June 25, 2024

County of Greene, Virginia

THE GREENE COUNTY BOARD OF SUPERVISORS MET ON TUESDAY, JUNE 25, 2024, BEGINNING AT 4:30 P.M. IN PERSON IN THE COUNTY ADMINISTRATION BUILDING MEETING ROOM

Present were:	Marie Durrer, Chair Davis Lamb, Vice Chair Steve Catalano, Member Tim Goolsby, Member Francis McGuigan, Member
Staff present:	Cathy Schafrik, County Administrator Jim Frydl, Director of Planning & Zoning Kelley Kemp, County Attorney Terry Beigie, Grant Writer David Hundelt, Interim Director of Water & Sewer Melissa Meador, Director of Emergency Services Dan Chipman, Director of Finance Jennifer Lewis-Fowler, Director of Elections

RE: CLOSED MEETING

Ms. Kemp read the proposed resolution for Closed Meeting.

WHEREAS, the Board of Supervisors of Greene County desires to discuss in Closed Meeting the following matter(s):

- Discussion, consideration, or interviews of prospective candidates for employment, assignment, appointment, promotion, performance, demotion, salaries, disciplining, or resignation of specific public officers, appointees, or employees of any public body concerning the County Administrator, the solid waste department, and appointments to the Water and Sewer Committee.

- Consultation with legal counsel employed or retained by the public body regarding specific legal matters requiring the provision of legal advice by such counsel regarding procedural issues.

WHEREAS, pursuant to: §2.2-3711(A)(1) and (A)(8) of the Code of Virginia, such discussions may occur in Closed Meeting;

NOW, THEREFORE, BE IT RESOLVED that the Board of Supervisors of Greene County does hereby authorize discussion of the aforestated matters in Closed Meeting.

Upon motion by Davis Lamb, second by Steve Catalano and unanimous roll call vote, the Board entered into Closed Meeting.

Recorded vote:	Marie Durrer	-	Yes
	Davis Lamb	-	Yes
	Tim Goolsby	-	Yes
	Francis McGuigan	-	Yes
	Steve Catalano	-	Yes

Motion carried.

RE: OPEN MEETING

Upon motion by Steve Catalano, second by Davis Lamb and unanimous roll call vote, the Board returned to open meeting.

Recorded vote:	Marie Durrer	-	Yes
	Davis Lamb	-	Yes
	Tim Goolsby	-	Yes
	Francis McGuigan	-	Yes
	Steve Catalano	-	Yes

Motion carried.

By unanimous roll call vote, members certified that only public business matters lawfully exempted from the open meeting requirement and only such matters as identified by the motion to enter into closed meeting were discussed.

Recorded vote:	Marie Durrer	-	Yes
	Davis Lamb	-	Yes
	Tim Goolsby	-	Yes
	Francis McGuigan	-	Yes
	Steve Catalano	-	Yes

Motion carried.

RE: PLEDGE OF ALLEGIANCE AND MOMENT OF SILENCE

The Chair opened the meeting with the Pledge of Allegiance followed by a moment of silence.

RE: ADOPTION OF AGENDA

Upon motion by Steve Catalano, second by Davis Lamb and unanimous roll call vote, the agenda was adopted.

Recorded vote:			
	Marie Durrer	-	Yes
	Davis Lamb	-	Yes
	Tim Goolsby	-	Yes
	Francis McGuigan	-	Yes
	Steve Catalano	-	Yes

Motion carried.

RE: RECOGNITION OF KATHY ALSTAT ON HER RETIREMENT FROM GREENE COOPERATIVE EXTENSION (Attachment "A")

Ms. Schafrik read the resolution honoring Ms. Alstat's 26 years of contributions to the Virginia Cooperative Extension. Ms. Alstat said it's been an honor and privilege to work with the youth and volunteers. Ms.Durrer told Ms. Alstat that she will be missed at the Virginia Cooperative Extension.

RE: MATTERS FROM THE PUBLIC

Ms. Hope Barber was present to request the Board of Supervisors consider a ban on fireworks due to the dry climate and fear of brush fires.

Ms. Gwen Baker agreed with Ms. Barber's request, noting how dry her pastures are due to lack of rainfall. She also asked what was being built on the corner of U.S. Route 29 and Va Route 609. Ms. Durrer asked Mr. Frydl to respond, to which he replied it's an agricultural building for that property.

Mr. Fred Turck told the Board of Supervisors that he did not remember the fireworks mentioned in the previous burn ban and ordinance advising they may want to look into that.

RE: PUBLIC HEARING TO CONSIDER A REQUEST FROM MERIT GREENE, LLC FOR A SPECIAL USE PERMIT WITH CONDITIONS FOR AN ELECTRONIC MESSAGE CENTER AS REQUIRED BY ARTICLE 14-2-8.3 OF THE GREENE COUNTY ZONING ORDINANCE. THE PARCEL IS IDENTIFIED AS TMP# 66-(A)-48 (65.17 ACRES), LOCATED ON SEMINOLE TRAIL, NORTHBOUND JUST BEFORE MATTHEW MILL ROAD

Mr. Frydl gave a presentation regarding the special use permit request an electronic message board sign for the Villages at Terrace Greene. The property is zoned PUD. Mr. Frydl said the Planning Commission recommended approval of the SUP with the following conditions:

a) The electronic message center signage shall be part of the aggregate freestanding signage.
b) The electronic message center cabinet shall have a maximum size of 24 square feet.
c) The electronic message center shall not have neon-colored lights and shall not flash, rotate, or visually move to preserve the aesthetic character of the community and promote traffic safety.
d) The electronic message center shall not display any moving animation.
e) The sign can only contain messaging related to the on-site advertising or messaging. No off-site advertising is allowed.
f) The LED message shall not scroll across the electronic message center.
g) The static image shall not change more than six frames per minute.

Mr. Frydl said the property will contain both residential and commercial structures and the sign will allow high-definition images. The sign would be located on U.S. Route 29. Mr. Frydl said the Board of Supervisors has the ability to place conditions to mitigate impacts if it chooses.

Mr. McGuigan asked whether there would be other signage permitted on site. Mr. Frydl said the applicant can add additional signage per the county's sign ordinance. Mr. McGuigan asked if would only be business signs on the center or whether there would be information regarding events at the Towne Center. Mr. Frydl noted that the County is not permitted to regulate the messaging on the sign per the U.S. Supreme Court. Mr. McGuigan said he felt the sign could distract drivers and there are enough distractions for drivers.

The Public Hearing was opened.

Ms. Andrea Leffew spoke in opposition to the sign, citing the brightness of the sign at night.

Mr. Kennon Copeland said he was not in opposition to the sign but corrected the condition from the Planning Commission was six frames per minute not 10 frames per minute.

The Public Hearing was closed.

Mr. Catalano asked if the brightness could be adjusted depending on the time of day. Mr. Frydl said the sign's brightness would be more than foot candle requirement of the ordinance at the property line, however a condition could be added that limits it further. He asked whether it could be turned off when the businesses were not operating. Mr. Frydl said none of the lighted signs in Greene are required to be shut off when the business is closed.

Mr. Catalano requested adding a condition that the frames only change four times per minute.

Ms. Durrer asked for a condition that lowers the brightness of the images at night.

Mr. McGuigan made a motion to deny the electronic message center. There was no second.

Upon motion by Steve Catalano, second by Tim Goolsby and roll call vote, the Board approved the special use permit 3-2 (See Attachment "B") with conditions.

Recorded vote:	Marie Durrer	-	Yes
	Davis Lamb	-	No
	Tim Goolsby	-	Yes
	Francis McGuigan	-	No
	Steve Catalano	-	Yes

Motion carried.

