96	0.68 6.08	Pipe - (112)		
4	3	MH	0.012	384.502	0.00 0.00 0.00	0.00 0.00 0.00	0.00 0.00 0.00	299.2	11.57	0.00	0.00	0.00 0.68	333.71	325.28 326.21 324.96	322.35 323.28 322.03	2.93 2.93	15 15 Cir	0.76 0.76	2.72 4.98	0.68 6.11	Pipe - (111)		
5	4	MH	0.012	385.327	0.00 0.00 0.00	0.00 0.00 0.00	0.00 0.00 0.00	287.7	11.59	0.00	0.00	0.00 0.68	337.74	328.21 329.14 327.89	325.28 326.21 324.96	2.93 2.93	15 15 Cir	0.76 0.76	2.72 4.97	0.68 6.10	Pipe - (110)		
6	5	MH	0.012	353.989	0.00 0.00 0.00	0.00 0.00 0.00	0.00 0.00 0.00	277.0	10.65	0.00	0.00	0.00 0.68	341.49	329.92 330.85 329.60	328.21 329.14 327.89	1.71 1.71	15 15 Cir	0.48 0.48	2.72 3.96	0.68 4.86	Pipe - (109)		
7	6	MH	0.012	59.038	0.00 0.00 0.00	0.00 0.00 0.00	0.00 0.00 0.00	276.3	0.75	0.00	0.00	0.00 0.46	340.58	331.18 331.53 330.86	329.92 330.27 329.60	1.25 1.26	8 8 Cir	2.13 2.13	2.79 5.48	0.46 1.91	Pipe - (108)		
8	7	MH	0.012	197.343	0.00 0.00 0.00	0.00 0.00 0.00	0.00 0.00 0.00	273.8	2.50	0.00	0.00	0.00 0.46	342.30	333.64 333.99 333.32	331.32 331.73 331.06	2.31 2.26	8 8 Cir	1.17 1.15	3.20 4.01	0.46 1.40	Pipe - (107)		
9	8	MH	0.012	60.844	0.00 0.00 0.00	0.00 0.00 0.00	0.00 0.00 0.00	234.2	0.79	0.00	0.00	0.00 0.45	339.82	334.03 334.36 333.69	333.76 334.09 333.42	0.27 0.27	8 8 Cir	0.44 0.44	2.52 2.50	0.45 0.87	Pipe - (106)		
10	9	MH	0.012	310.551	0.00 0.00 0.00	0.00 0.00 0.00	0.00 0.00 0.00	230.2	4.01	0.00	0.00	0.00 0.45	360.78	347.21 347.57 346.90	334.13 334.56 333.89	13.08 13.01	8 8 Cir	4.21 4.19	3.41 7.67	0.45 2.68	Pipe - (105)		

NOTES: Intensity = 69.87 / (Inlet time + 13.10) ^ 0.87 (in/hr) ; Time of flow in section is based on full flow.

