

At the work session of the Giles County Board of Supervisors held on Thursday, April 21, 2016, at 3:00 PM, in the Giles County Administration Office, 315 North Main Street, Pearisburg, the following were present unless noted absent:

Richard McCoy	Chair (At-Large Supervisor)
Larry Jay Williams	Vice-Chair (Eastern District)
Jeff Morris	Central District
Gary Eaton	Western District
Paul "Chappy" Baker	At-Large Supervisor
Chris McKlarney	County Administrator
Rhonda Tickle	Finance Director
Anna Welch	Board Secretary
Jenny Clay McCoy	Executive Assistant

CALL TO ORDER

Mr. McCoy called the meeting to order.

PRESENTATION OF 2015 AUDIT

Mr. Gordon Jones of Robinson, Farmer, and Cox Associates presented the Board with a copy of the 2015 audit. Mr. Jones explained the County is presented with three separate types of reports. The first report is an Independent Auditor Report, the second is a Single Auditor Report, and the third is a Governing Auditing Standard Report. Mr. Jones explained all reports were clear with the exception of one finding relating to adjustments.

Mr. Jones provided a financial overview which contained a summary of the general fund, a calculation of operating reserves, a water fund summary, a debt summary, and an assessment summary. Mr. Jones highlighted and summarized the Governmental Accounting Standards Board (GASB) Statement Number 68. Mr. Jones referenced a letter of communication prepared for the Board and explained Giles County was doing a good job. In conclusion, Mr. Jones gave the Board information regarding the fraud disclosure form which will follow in the future.

GILES COUNTY PROJECTED BUDGET FOR FISCAL YEAR 2016-17

Mr. McKlarney presented the Board with copies of the projected budget for Fiscal Year 2016-17. He explained this is the preliminary request from each department. He indicated that after discussing ideas and making adjustments, a revised budget would be presented for further consideration.

Ms. Tickle highlighted the proposed revenues and Mr. McKlarney highlighted the major tax source contributors. Ms. Tickle outlined the requests from each department, and stated the majority of requested increases are related to salary increases mandated by the state which will become effective December. Mr. McKlarney explained that the original total reflects a salary increase effective in July. However, should the Board elect to do so, the salary increase could mimic the State of Virginia and begin in

December. Ms. Tickle outlined which departments requested an increase for items other than salary increases and highlighted how several areas show a decrease.

CONTINUED: GILES COUNTY PROJECTED BUDGET FOR FISCAL YEAR 2016-17

There was discussion regarding Social Services allocations, and Mr. Williams wishes to see a case by case progress report. In addition, a discussion was held regarding the maintenance and custodial departments. The Board would like this to also show a reflection on the school budget. Mr. Williams feels the flood insurance on the incubator is overpriced and he would like Ms. Tickle to research this.

ADJOURN

The Board would like to request a joint work session with the School Board. Mr. McKlarney will ask if May 4, 2016 at 5:00 PM would be a suitable time for both parties. With no further business, Mr. McCoy adjourned the work session.

APPROVED:

Chair

ATTEST:

Clerk