RE: MONTHLY WATER AND SEWER UPDATE

Mr. Hundelt gave an update on the water and sewer department to the Board, beginning with the announcement that the Virginia Department of Environmental Quality had placed Greene County in a moderate drought. He discussed the May usage of water at .71 million gallons of water per day. The water treatment plant is running 20 hours per day and is staffed 16 hours per day. He said running it at 20 hours per day is not keeping up with the demand. He recommended the institution of voluntary water restrictions immediately.

Mr. Hundelt told the Board that if the weather continues without rain as it has for the past month, mandatory restrictions would be needed. He noted that some bills have been higher this summer due to irrigation of lawns. Mr. Hundelt discussed the need for the closure of the outdated Stanardsville Wastewater Treatment Plant. That will necessitate the rerouting of waste to go to the Rapidan Wastewater Treatment Plant near Ruckersville Elementary School. He said staff is looking for low-interest loans for this project.

Mr. Hundelt told the Board that regular meter readings and billing has settled issues people saw previously. He has a goal of upgrading 100 meters per month with the radio read meters, which is going to take about 18-20 months to upgrade the oldest meters in the county. He said the office continues to reduce its dependence on outside contractors for billing and with the fixing of the billing expect to implement the county's ordinance for late fees on utility bills. He said the department had placed 50 door hangers on accounts where customers had not paid a water and sewer bill at all. He said some of the billing addresses had needed to be fixed but they were working the customers to correct the items and get the bills paid, including payment plan options.

RE: CONSENT AGENDA

Upon motion by Steve Catalano, second by Tim Goolsby, and unanimous roll call vote, the Board approved the consent agenda.

a. Minutes of previous meeting
b. Resolution for a supplemental appropriation of $570,000.00 to CSA (Attachment "C")
c. Resolution to appropriate $294,018.94 from ARPA funds for the VATI Broadband project (Attachment "D")
d. Resolution of support for the Dyke Volunteer Fire Department to obtain their First Responder Agency license through the Virginia Office of Emergency Medical Services (Attachment "E")
e. Audit Governance letter (Attachment "F")
f. Greene County Agriculture Disaster Relief Resolution (Attachment "G")

Recorded vote:	Marie Durrer	-	Yes
	Davis Lamb	-	Yes
	Tim Goolsby	-	Yes
	Francis McGuigan	-	Yes
	Steve Catalano	-	Yes

Motion carried.

RE: RESOLUTION OF INTENT TO AMEND THE ZONING ORDINANCE TO ADD A TECHNOLOGY/FLEX RESEARCH AND DEVELOPMENT DISTRICT; RESOLUTION OF INTENT TO AMEND THE ZONING ORDINANCE TO INCLUDE DATA CENTERS AS A SPECIAL USE PERMIT WITH PERFORMANCE STANDARDS; RESOLUTION OF INTENT TO AMEND THE ZONING ORDINANCE TO INCLUDE SOLAR PANELS AS A SPECIAL USE PERMIT WITH PERFORMANCE STANDARDS

Mr. Frydl presented the three resolutions together as they all three came out of a joint work session with the Planning Commission and Board of Supervisors, the votes were taken separately. Mr. Frydl explained the resolutions permit staff and the Planning Commission to begin working on examples of ordinance revisions for the items to bring before the Board for another joint work session.

The first resolution is for the possibility of a new district in the County's zoning ordinance for a technology research park. Mr. Frydl explained the idea of the new district is to be attractive to key industries that want to work in the area of development and research.

The second resolution allows the Planning Commission to incorporate data centers into the zoning ordinance that will require a special use permit and the development of performance standards.

The third resolution allows the Planning Commission to incorporate solar energy generation facilities with a special use permit and the development of performance standards into the zoning ordinance.

Upon motion by Steve Catalano, second by Davis Lamb and unanimous roll call vote, the Board approved the resolution of intent to amend the Zoning Ordinance to add a technology/flex research and development district. (See Attachment "H")

Recorded vote:	Marie Durrer	-	Yes
	Davis Lamb	-	Yes
	Tim Goolsby	-	Yes
	Francis McGuigan	-	Yes
	Steve Catalano	-	Yes

Motion carried.

Upon motion by Steve Catalano, second by Tim Goolsby and unanimous roll call vote, the Board approved the resolution of intent to amend the Zoning Ordinance to include data centers as a special use permit with performance standards. (See Attachment "I")

Recorded vote:	Marie Durrer	-	Yes
	Davis Lamb	-	Yes
	Tim Goolsby	-	Yes
	Francis McGuigan	-	Yes
	Steve Catalano	-	Yes

Motion carried.

Upon motion by Steve Catalano, second by Davis Lamb and unanimous roll call vote, the Board approved the resolution of intent to amend the Zoning Ordinance to include solar generating facilities as a special use permit with performance standards. (See Attachment "J")

Recorded vote:	Marie Durrer	-	Yes
	Davis Lamb	-	Yes
	Tim Goolsby	-	Yes
	Francis McGuigan	-	Yes
	Steve Catalano	-	Yes

Motion carried.

RE: WATER & SEWER COMMITTEE APPOINTMENTS OF CHAIR AND BOARD OF SUPERVISORS MEMBERS

Ms. Schafrik discussed the new committee with the Board saying the purpose of the committee is to provide recommendations on the strategic direction of the capital water and sewer projects. Ms. Schafrik said two members from the Board of Supervisors, the Director of Water and Sewer, the Director of Finance, and herself will make up the executive committee. Ruckersville Supervisor Davis Lamb and At-Large Supervisor Francis McGuigan volunteered to serve on the committee. The first meeting was announced for Thursday, June 27, 2024, at 6:30 p.m. in the Board Meeting Room.

Upon motion by Davis Lamb, second by Steve Catalano and unanimous roll call vote, the Board created the Water & Sewer Committee.

Recorded vote:	Marie Durrer	-	Yes
	Davis Lamb	-	Yes
	Tim Goolsby	-	Yes
	Francis McGuigan	-	Yes
	Steve Catalano	-	Yes

Motion carried.

RE: MOU WITH THE TOWN OF STANARDSVILLE REGARDING ELECTIONS

Ms. Kemp presented the potential memorandum of understanding with the Town of Stanardsville regarding the costs of creation of a separate precinct for the town voters, which is required per state code. The MOU states that for most elections, where there are county, state, federal races, the county would pay for the precinct as all town residents are county residents as well, Ms. Kemp told the Board of Supervisors. If there is a town-only election, however, the Town Council will cover the costs of the precinct.

Ms. Deborah Turck was present as chair of the Electoral Board. Ms. Turck said the code provides that each city, county, and town will provide funds to ensure adequate facilities at each polling place. She noted the Town of Stanardsville is incorporated and must have its own precinct, which requires additional personnel and equipment. She said the Town had been paying election costs in previous years.

Ms. Jennifer Lewis-Fowler said prior to 2022 when the state code required the separate precinct, town residents were permitted to vote with the county residents. There are 230 registered voters in the Town of Stanardsville, Ms. Lewis-Fowler said. She said the cost per election is about $1,000 per precinct, which may go higher next year due to cost increases.

Mr. Catalano said if the Town wants to remain an incorporated government, they need to have the responsibilities of having that government. He noted the Town uses the County's planning staff and does not get charged.

Ms. Durrer said she believes the Town should pay something.

Ms. Kemp noted that Town residents are paying County taxes, but figuring out how much that covers and whether the Town should cover the balance would be difficult.

Ms. Doris Swenson, a Town Council member, spoke to the Board of Supervisors saying the Town needed to cut its budget. It does not charge a separate tax on residents and the majority of its budget is pass through, such as funding from the state for the fire department.

Ms. Durrer suggested tabling the issue until the Board of Supervisors could speak with the Town Council.