Project File: 21S0155-SanSew-Off.stm

FL-DOT Report

Line No	To Line	Type of struc	n - Value	Len	Drainage Area			Time of conc	Time of Flow in sect	Inten (I)	Total CA	Add Q	Inlet elev	Elev of HGL			Rise	HGL	ADD		Date: 8/20/2024	
					C1 = 0.2 C2 = 0.5 C3 = 0.9	Total Flow	Elev of Crown					Span		Pipe	Full Flow	Frequency: 2 yrs						
							Elev of Invert									Proj: 21S0155-SanSew-Off						
							Increment (ac)					Sub-Total (ac)		Sum CA	Q	Up	Down	Fall	Size	Slope	Vel	Cap
(ft)	(ac)	(ac)	(min)	(min)	(in/hr)	(cfs)	(ft)	(ft)	(ft)	(in)	(%)	(ft/s)	(cfs)									
11	10	MH	0.012	196.647	0.00 0.00 0.00	0.00 0.00 0.00	0.00 0.00 0.00	207.3	22.88	0.00	0.00	0.00 0.05	358.00	349.60 350.17 349.50	347.21 347.67 347.00	2.39 2.50	8 8 Cir	1.21 1.27	1.01 4.23	0.05 1.48	Pipe - (104)	
12	11	MH	0.012	280.354	0.00 0.00 0.00	0.00 0.00 0.00	0.00 0.00 0.00	174.7	32.62	0.00	0.00	0.00 0.05	375.49	370.28 370.85 370.18	351.56 352.17 351.50	18.72 18.68	8 8 Cir	6.68 6.66	2.49 9.68	0.05 3.38	Pipe - (103)	
13	12	MH	0.012	163.113	0.00 0.00 0.00	0.00 0.00 0.00	0.00 0.00 0.00	155.7	18.98	0.00	0.00	0.00 0.05	384.38	375.94 376.51 375.84	370.35 370.95 370.28	5.59 5.56	8 8 Cir	3.43 3.41	2.13 6.92	0.05 2.42	Pipe - (102)	
14	13	MH	0.012	398.390	0.00 0.00 0.00	0.00 0.00 0.00	0.00 0.00 0.00	109.4	46.35	0.00	0.00	0.00 0.05	395.72	387.79 388.36 387.69	376.01 376.61 375.94	11.78 11.75	8 8 Cir	2.96 2.95	2.06 6.44	0.05 2.25	Pipe - (101)	
15	14	MH	0.012	259.081	0.00 0.00 0.00	0.00 0.00 0.00	0.00 0.00 0.00	79.23	30.15	0.00	0.00	0.00 0.05	403.49	397.05 397.62 396.95	387.86 388.46 387.79	9.20 9.16	8 8 Cir	3.55 3.54	2.15 7.05	0.05 2.46	A1 to 1	
16	15	MH	0.012	202.823	0.00 0.00 0.00	0.00 0.00 0.00	0.00 0.00 0.00	0.00	29.50	0.00	0.00	0.04 0.04	410.00	398.07 398.64 397.97	397.26 397.83 397.16	0.81 0.81	8 8 Cir	0.40 0.40	1.22 2.37	0.04 0.83	A2 to A1	
17	15	MH	0.012	136.190	0.00 0.00 0.00	0.00 0.00 0.00	0.00 0.00 0.00	0.00	79.23	0.00	0.00	0.01 0.01	409.27	401.80 402.43 401.76	397.05 397.62 396.95	4.75 4.81	8 8 Cir	3.49 3.53	0.64 7.04	0.01 2.46	2 to A1	
18	10	MH	0.012	235.846	0.00 0.00 0.00	0.00 0.00 0.00	0.00 0.00 0.00	0.00	3.43	0.00	0.00	0.40 0.40	367.92	361.71 362.09 361.42	354.61 355.09 354.42	7.10 7.00	8 8 Cir	3.01 2.97	3.78 6.46	0.40 2.25	Pipe - (118)	
19	8	MH	0.012	470.562	0.00 0.00 0.00	0.00 0.00 0.00	0.00 0.00 0.00	0.00	273.76	0.00	0.00	0.01 0.01	353.05	349.09 349.72 349.05	333.64 334.19 333.52	15.46 15.53	8 8 Cir	3.29 3.30	0.62 6.81	0.01 2.38	Pipe - (117)	
20	6	MH	0.012	306.193	0.00 0.00 0.00	0.00 0.00 0.00	0.00 0.00 0.00	0.00	18.22	0.00	0.00	0.22 0.22	346.00	334.06 334.87 333.87	329.92 330.27 329.27	4.14 4.60	12 12 Cir	1.35 1.50	1.24 6.02	0.22 4.73	Pipe - (116)	

NOTES: Intensity = 69.87 / (Inlet time + 13.10) ^ 0.87 (in/hr) ; Time of flow in section is based on full flow.

Project File: 21S0155-SanSew-Off.stm

FL-DOT Report

Line No	To Line	Type of struc	n - Value	Len	Drainage Area			Time of conc	Time of Flow in sect	Inten (I)	Total CA	Add Q	Inlet elev	Elev of HGL			Rise	HGL	ADD		Date: 8/20/2024	
					C1 = 0.2 C2 = 0.5 C3 = 0.9	Total Flow	Elev of Crown					Span		Pipe	Full Flow	Frequency: 2 yrs						
							Elev of Invert									Proj: 21S0155-SanSew-Off						
							Incre-ment (ac)					Sub-Total (ac)		Sum CA	Q (cfs)	Up (ft)	Down (ft)	Fall (ft)	Size (in)	Slope (%)	Vel (ft/s)	Cap (cfs)
21	1	MH	0.012	24.000	0.00 0.00 0.00	0.00 0.00 0.00	0.00 0.00 0.00	0.00	13.96	0.00	0.00	0.01 0.01	328.30	324.82 325.44 324.77	324.73 325.35 324.68	0.09 0.09	8 8 Cir	0.38 0.37	0.78 2.30	0.01 0.80	Pipe - (115)	

NOTES: Intensity = 69.87 / (Inlet time + 13.10) ^ 0.87 (in/hr) ; Time of flow in section is based on full flow.