Upon motion by Steve Catalano, second by Davis Lamb and unanimous roll call vote, the MOU was tabled until the July 9, 2024 meeting.

Recorded vote:	Marie Durrer	-	Yes
	Davis Lamb	-	Yes
	Tim Goolsby	-	Yes
	Francis McGuigan	-	Yes
	Steve Catalano	-	Yes

Motion carried.

RE: BOARD LIAISON REPORTS

Ms. Durrer told the Board that inmate levels from the Federal government and Page and Culpeper County were higher at the regional jail which keeps the costs to localities lower.

Mr. Goolsby said he met with the Tourism Council.

RE: COUNTY ADMINISTRATOR'S UPDATE

Ms. Schafrik said that the courthouse renovation is expected to be completed by July 22, 2024, and there will be a ribbon cutting scheduled once it's completed. Work is finishing up at the animal shelter for the concrete floors. She noted that Mr. Mike Taylor, Director of Facilities, is serving as an interim director of the Solid Waste Facility while someone is out on medical leave. Ms. Schafrik told the community that the Director of Emergency Services opened a cooling shelter the weekend prior due to extremely high temperatures. The new website went live and more robust integration is coming online in the next few months regarding that. Tipping fees will go up on July

1st and the transient occupancy tax will also raise to 8% that date. Volunteers are needed for several boards and commissions, which are listed on the website.

RE: ADJOURN

Upon motion by Steve Catalano, second by Davis Lamb and unanimous roll call vote, the Board meeting was adjourned.

Recorded vote:	Marie Durrer	-	Yes
	Davis Lamb	-	Yes
	Tim Goolsby	-	Yes
	Francis McGuigan	-	Yes
	Steve Catalano	-	Yes

Motion carried.

Marie Durrer, Chair
Greene County Board of Supervisors

Cathy Schafrik, Clerk
Greene County Board of Supervisors

Board of Supervisors
June 25, 2024
Attachment "A"

Resolution Honoring Kathy Alstat upon Her Retirement

Whereas, Kathy Alstat has served with dedication and distinction at the Greene Cooperative Extension Office for over 25 years, making significant contributions to the community and its youth; and

Whereas, Kathy Alstat began her career on June 1, 1998, as an Extension Agent Program Assistant, demonstrating early commitment and enthusiasm for the Extension's mission; and

Whereas, Kathy Alstat advanced to the role of Senior Extension Agent, 4-H Youth Development on August 25, 2001, where she continued to excel in her service to the Greene County community; and

Whereas, Kathy Alstat's leadership as Camp Director enriched the lives of numerous campers, teens, and adults, fostering a love for 4-H Camp and leaving an indelible mark on the program; and

Whereas, Kathy Alstat's establishment and leadership of the All-Star chapter in Greene County provided youth with opportunities for personal growth and community service, reflecting her commitment to nurturing young leaders; and

Whereas, Kathy Alstat's dedication to educational programming has enriched Greene County with a wide array of initiatives, including programs on Greene County history, Character Counts, and various STEM-related topics, ensuring a diverse and well-rounded educational experience for local youth; and

Whereas, Kathy Alstat's passionate support for robotics programs has encouraged local youth to pursue careers in mathematics and science, fostering innovation and academic achievement within the community; and

Whereas, Kathy Alstat's leadership of the International Club, YES! Club, and Teen Club has provided countless youth with cultural experiences and opportunities for personal development, blending her love for cooking with educational instruction and leading numerous "Food Challenge" teams; and

Whereas, Kathy Alstat has organized and led numerous educational trips for Greene County youth to places such as Embassies in Washington DC, broadening their understanding of global cultures and diversity;

Now, therefore, be it resolved, that the Greene Cooperative Extension Office acknowledges and celebrates Kathy Alstat for her exemplary service, leadership, and dedication to the community over her distinguished career; and

Be it further resolved that we extend our deepest gratitude to Kathy Alstat for her tireless efforts in advancing the mission of the Cooperative Extension, enriching the lives of countless individuals, and leaving an enduring legacy of service and commitment in Greene County.

MERIT GREENE, LLC REQUESTS A SPECIAL USE PERMIT WITH CONDITIONS FOR AN ELECTRONIC MESSAGE CENTER AS REQUIRED BY ARTICLE 14-2-8.3 OF THE GREENE COUNTY ZONING ORDINANCE. THE PARCEL IS IDENTIFIED AS TMP# 66-(A)-48 (65.17 ACRES), LOCATED ON SEMINOLE TRAIL, NORTHBOUND JUST BEFORE MATTHEW MILL ROAD. THE PARCEL IS IN THE PUD, PLANNED UNIT DEVELOPMENT, AND THE GREENE COUNTY FUTURE LAND USE MAP DESIGNATES IT AS A "MIXED USE VILLAGE CENTER." (SUP#24-001)

WHEREAS, §15.2-1427 and §15.2-1433 of the Code of Virginia, 1950, as may be amended from time to time, enable a local governing body to adopt, amend, and codify ordinances or portions thereof; and

WHEREAS, §15.2-2280, §15.2-2285, and §15.2-2286 of the Code of Virginia, 1950, as amended, enables a local governing body to adopt and amend zoning ordinances; and

WHEREAS, on March 20, 2024, the Greene County Planning Commission held a public hearing on this matter, and all of those who spoke on this topic were heard; and

WHEREAS, on March 20, 2024, the Greene County Planning Commission voted 5-0 to recommend to the Board of Supervisors approval of the request to grant the Special Use Permit (SUP); and

WHEREAS, the Greene County Board of Supervisors caused to be published a notice of public hearing on this matter in the Greene County Record on June 11, 2024, and June 18, 2024; and

WHEREAS, the complete application was available for public inspection in the Greene County Administration Building, Room 226, 40 Celt Road, Stanardsville, Virginia 22973; and

WHEREAS, on June 25, 2024, the Greene County Board of Supervisors held a public hearing on this matter, and all of those who spoke on this topic were heard.

NOW, THEREFORE, BE IT ORDAINED by the Greene County Board of Supervisors, in accordance with Article 16-2 of the Greene County Zoning Ordinance, public necessity, convenience, general welfare, and good zoning practice, that the SUP request is hereby approved subject to the following conditions:

Failure to comply with the conditions of this SUP may result in the issuance of a Notice of Violation (NOV) by the zoning administrator. The Zoning Administrator may present this SUP to the Board of Supervisors for revocation if the NOV is not resolved as directed.

All activities associated with this SUP shall be in compliance with all local, state, and federal laws.

3. The electronic message center signage shall be part of the aggregate freestanding signage.
4. The electronic message center cabinet shall have a maximum size of 24 square feet.
5. The electronic message center shall not have neon-colored lights and shall not flash, rotate, or visually move to preserve the aesthetic character of the community and promote traffic safety.

The electronic message center shall not display any moving animation.

The sign can only contain messaging related to the on-site advertising or messaging. No off-site advertising is allowed.

The high-definition LED image shall not scroll across the electronic message center.

The static image shall not change more than four frames per minute.

The brightness shall be reduced by half between the hours of 9 p.m. to 8 a.m.

O-2024-004

ADOPTED BY THE GREENE COUNTY BOARD OF SUPERVISORS ON JUNE 25, 2024.

Motion: Steve Catalano
Second: Tim Goolsby

Votes:

Goolsby: Yes

Durrer Yes

Lamb: No

McGuigan: No

Catalano Yes

Marie Durrer, Chair
Greene County Board of Supervisors

ATTEST:
Cathy Schafrik, Clerk
Greene County Board of Supervisors

Board of Supervisors
June 25, 2024
Attachment "C"

RESOLUTION TO ACCEPT AND APPROPRIATE FIVE HUNDRED AND SEVENTY THOUSAND DOLLARS FOR SUPPLEMENTAL APPROPRIATION TO THE CSA PROGRAM

WHEREAS, the Department of Social Services for the County of Greene is requesting funding from the Office of Children's Services which shall be used to provide services to youth in the CSA Program; and

WHEREAS, the funds in the amount of five hundred and seventy thousand dollars ($570,000.00) need to be accepted and appropriated to the appropriate line item in the 2023-2024 budget of the County of Greene, Virginia.

NOW, THEREFORE, IT IS HEREBY RESOLVED by the Board of Supervisors of the County of Greene, Virginia that five hundred and seventy thousand dollars ($570,000.00) be appropriated to the 2023-2024 budget of the County of Greene.

BE IT FURTHER RESOLVED that the County Administrator of the County of Greene, Virginia is authorized to make the appropriate accounting adjustments in the budget to do all things necessary to give this resolution effect.

Adopted this 25th day of June, 2024.

Motion: Steve Catalano
Second: Tim Goolsby

Recorded Vote:

Steve Catalano	Yes
Marie C. Durrer	Yes
Tim Goolsby	Yes
Francis McGuigan	Yes
Davis Lamb	Yes

Marie C. Durrer
Marie C. Durrer, Chair
Greene County Board of Supervisors

ATTEST: Cathy Schafrik
Cathy Schafrik, Clerk
Greene County Board of Supervisors

Board of Supervisors
June 25, 2024
Attachment "D"

RESOLUTION TO ACCEPT AND APPROPRIATE TWO HUNDRED AND NINETY-FOUR THOUSAND AND EIGHTEEN DOLLARS AND NINETY-FOUR CENTS ($294,018.94) FOR SUPPLEMENTAL APPROPRIATION TO THE VIRGINIA TELECOMMUNICATIONS INITIATIVE (VATI) PROGRAM

WHEREAS, the Virginia Telecommunications Initiative (VATI), through the Thomas Jefferson Planning District Commission, is providing telecommunications services for the County of Greene; and

WHEREAS, the funds in the amount of two hundred and ninety-four thousand and eighteen dollars and ninety-four cents ($294,018.94) need to be appropriated to the appropriate line item in the 2023-2024 budget of the County of Greene, Virginia.

NOW, THEREFORE, IT IS HEREBY RESOLVED by the Board of Supervisors of the County of Greene, Virginia that two hundred and ninety-four thousand and eighteen dollars and ninety-four cents ($294,018.94) be appropriated to the 2023-2024 budget of the County of Greene.

BE IT FURTHER RESOLVED that the County Administrator of the County of Greene, Virginia is authorized to make the appropriate accounting adjustments in the budget to do all things necessary to give this resolution effect.

Adopted this 25th day of June 2024.

Motion: Steve Catalano
Second: Tim Goolsby

Recorded Vote:

Steve Catalano Yes
Marie C. Durrer Yes
Tim Goolsby Yes
Francis McGuigan Yes
Davis Lamb Yes

Marie C. Durrer
Marie C. Durrer, Chair
Greene County Board of Supervisors

ATTEST: Cathy Schafrik
Cathy Schafrik, Clerk
Greene County Board of Supervisors

Board of Supervisors
June 25, 2024
Attachment "E"

RESOLUTION TO AUTHORIZE THE DYKE VOLUNTEER FIRE COMPANY TO BECOME A FIRST RESPONDER AGENCY

WHEREAS, Section 15.2-955 of the Code of Virginia, 1950, as amended, requires local governing approval of any emergency medical services organization operating within that locality; and

WHEREAS, the Dyke Volunteer Fire Company has appeared before the Greene County Board of Supervisors to request approval to provide first responder services in a designated boundary within the county, and

WHEREAS, the Greene County Board of Supervisors has determined it to be in the best interest of the citizens of Greene County for Dyke Volunteer Fire Company to provide these services;

NOW THEREFORE, BE IT RESOLVED, the Greene County Board of Supervisors grants approval to the Dyke Volunteer Fire Company to provide first responder services and obtain their emergency medical services agency license per approval of the Virginia Office of Emergency Medical Services.

Adopted this 25th day of June, 2024.

Motion: Steve Catalano
Second: Tim Goolsby

Recorded Vote:

Marie C. Durrer	Yes
Davis Lamb	Yes
Steve Catalano	Yes
Tim Goolsby	Yes
Francis McGuigan	Yes

Marie C. Durrer
Marie C. Durrer, Chair
Greene County Board of Supervisors

ATTEST: Cathy Schafrik
Cathy Schafrik, Clerk
Greene County Board of Supervisors

Attachment "F"

RFC
CPAs | Consultants

ROBINSON, FARMER, COX ASSOCIATES, PLLC

Certified Public Accountants

June 7, 2024

Ms. Cathy Schfrik, County Administrator
Chairman of Board of Supervisors
County of Greene
PO Box 358
Stanardsville, Virginia 22923

Ladies and Gentlemen:

We are pleased to confirm our understanding of the services we are to provide County of Greene, Virginia ("County") for the year ended June 30, 2024.

Audit Scope and Objectives

We will audit the financial statements of the governmental activities, business-type activities the discretely presented component units, each major fund, and the aggregate remaining fund information, including the disclosures, which collectively comprise the basic financial statements, of County of Greene, Virginia as of and for the year ended June 30, 2024. Accounting standards generally accepted in the United States of America (GAAP) provide for certain required supplementary information (RSI), such as management's discussion and analysis (MD&A), to supplement County of Greene, Virginia's basic financial statements. Such information, 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. As part of our engagement, we will apply certain limited procedures to County of Greene, Virginia's RSI in accordance with auditing standards generally accepted in the United States of America (GAAS). These limited procedures will consist 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 will not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient appropriate evidence to express an opinion or provide any assurance. The following RSI is required by GAAP and will be subjected to certain limited procedures, but will not be audited:

1) Management's discussion and analysis

2) Schedules related to pension and OPEB funding

The budgetary comparison information, presented as RSI, will be subjected to the auditing procedures applied in the audit of the basic financial statements and we will provide an opinion on it in relation to the financial statements as a whole.

CHARLOTTESVILLE OFFICE:
STREET ADDRESS

530 Westfield Road
Charlottesville, Virginia 22901
Phone: (434) 973-8314
Fax: (434) 974-7363

MAILING ADDRESS

P.O. Box 6580
Charlottesville, Virginia 22906
E-mail: rfc@rfca.com
Website: www.rfca.com

Audit Scope and Objectives (Continued)

We have also been engaged to report on supplementary information other than RSI that accompanies the County's financial statements. We will subject the following supplementary information to the auditing procedures applied in our audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with GAAS, and we will provide an opinion on it in relation to the financial statements as a whole in a report combined with our auditors' report on the financial statements:

1) Schedule of expenditures of federal awards
2) Combining and individual fund financial statements and schedules
3) Supporting schedules

In connection with our audit of the basic financial statements, we will read the following 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.

1) Statistical Information

The objectives of our audit 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 issue an auditor's report that includes our opinions about whether your financial statements are fairly presented, in all material respects, in conformity with GAAP, and report on the fairness of the supplementary information referred to in the second paragraph when considered in relation to the financial statements as a whole. 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 GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. Misstatements, including omissions, can arise from fraud or error and are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment of a reasonable user made based on the financial statements. The objectives also include reporting on:

- Internal control over financial reporting and compliance with provisions of laws, regulations, contracts, and award agreements, noncompliance with which could have a material effect on the financial statements in accordance with *Government Auditing Standards*.

- Internal control over compliance related to major programs and an opinion (or disclaimer of opinion) on compliance with federal statutes, regulations, and the terms and conditions of federal awards that could have a direct and material effect on each major program in accordance with the Single Audit Act Amendments of 1996 and Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance).