Project File: 21S0155-SanSew-Off.stm

**Traffic Impact Statement
for
Zion Subdivision – Zion Drive
July 17, 2024
by
Maxey & Associates, P.C.**

PROPOSED PROJECT:

The proposed project is to develop a parcel of land in the Town of Farmville, Prince Edward County, Virginia. The proposed development is 37 single family residential lots that will be served by a new subdivision road and public utilities. The parcel has access to Layne Street. It is anticipated that 90% of the traffic generated by this project will travel to and from the east to West Third Street towards the Town.

PLANNING:

The adopted 2020 Town of Farmville Comprehensive Plan shows that West Third Street has Average Daily Traffic of 10000 VPD east of the eastern Layne Street Intersection with a 2017 level of service of "A". The Future 2045 Average Daily Traffic is projected to be 16,153 VPD , maintaining a level of service of "A"

The Farmville Comprehensive Plan also shows that West Third Street has Average Daily Traffic of 7,000 VPD west of the eastern Layne Street Intersection with a 2017 level of service of "A". The Future 2045 Average Daily Traffic is projected to be 12,398 VPD , maintaining a level of service of "A"

PRE-DEVELOPED ROAD TRAFFIC:

Layne Street is a local street that connects to West Third Street on both ends. The eastern intersection is controlled by a traffic signal and the western end is controlled by a stop sign. There is no VDOT published traffic data for Layne Street for the last 4 years. Based on the land use of Layne Street the following data projects the pre-developed traffic:

AADT

22 Single Family Dwellings at 10 VPD (VDOT) per Dwelling Unit	220 VPD
<u>14 Town Houses at 7.32 VPD (ITE 220) per Dwelling Unit</u>	<u>103 VPD</u>
Total Pre-Developed AADT	323 VPD

Peak Hourly Volume

22 Single Family Dwellings at 1 VPH (VDOT) per Dwelling Unit	22 VPH
<u>14 Town Houses at 0.67 VPH (ITE 220) per Dwelling Unit</u>	<u>10 VPH</u>
Total Pre-Developed Peak Hourly Volume	30 VPH

West Third Street is a minor arterial that lead from the center of Farmville to the western corporate limits. The pre-developed traffic per the 2019 VDOT Traffic Study (more current data was not used due it being influences by Covid) is:

AADT (East of signalized intersection):	10,000 VPD
<u>Peak Factor:</u>	<u>0.09</u>
Peak Hourly Volume:	900 VPH
<u>Direction Factor:</u>	<u>0.516</u>
Peak Hourly Volume (One Direction):	465 VPH
AADT (West of signalized intersection):	7,100 VPD
<u>Peak Factor:</u>	<u>0.088</u>
Peak Hourly Volume:	625 VPH
<u>Direction Factor:</u>	<u>0.643</u>
Peak Hourly Volume (One Direction):	402 VPH

POST-DEVELOPED ROAD TRAFFIC:

Layne Street is a local street that connects to West Third Street on both ends. The eastern intersection is control by a traffic signal and the western end is controlled by a stop sign. There is no VDOT published traffic data for Layne Street for the last 4 years. Based on the land use of Layne Street the following data projects the post-developed traffic:

AADT	
37 New Single Family Dwell at 10 VPD (VDOT) per Dwelling Unit	370 VPD
22 Single Family Dwellings at 10 VPD (VDOT) per Dwelling Unit	220 VPD
<u>14 Town Houses at 7.32 VPD (ITE 220) per Dwelling Unit</u>	<u>103 VPD</u>
Total Pre-Developed AADT	693 VPD
Peak Hourly Volume	
37 New Single Family Dwell at 1 VPH (VDOT) per Dwelling Unit	37 VPH
22 Single Family Dwellings at 1 VPH (VDOT) per Dwelling Unit	22 VPH
<u>14 Town Houses at 0.67 VPH (ITE 220) per Dwelling Unit</u>	<u>10 VPH</u>
Total Pre-Developed Peak Hourly Volume	69 VPH

West Third Street is a minor arterial that lead from the center of Farmville to the western corporate limits. The post-developed traffic per the 2019 VDOT Traffic Study (more current data was not used due it being influences by Covid) and projected new development traffic is:

AADT (East of signalized intersection):	10,000 VPD
<u>**90% of 37 New Single Family Dwell at 10 VPD (VDOT) per Dwelling Unit</u>	<u>333 VPD</u>
AADT (Assume all traffic is to Farmville)	10,333 VPD
<u>Peak Factor:</u>	<u>0.09</u>
Peak Hourly Volume:	930 VPH
<u>Direction Factor:</u>	<u>0.516</u>
Peak Hourly Volume (One Direction):	480 VPH