Auditor's Responsibilities for the Audit of the Financial Statements and Single Audit

We will conduct our audit in accordance with GAAS; the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; the *Specifications for Audits of Counties, Cities, and Towns* issued by the Auditor of Public Accounts of the Commonwealth of Virginia; the Single Audit Act Amendments of 1996; and the provisions of the Uniform Guidance, and will include tests of accounting records, a determination of major program(s) in accordance with Uniform Guidance, and other procedures we consider necessary to enable us to express such opinions. As part of an audit in accordance with GAAS and *Government Auditing Standards*, we exercise professional judgment and maintain professional skepticism throughout the audit.

Auditor's Responsibilities for the Audit of the Financial Statements and Single Audit (Continued)

We will evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management. We will also evaluate the overall presentation of the financial statements, including the disclosures, and determine whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation. We will plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the government or to acts by management or employees acting on behalf of the government. Because the determination of waste and abuse is subjective, *Government Auditing Standards* do not expect auditors to perform specific procedures to detect waste or abuse in financial audits nor do they expect auditors to provide reasonable assurance of detecting waste or abuse.

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, there is an unavoidable risk that some material misstatements or noncompliance may not be detected by us, even though the audit is properly planned and performed in accordance with GAAS and *Government Auditing Standards*. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements or on major programs. However, we will inform the appropriate level of management of any material errors, any fraudulent financial reporting, or misappropriation of assets that come to our attention. We will also inform the appropriate level of management of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential. We will include such matters in the reports required for a Single Audit. Our responsibility as auditors is limited to the period covered by our audit and does not extend to any later periods for which we are not engaged as auditors.

In connection with this engagement, we may communicate with you or others via email transmission and send data over the internet or allow access to data through third-party vendors' secured portals or clouds. As emails can be intercepted and read, disclosed, or otherwise used or communicated by an unintended third party, or may not be delivered to each of the parties to whom they are directed and only to such parties, we cannot guarantee or warrant that emails from us will be properly delivered and read only by the addressee. Therefore, we specifically disclaim and waive any liability or responsibility whatsoever for interception or unintentional disclosure of emails or data transmitted by us in connection with the performance of this engagement. In that regard, you agree that we shall have no liability for any loss or damage to any person or entity resulting from the use of email transmissions or electronic data sharing, including any consequential, incidental, direct, indirect, or special damages, such as loss of revenues or anticipated profits, or disclosure or communication of confidential or proprietary information.

We will also conclude, based on the audit evidence obtained, whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the government's ability to continue as a going concern for a reasonable period of time.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, tests of the physical existence of inventories, and direct confirmation of receivables and certain assets and liabilities by correspondence with selected individuals, funding sources, creditors, and financial institutions. We will also request written representations from your attorneys as part of the engagement.

Auditor's Responsibilities for the Audit of the Financial Statements and Single Audit (Continued)

We have identified the following significant risk(s) of material misstatement as part of our audit planning:

- Management override of controls (a presumed risk in all audits)
- Improper revenue recognition (a presumed risk in all audits)
- Segregation of duties
- Implementation of new accounting pronouncements

Our audit of financial statements does not relieve you of your responsibilities.

Audit Procedures—Internal Control

We will obtain an understanding of the government and its environment, including internal control relevant to the audit, sufficient to identify and assess the risks of material misstatement of the financial statements, whether due to error or fraud, and to design and perform audit procedures responsive to those risks and obtain evidence that is sufficient and appropriate to provide a basis for our opinions. 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, misrepresentation, or the override of internal control. Tests of controls may be performed to test the effectiveness of certain controls that we consider relevant to preventing and detecting errors and fraud that are material to the financial statements and to preventing and detecting misstatements resulting from illegal acts and other noncompliance matters that have a direct and material effect on the financial statements. Our tests, if performed, will be less in scope than would be necessary to render an opinion on internal control and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to *Government Auditing Standards*.

As required by the Uniform Guidance, we will perform tests of controls over compliance to evaluate the effectiveness of the design and operation of controls that we consider relevant to preventing or detecting material noncompliance with compliance requirements applicable to each major federal award program. However, our tests will be less in scope than would be necessary to render an opinion on those controls and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to the Uniform Guidance.

An audit is not designed to provide assurance on internal control or to identify significant deficiencies or material weaknesses. Accordingly, we will express no such opinion. However, during the audit, we will communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards, *Government Auditing Standards*, and the Uniform Guidance.

Audit Procedures—Compliance

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of County of Greene, Virginia's compliance with provisions of applicable laws, regulations, contracts, and agreements, including grant agreements. However, the objective of those procedures will not be to provide an opinion on overall compliance, and we will not express such an opinion in our report on compliance issued pursuant to *Government Auditing Standards*.

Audit Procedures—Compliance (Continued)

The Uniform Guidance requires that we also plan and perform the audit to obtain reasonable assurance about whether the auditee has complied with federal statutes, regulations, and the terms and conditions of federal awards applicable to major programs. Our procedures will consist of tests of transactions and other applicable procedures described in the *OMB Compliance Supplement* for the types of compliance requirements that could have a direct and material effect on each of County of Greene, Virginia's major programs. For federal programs that are included in the Compliance Supplement, our compliance and internal control procedures will relate to the compliance requirements that the Compliance Supplement identifies as being subject to audit. The purpose of these procedures will be to express an opinion on County of Greene, Virginia's compliance with requirements applicable to each of its major programs in our report on compliance issued pursuant to the Uniform Guidance.

Responsibilities of Management for the Financial Statements and Single Audit

Our audit will be conducted on the basis that you acknowledge and understand your responsibility for (1) designing, implementing, establishing, and maintaining effective internal controls relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error, including internal controls over federal awards, and for evaluating and monitoring ongoing activities to help ensure that appropriate goals and objectives are met; (2) following laws and regulations; (3) ensuring that there is reasonable assurance that government programs are administered in compliance with compliance requirements; and (4) ensuring that management and financial information is reliable and properly reported. Management is also responsible for implementing systems designed to achieve compliance with applicable laws, regulations, contracts, and grant agreements. You are also responsible for the selection and application of accounting principles; for the preparation and fair presentation of the financial statements, schedule of expenditures of federal awards, and all accompanying information in conformity with accounting principles generally accepted in the United States of America, with the oversight of those charged with governance; and for compliance with applicable laws and regulations (including federal statutes), rules, and the provisions of contracts and grant agreements (including award agreements). Your responsibilities also include identifying significant contractor relationships in which the contractor has responsibility for program compliance and for the accuracy and completeness of that information.

You are also responsible for making drafts of financial statements, schedule of expenditures of federal awards, all financial records, and related information available to us; for the accuracy and completeness of that information (including information from outside of the general and subsidiary ledgers); and for the evaluation of whether there are any conditions or events, considered in the aggregate, that raise substantial doubt about the government's ability to continue as a going concern for the 12 months after the financial statements date or shortly thereafter (for example, within an additional three months if currently known). You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, such as records, documentation, identification of all related parties and all related-party relationships and transactions, and other matters; (2) access to personnel, accounts, books, records, supporting documentation, and other information as needed to perform an audit under the Uniform Guidance; (3) additional information that we may request for the purpose of the audit; and (4) unrestricted access to persons within the government from whom we determine it necessary to obtain audit evidence. At the conclusion of our audit, we will require certain written representations from you about the financial statements; schedule of expenditures of federal awards; federal award programs; compliance with laws, regulations, contracts, and grant agreements; and related matters.

Your responsibilities include adjusting the financial statements to correct material misstatements and confirming to us in the management representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements of each opinion unit taken as a whole.

Responsibilities of Management for the Financial Statements and Single Audit: (Continued)

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the government involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the government received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for identifying and ensuring that the government complies with applicable laws, regulations, contracts, agreements, and grants. You are also responsible for taking timely and appropriate steps to remedy fraud and noncompliance with provisions of laws, regulations, contracts, and grant agreements that we report. Additionally, as required by the Uniform Guidance, it is management's responsibility to evaluate and monitor noncompliance with federal statutes, regulations, and the terms and conditions of federal awards; take prompt action when instances of noncompliance are identified including noncompliance identified in audit findings; promptly follow up and take corrective action on reported audit findings; and prepare a summary schedule of prior audit findings and a separate corrective action plan. The summary schedule of prior audit findings should be available for our review during our final audit fieldwork, if applicable.

You are responsible for identifying all federal awards received and understanding and complying with the compliance requirements and for the preparation of the schedule of expenditures of federal awards (including notes and noncash assistance received, and COVID-19-related concepts, such as lost revenues, if applicable) in conformity with the Uniform Guidance. You agree to include our report on the schedule of expenditures of federal awards in any document that contains, and indicates that we have reported on, the schedule of expenditures of federal awards. You also agree to include the audited financial statements with any presentation of the schedule of expenditures of federal awards that includes our report thereon. Your responsibilities include acknowledging to us in the written representation letter that (1) you are responsible for presentation of the schedule of expenditures of federal awards in accordance with the Uniform Guidance; (2) you believe the schedule of expenditures of federal awards, including its form and content, is stated fairly in accordance with the Uniform Guidance; (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the schedule of expenditures of federal awards.

You are also responsible for the preparation of the other supplementary information, which we have been engaged to report on, in conformity with U.S. generally accepted accounting principles (GAAP). You agree to include our report on the supplementary information in any document that contains, and indicates that we have reported on, the supplementary information. You also agree to include the audited financial statements with any presentation of the supplementary information that includes our report thereon. Your responsibilities include acknowledging to us in the written representation letter that (1) you are responsible for presentation of the supplementary information in accordance with GAAP; (2) you believe the supplementary information, including its form and content, is fairly presented in accordance with GAAP; (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the supplementary information.

Management is responsible for establishing and maintaining a process for tracking the status of audit findings and recommendations. Management is also responsible for identifying and providing report copies of previous financial audits, attestation engagements, performance audits, or other studies related to the objectives discussed in the Audit Scope and Objectives section of this letter. This responsibility includes relaying to us corrective actions taken to address significant findings and recommendations resulting from those audits, attestation engagements, performance audits, or studies. You are also responsible for providing management's views on our current findings, conclusions, and recommendations, as well as your planned corrective actions for the report, and for the timing and format for providing that information.

Other Services

Financial Statement and SEFA Preparation

We will also assist in preparing the financial statements, schedule of expenditures of federal awards (SEFA), and related notes of County of Greene, Virginia in conformity with accounting principles generally accepted in the United States of America and the Uniform Guidance based on information provided by you. These nonaudit services do not constitute an audit under *Government Auditing Standards* and such services will not be conducted in accordance with *Government Auditing Standards*. We will perform the services in accordance with applicable professional standards. The other services are limited to the financial statements, schedule of expenditures of federal awards, and related notes services previously defined, and other items as listed below. We, in our sole professional judgment, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities.

You agree to assume all management responsibilities for the financial statements, schedule of expenditures of federal awards, and related notes, and any other nonaudit services we provide. You will be required to acknowledge in the management representation letter our assistance with preparation of the financial statements, the schedule of expenditures of federal awards, and related notes and that you have reviewed and approved the financial statements, the schedule of expenditures of federal awards, and related notes prior to their issuance and have accepted responsibility for them. Further, you agree to oversee the nonaudit services by designating an individual, preferably from senior management, with suitable skill, knowledge, or experience; evaluate the adequacy and results of those services; and accept responsibility for them.

Agreed-Upon Procedures (APA and DEQ)

You will agree to the procedures referenced in the *Specifications for Audits of Counties, Cities, and Towns* issued by the Auditor of Public Accounts relative to the comparative report transmittal forms and sheriff's internal control and procedures related to municipal solid waste facilities and/or storage tanks in accordance with the Code of Virginia and will acknowledge that the procedures to be performed are appropriate for the intended purpose of the engagement, which is Applying Agreed-Upon Procedures in accordance with requirements as specified in the *Uniform Financial Reporting Manual,* the *Virginia Sheriff's Accounting Manual* and mandates by the Environmental Protection Agency and the Virginia Department of Environmental Quality (DEQ). Our engagement to apply agreed-upon procedures will be conducted in accordance with attestation standards established by AICPA. Those standards require that we obtain your written agreement to the procedures to be applied and your acknowledgement that those procedures are appropriate for the intended purpose of the engagement, as described in this letter. A refusal to provide such agreement and acknowledgement will result in our withdrawal from the engagement. No other parties will be requested to agree to the procedures and acknowledge that the procedures performed are appropriate for their purpose. We make no representation that the procedures we will perform are appropriate for the intended purpose of the engagement or for any other purpose.

Because the agreed-upon procedures do not constitute an examination or review, we will not express an opinion or conclusion on the subject matter. In addition, we have no obligation to perform any procedures beyond those to which you agree.

We will issue written reports on completion of our engagement that list the procedures performed and our findings. Our reports will be addressed to the County of Greene, Virginia and appropriate agencies. If we encounter restrictions in performing our procedures, we will discuss the matter with you. If we determine the restrictions are appropriate, we will disclose the restrictions in our reports. Our reports will contain a paragraph indicating that had we performed additional procedures, other matters might have come to our attention that would have been reported to you. You understand that the reports are intended solely for the information and use of the Auditor of Public Accounts, the Virginia DEQ, and the County of Greene, Virginia and should not be used by anyone other than these specified parties.

Other Services: (Continued)

Agreed-Upon Procedures (APA and DEQ): (Continued)

There may exist circumstances that, in our professional judgement, will require we withdraw from the engagement. Such circumstances include the following:

- You refuse to provide written agreement to the procedures and acknowledge that they are appropriate for the intended purpose of the engagement.

- You fail to provide requested written representations, or we conclude that there is sufficient doubt about the competence, integrity, ethical values, or diligence of those providing the written representations, or we conclude that the written representations provided are otherwise not reliable.

- We determine that the description of the procedures performed or the corresponding findings are misleading in the circumstances of the engagement.

- We determine that restrictions on the performance of procedures are not appropriate.

An agreed-upon procedures engagement is not designed to detect instances of fraud or noncompliance with laws or regulations; however, should any such matters come to our attention, we will communicate them in accordance with professional standards and applicable law. In addition, if in connection with this engagement, matters come to our attention that contradict the subject matter, we will communicate such matters to you.

You are responsible for the subject matter to which our agreed-upon procedures are applied. In addition, you are responsible for providing us with (1) access to all information of which you or the appropriate party are aware that is relevant to the performance of the agreed-upon procedures on the subject matter, (2) additional information that we may request from the appropriate party for the purpose of performing the agreed-upon procedures, and (3) unrestricted access to persons within the entity from whom we determine it necessary to obtain evidence relating to performing those procedures.

At the conclusion of our engagement, we will require certain written representations in the form of a representation letter from management that, among other things, will confirm management's responsibility for the subject matter in accordance with the *Uniform Financial Reporting Manual,* the *Virginia Sheriff's Accounting Manual,* and mandates of the Environmental Protection Agency and the Virginia Department of Environmental Quality.