AADT (West of signalized intersection):	7,100 VPD
<u>**10% of 37 New Single Family Dwell at 10 VPD (VDOT) per Dwelling Unit</u>	<u>37 VPD</u>
AADT (Assume all traffic is to Farmville)	7,137 VPD
<u>Peak Factor:</u>	<u>0.088</u>
Peak Hourly Volume:	628 VPH
<u>Direction Factor:</u>	<u>0.643</u>
Peak Hourly Volume (One Direction):	404 VPH

** It is projected that 90% of the proposed projected project traffic will travel east along Layne Street then along West Third Street towards Town.

INTERSECTION SIGHT DISTANCE ANALYSIS:

Analysis was performed for intersection sight distance for proposed Zion Drive at its intersection with Layne Street. Layne Street has a posted speed of 25MPH, therefore, requiring 280' of intersection sight distance. Based on an analysis of Layne Street's horizontal and vertical alignments at the Zion Drive intersection, the intersection has greater than 280' of sight distance.

CONCLUSION:

Layne Street is a local road and the post-development projected average daily traffic is 693 VPD. The posted speed for Layne Street is 25 MPH. Per the VDOT Road Design Manual, Appendix B(1)-B Geometric Design Standard for Residential and Mixed Use Subdivision Streets the capacity of a shoulder and ditch street is 2000 VPD for a speed of 25 MPH. The post-developed projected average daily traffic is well below this capacity.

Per the comprehensive plan, Future Year 2045 ADT of West Third Street is 12,398 VPD west of the signalized intersection at Layne Street with a level of service of "A". The post-developed ADT for this project is 7,137VPD (5,261 VPD less than the Future 2045 projection), therefore the level of service will also be "A".

Per the comprehensive plan, Future Year 2045 ADT of West Third Street is 16,153 VPD east of the signalized intersection at Layne Street with a level of service of "A". The post-developed ADT for this project is 10,333VPD (5,820 VPD less than the Future 2045 projection), therefore the level of service will also be "A".

In conclusion, the proposed development will not adversely impact traffic on the Town's immediately surrounding roads and the proposed entrance has more than the required intersection sight distance.

To whom it may concern:

I am seeking a waiver for counsel to allow sidewalks to only be on one side of the Zion subdivision roadway. (As initiated by the town in August, that one side is sufficient) Much planning and forethought have gone into this project up till now and Plans would need to be amended by the engineer, construction of the walks themselves, and more credits to be paid to bank for stormwater purposes, which incurs more cost and time in which is limited. I am hoping to install paved driveways, landscaping, a stone entrance into subdivision, quality and eye appealing homes to the public for an affordable price, any help from counsel and/or others would be much appreciated. I would be happy to answer any further questions or concerns you may have -434-547-7798

- Ben Lapp



Town of Farmville

Agenda Item Summary

MEETING DATE: November 6, 2024

ITEM NUMBER: 13.a. – Request Acceptance of Audit for Fiscal Year Ending June 30, 2024

BACKGROUND: Chris Murray, Director of Brown, Edwards & Company, L.L.P. is scheduled to provide a review of the audit on November 6, 2024.

RECOMMENDATION: Accept the Audit for Fiscal Year Ending June 30, 2024.

FISCAL IMPACT:

ATTACHMENTS: None



Town of Farmville

Agenda Item Summary

MEETING DATE: November 6, 2024

ITEM NUMBER: 16.a. – 2.2-3711(A)(7) Consultation with legal counsel and briefings by staff members or consultants pertaining to actual or probable litigation, where such consultation or briefing in open meeting would adversely affect the negotiating or litigating posture of the public body

BACKGROUND: Mr. Mayor, I move that the Farmville Town Council convene in closed meeting pursuant to the Code of Virginia, in accordance with the provisions of paragraph A.7. of Section 2.2-3711, Consultation with legal counsel and briefings by staff members or consultants pertaining to actual or probable litigation, where such consultation or briefing in open meeting would adversely affect the negotiating or litigating posture of the public body.

CERTIFICATION OF CLOSED MEETING WHEREAS, the Farmville Town Council has convened a closed meeting on this date pursuant to an affirmative recorded vote and in accordance with the provisions of the Virginia Freedom of Information Act; and WHEREAS, Section 2.2-3712 of the Code of Virginia requires a certification by the Farmville Town Council that such closed meeting was conducted in conformity with Virginia law;

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

RECOMMENDATION:

FISCAL IMPACT:

ATTACHMENTS: None