Virginia Retirement System Examination

We will examine management's assertion that the census data reported to the Virginia Retirement System ("VRS") by the County of Greene, Virginia during the year ended June 30, 2024, is complete and accurate. The objectives of our examination are to (1) obtain reasonable assurance about whether management's assertion that the census data reported to the VRS is free from material misstatement based on the requirements to be met by participants in the VRS as defined by the VRS and the Board of Trustees' plan provisions as mandated in the Code of Virginia Section 51.1-136; and (2) to express an opinion as to whether management's assertion that the census data reported to the VRS is fairly stated, in all material respects.

Other Services: (Continued)

Virginia Retirement System Examination: (Continued)

Our examination will be conducted in accordance with attestation standards established by the AICPA. Accordingly, it will include examining, on a test basis, management's records and other procedures to obtain evidence necessary to enable us to express our opinion. We will issue a written report upon completion of our examination. Our report will be addressed to County of Greene, Virginia and the Auditor of Public Accounts of the Commonwealth of Virginia. We cannot provide assurance that an unmodified opinion will be expressed. Circumstances may arise in which it is necessary for us to modify our opinion. If our opinion is other than unmodified, we will discuss the reasons with you in advance. If for any reason, we are unable to complete the examination or are unable to form or have not formed an opinion, we may decline to express an opinion or may withdraw from this engagement.

Because of the inherent limitations of an examination engagement, together with the inherent limitations of internal control, an unavoidable risk exists that some material misstatements may not be detected, even though the examination is properly planned and performed in accordance with the attestation standards.

We will plan and perform the examination to obtain reasonable assurance about whether management's assertion that the census data reported to the VRS is free from material misstatement, based on the requirements to be met by participants in the VRS as defined by the VRS and the Board of Trustees' plan provisions as mandated in the Code Section of Virginia Section 51.1-136. Our engagement will not include a detailed inspection of every transaction and cannot be relied on to disclose all material errors, known and suspected fraud, noncompliance with laws or regulations, or internal control deficiencies, that may exist. However, we will inform you of any known and suspected fraud, noncompliance with laws or regulations, internal control deficiencies identified during the engagement and uncorrected misstatements that come to our attention, unless clearly trivial.

We understand that you will provide us with the information required for our examination and that you are responsible for the accuracy and completeness of that information. We may advise you about appropriate criteria or assist in the preparation of the subject matter, but the responsibility for the subject matter remains with you.

Management is responsible for the presentation of the census data described above in accordance with the requirements described above; and for selecting the criteria and determining that such criteria are suitable, will be available to intended users, and are appropriate for the purpose of the engagement. Management is responsible for, and agree to provide us with, a written assertion about whether the presentation of the census data described above is presented in accordance with the requirements described above. Failure to provide such an assertion will result in our withdrawal from the engagement. You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the measurement, evaluation, or disclosure of the subject matter; (2) additional information that we may request for the purpose of the examination; and (3) unrestricted access to persons within the entity from whom we determine it necessary to obtain evidence.

At the conclusion of the engagement, you agree to provide us with certain written representations in the form of a representation letter.

Engagement Administration, Fees, and Other

We understand that your employees will prepare all cash, accounts receivable, or other confirmations we request and will locate any documents selected by us for testing.

As an attest client, Robinson, Farmer, Cox Associates cannot retain your documents on your behalf. This is in accordance with the ET 1.295.143 of the *AICPA Code of Professional Conduct*. County of Greene, Virginia is responsible for maintaining its own data and records.

Engagement Administration, Fees, and Other: (Continued)

ShareFile is used solely as a method of exchanging information and are not intended to store County of Greene, Virginia's information. At the end of the engagement, Robinson, Farmer, Cox Associates will provide County of Greene, Virginia with a copy (in an agreed-upon format) of deliverables and data related to the engagement.

Upon completion of the engagement, data and other content will either be removed from the ShareFile portal or become unavailable to Robinson, Farmer, Cox Associates within a reasonable time frame as determined by our internal record retention policy.

At the conclusion of the engagement, we will complete the appropriate sections of the Data Collection Form that summarizes our audit findings. It is management's responsibility to electronically submit the reporting package (including financial statements, schedule of expenditures of federal awards, summary schedule of prior audit findings, auditor's reports, and corrective action plan) along with the Data Collection Form to the Federal Audit Clearinghouse. We will coordinate with you the electronic submission and certification. The Data Collection Form and the reporting package must be submitted within the earlier of 30 calendar days after receipt of the auditor's reports or nine months after the end of the audit period.

We will provide copies of our reports to the County; however, management is responsible for distribution of the reports and the financial statements. Unless restricted by law or regulation, or containing privileged and confidential information, copies of our reports are to be made available for public inspection.

The audit documentation for this engagement is the property of Robinson, Farmer, Cox Associates and constitutes confidential information. However, subject to applicable laws and regulations, audit documentation and appropriate individuals will be made available upon request and in a timely manner to an oversight agency or its designee, a federal agency providing direct or indirect funding, or the U.S. Government Accountability Office for purposes of a quality review of the audit, to resolve audit findings, or to carry out oversight responsibilities. We will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of Robinson, Farmer, Cox Associates personnel. Furthermore, upon request, we may provide copies of selected audit documentation to the aforementioned parties. These parties may intend, or decide, to distribute the copies or information contained therein to others, including other governmental agencies.

The audit documentation for this engagement will be retained for a minimum of five years after the report release date or for any additional period requested by an Oversight Agency for Audit, or Pass-through Entity. If we are aware that a federal awarding agency, pass-through entity, or auditee is contesting an audit finding, we will contact the party(ies) contesting the audit finding for guidance prior to destroying the audit documentation.

We expect to begin our audit in June 2024 and to issue our reports upon approval and receipt of required signed representations. Matthew A. McLearen is the engagement partner and is responsible for supervising the engagement and signing the reports or authorizing another individual to sign them.

Our fee for these services will be $80,000. The fee is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the audit. If significant additional time is necessary, we will discuss it with you and arrive at a new fee estimate before we incur the additional costs.

Reporting

We will issue written reports upon completion of our Single Audit. Our reports will be addressed to the Board of Supervisors of County of Greene, Virginia. Circumstances may arise in which our report may differ from its expected form and content based on the results of our audit. Depending on the nature of these circumstances, it may be necessary for us to modify our opinions, add a separate section, or add an emphasis-of-matter or other-matter paragraph to our auditor's report, or if necessary, withdraw from this engagement. If our opinions are other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed opinions, we may decline to express opinions or issue reports, or we may withdraw from this engagement.

The *Government Auditing Standards* report on internal control over financial reporting and on compliance and other matters will state that (1) the purpose of the report is solely to describe the scope of 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, and (2) the report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. The Uniform Guidance report on internal control over compliance will state that the purpose of the report on internal control over compliance is solely to describe the scope of testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Both reports will state that the report is not suitable for any other purpose.

We appreciate the opportunity to be of service to County of Greene, Virginia and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign the enclosed copy and return it to us.

Very truly yours,

ROBINSON, FARMER, COX ASSOCIATES

Matthew A. McLearen

Matthew A. McLearen
Certified Public Accountant
Member

RESPONSE:

This letter correctly sets forth the understanding of County of Greene, Virginia.

Management Signature: ______ Title: County Administrator

Governance Signature: ______ Title: Chairman

Board of Supervisors
June 25, 2024
Attachment "G"

GREENE COUNTY DISASTER RELIEF RESOLUTION

WHEREAS, the rainfall for the early summer growing season has been extremely low across most of Greene County; and

WHEREAS, the Virginia Cooperative Extension, working with partners, assessed the damages and potential negative impacts due to a lack of rainfall in Greene County;

WHEREAS, the damage assessment estimates show this lack of rainfall has caused yield losses of 50% in hay loss and 75% in pasture loss; and yield losses will continue to escalate unless there is significant rainfall soon; and

WHEREAS, the combined effect of hay yield loss and pasture loss is resulting in a severe shortage of hay in the area; and

WHEREAS, producers are struggling to provide water to livestock due to lower levels in streams and springs; and

WHEREAS, US Geological Survey Groundwater data shows groundwater levels are at extremely low levels and there are reports of some wells under performing in the area it is incumbent upon the Greene County Board of Supervisors to act responsibly to help protect vital public interests including the economic viability of the County's agricultural economy and farmers that constitute the core of that economy.

NOW, THEREFORE, BE IT RESOLVED by the Greene County Board of Supervisors that the County Administrator is directed to make a formal request of the Executive Director of the Virginia FSA, that Greene County be declared an agriculture disaster area and that all appropriate State and Federal disaster relief and assistance be made available to the farmers in Greene County.

Marie C. Durrer
Marie C. Durrer, Chair
Greene County Board of Supervisors

Attest: Cathy Schafrik
Cathy Schafrik, County Administrator

Date: 6/25/24

Board of Supervisors
June 25, 2024
Attachment "H"

RESOLUTION OF INTENT TO AMEND ZONING ORDINANCE

WHEREAS, in accordance with Code of Virginia § 15.2285 and § 15.2-2286, the County of Greene Zoning Ordinance Article 18 includes regulations pertaining to initiation of amendments, supplements, change in the regulations, district boundaries or classifications of property contained in the zoning ordinance; and

WHEREAS, to promote economic development and efficient land use, the County of Greene, within its Comprehensive Plan Future Land Use Maps (adopted May 23, 2023), has stated a place type, with design recommendations for Technology/Flex Research and Development.

WHEREAS, on July 14, 2020 to promote new business and job growth opportunities the BOARD OF SUPERVISORS approved the County of Greene as a Defense Production Incentive Zone; and

WHEREAS, this resolution is to review and amend various sections of the text of the Zoning Ordinance, which are listed below, for purposes of correction, modification, and elaboration of general regulations. Amendments are proposed for clarification of intent, the addition of definitions, and correction of inconsistencies.

- Add a Technology/Flex Research and Development district within the zoning ordinance.

WHEREAS, the BOARD OF SUPERVISORS has determined that the inclusion of this place type as a zoning district will promote economic development and create employment opportunities for its citizens; and

NOW, THEREFORE, BE IT RESOLVED THAT for purposes of public necessity, convenience, general welfare, and good zoning practices, the BOARD OF SUPERVISORS hereby adopts a resolution of intent to amend the appropriate section of the Greene County Zoning Ordinance to achieve the purposes described herein; and

BE IT FURTHER RESOLVED THAT the Planning Commission shall hold a public work session, a joint public work session with the Board of Supervisors and a public hearing on the zoning text amendment proposed by this resolution of intent prior to making its recommendation to the Board of Supervisors.

BE IT FURTHER RESOLVED THAT the Board of Supervisors (1) finds that these amendments are in furtherance of the public necessity, convenience, general welfare, and good zoning practice, (2) directs staff to prepare draft amendments for consideration, and (3) directs that the proposed amendments on these matters be brought forward for notice, hearing, Planning Commission recommendation, and Board of Supervisors' action.

Adopted in Open Meeting this 25th day of June 2024

Motion: Steve Catalano
Second: Davis Lamb

Votes:

Goolsby: Yes

Durrer Yes

Lamb: Yes

McGuigan: Yes

Catalano Yes

Marie Durrer, Chair
Greene County Board of Supervisors

ATTEST:
Cathy Schafrik, Clerk
Greene County Board of Supervisors

Board of Supervisors
June 25, 2024
Attachment "I"

RESOLUTION OF INTENT TO AMEND ZONING ORDINANCE

WHEREAS, the Greene County Zoning Ordinance may from time to time be amended, supplemented, changed, modified or repealed by the governing body pursuant to Section 15.2-2285 of the Code of Virginia.

WHEREAS, this resolution is to review and amend various sections of the text of the Zoning Ordinance, which are listed below, for purposes of correction, modification, and elaboration of general regulations. Amendments are proposed for clarification of intent, the addition of definitions, and correction of inconsistencies.

- Data centers as a special use permit with performance standards.

WHEREAS, the BOARD OF SUPERVISORS has determined that a review and amendment of Article 4 to provide performance standards for rural employment centers that promote maintenance of the predominantly rural character and the quality of life; and

NOW, THEREFORE, BE IT RESOLVED THAT for purposes of public necessity, convenience, general welfare, and good zoning practices, the BOARD OF SUPERVISORS hereby adopts a resolution of intent to amend the appropriate section of the Greene County Zoning Ordinance to achieve the purposes described herein; and

BE IT FURTHER RESOLVED THAT the Planning Commission shall hold a public work session and a public hearing on the zoning text amendment proposed by this resolution of intent and make its recommendation to the Board of Supervisors at the earliest possible date.

BE IT FURTHER RESOLVED THAT the Board of Supervisors (1) finds that these amendments are in furtherance of the public necessity, convenience, general welfare, and good zoning practice, (2) directs staff to prepare draft amendments for consideration, and (3) directs that the proposed amendments on these matters be brought forward for notice, hearing Planning Commission recommendation, and Board of Supervisors action.

Adopted in Open Meeting this 25th day of June 2024

Motion: Steve Catalano
Second: Tim Goolsby

Votes:

Goolsby: Yes

Durrer Yes

Lamb: Yes

McGuigan: Yes

Catalano Yes

Marie Durrer, Chair
Greene County Board of Supervisors

ATTEST:
Cathy Schafrik, Clerk
Greene County Board of Supervisors

Board of Supervisors
June 25, 2024
Attachment "J"

RESOLUTION OF INTENT TO AMEND ZONING ORDINANCE

WHEREAS, the Greene County Zoning Ordinance may from time to time be amended, supplemented, changed, modified or repealed by the governing body pursuant to Section 15.2-2285 of the Code of Virginia.

WHEREAS, this resolution is to review and amend various sections of the text of the Zoning Ordinance, which are listed below, for purposes of correction, modification, and elaboration of general regulations. Amendments are proposed for clarification of intent, the addition of definitions, and correction of inconsistencies.

- Solar Energy Generation Facilities as a special use permit with performance standards (min/max area, setbacks, bonds, screening, generation max, and additional conditions as determined)

WHEREAS, the BOARD OF SUPERVISORS has determined that a review and amendment of Article 4 to provide performance standards for rural employment centers that promote maintenance of the predominantly rural character and the quality of life; and

NOW, THEREFORE, BE IT RESOLVED THAT for purposes of public necessity, convenience, general welfare, and good zoning practices, the BOARD OF SUPERVISORS hereby adopts a resolution of intent to amend the appropriate section of the Greene County Zoning Ordinance to achieve the purposes described herein; and

BE IT FURTHER RESOLVED THAT the Planning Commission shall hold a public work session, a joint public work session with the Board of Supervisors and a public hearing on the zoning text amendment proposed by this resolution of intent prior to making its recommendation to the Board of Supervisors.

BE IT FURTHER RESOLVED THAT the Board of Supervisors (1) finds that these amendments are in furtherance of the public necessity, convenience, general welfare, and good zoning practice, (2) directs staff to prepare draft amendments for consideration, and (3) directs that the proposed amendments on these matters be brought forward for notice, hearing Planning Commission recommendation, and Board of Supervisors action.

Adopted in Open Meeting this 25th day of June 2024

Motion: Steve Catalano
Second: Davis Lamb

Votes:

Goolsby: Yes

Durrer Yes

Lamb: Yes

McGuigan: Yes

Catalano Yes

Marie Durrer

Marie Durrer, Chair
Greene County Board of Supervisors

ATTEST: ______________________

Cathy Schafrik, Clerk
Greene County Board of Supervisors