

Craig Bryant, Mayor  
Jamie Manspile, Vice Mayor  
Marlon Rickman  
Chris Witt  
Chris Petty



**Buchanan Town Council**  
**Monday June 14, 2021**  
**Regular Meeting 7:00 p.m.**  
**Council Chambers**  
**19753 Main Street**  
**Buchanan, VA 24066**

## **AGENDA**

### **A. ROLL CALL AND ESTABLISHMENT OF QUORUM**

### **B. MOMENT OF SILENCE**

### **C. PLEDGE OF ALLEGIANCE TO THE U.S. FLAG**

### **D. CONSENT AGENDA**

1. Financial Report May 2021
2. Approval of Unpaid Bills
3. Approval of minutes from the May 10<sup>th</sup> Regular Meeting and the May 21<sup>st</sup> Work Session.

### **E. AWARDS, RECOGNITIONS, AND PRESENTATIONS**

### **F. CITIZEN COMMENTS AND PETITIONS REGARDING AGENDA ITEMS**

This time is reserved for comments and questions for issues listed on the agenda. Comment should be directed to Council.

### **G. NEW BUSINESS / ACTION ITEMS / PUBLIC HEARINGS**

1. Consideration for approval annual Audit Engagement Letter awarding Robinson, Farmer, Cox & Associates, CPAs yearly audit of Town's finances, Resolution R21-0614-01.
2. Consideration of an Ordinance Increasing the Minimum Garbage Collection Rates from \$15.00 to \$16.00 for residential service and from \$21.00 to \$22.00 for commercial service Ordinance O21-0614-01.
3. Consideration of Resolution Adopting and Appropriating the FY 2021/2011 Budget, Setting the tax rate and garbage collection fee, Resolution R21-0614-02.
4. Consideration of a request by the Botetourt Chamber of Commerce to offer a beer garden and band stage on Friday, August 6, 2021 in conjunction with the Botetourt County Fair at the Buchanan Town Park.
5. Closed Session to discuss a legal matter.

### **H. COMMITTEE REPORTS**

- a. Special Events / Community Development - Marty Rickman
- b. Planning Commission – Chris Witt
- c. Public Safety – Chris Petty
- d. Public Works – James Manspile

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**19753 Main Street**  
**Buchanan, VA 24066**

**I. CITIZEN COMMENTS AND PETITIONS REGARDING NON-AGENDA ITEMS**

This time is reserved for comments and questions for issues not listed on the Agenda.  
Comment should be directed to Council.

**J. ADDITIONAL COMMENTS**

**K. UPCOMING EVENTS**

- Town Office closed June 18, 2021
- Buchanan Carnival July 1 thru July 10 (Closed Sunday, July 4, 2021)
- Buchanan Fourth of July Parade Saturday, July 3, 2021 5:00
- Town Council Meeting July 12, 2021
- Special Events Committee Meeting July 14, 2021
- 

**L. ADJOURNMENT**

**Town of Buchanan, Virginia**  
**Balance Sheet**  
As of June 8, 2021

	Jun 8, 21
<b>ASSETS</b>	
<b>Current Assets</b>	
<b>Checking/Savings</b>	
10050 Town Events	5.97
10010 Buchanan General Fund	231,922.54
10030 Change Funds	100.00
10037-Change Funds-Even in Buch	50.00
10040 Town Beautification Fund	9,711.03
10230 Water Dist - Rur Dev Acct	6,070.59
10231 Water Dist - VDH Account	2,562.00
10400 BOB W&S Escrow Account	380,825.35
10500 Certificates of Deposit	683,323.86
<b>Total Checking/Savings</b>	1,314,571.34
<b>Accounts Receivable</b>	
11001 General AR Billed	3,695.78
Property Taxes Receivable	62,840.24
WSG Receivable	47,590.35
<b>Total Accounts Receivable</b>	114,126.37
<b>Other Current Assets</b>	
11200 Prepaid Items	20,239.00
11000 Acct Receivable General	13,448.07
11010 Due from State/Fed Gen	5,031.01
11099 NSF Checks Receivable	25.25
11100 Water, Sewer, Garbage AR	18,037.16
11109 Allowance - Wat/Sew/Garba	-15,157.74
Allowance-Property Taxes	-26,480.84
Undeposited Funds	1,401.46
<b>Total Other Current Assets</b>	16,543.37
<b>Total Current Assets</b>	1,445,241.08
<b>Fixed Assets</b>	
13000 Property, Plant, Equip	8,721,430.69
<b>Total Fixed Assets</b>	8,721,430.69
<b>TOTAL ASSETS</b>	<b>10,166,671.77</b>
<b>LIABILITIES &amp; EQUITY</b>	
<b>Liabilities</b>	
<b>Current Liabilities</b>	
<b>Other Current Liabilities</b>	
21162 Accrued Payroll - Sewer	105.50
21161 Accrued Payroll - Water	149.20
21160 Accrued Payroll - General	7,773.95
22000 Customer Deposits	23,681.31
23000 Payroll Liabilities	2,740.62
25200 Accrued Interest Payable	404.39
Deferred Taxes Receivable	39,974.53
<b>Total Other Current Liabilities</b>	74,829.50
<b>Total Current Liabilities</b>	74,829.50
<b>Long Term Liabilities</b>	
26200 Water Long Term Loans	4,254,215.64
<b>Total Long Term Liabilities</b>	4,254,215.64
<b>Total Liabilities</b>	4,329,045.14
<b>Equity</b>	

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06/08/21

Accrual Basis

**Town of Buchanan, Virginia**

**Balance Sheet**

**As of June 8, 2021**

	<b>Jun 8, 21</b>
30100 General Fund Balance	897,494.19
30200 Water Retained Earnings	4,930,289.26
30300 Sewer Retained Earnings	230,566.24
30400 Carnival Fund Balance	81,405.20
Retained Earnings	-290,142.21
Net Income	-11,986.05
<b>Total Equity</b>	<b>5,837,626.63</b>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>10,166,671.77</b>

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06/08/21

Accrual Basis

# Town of Buchanan, Virginia

## (GF) Profit & Loss Budget Performance

May 2021

	May 21	Budget	Jul '20 - May 21	YTD Budget	Annual Budget
Ordinary Income/Expense					
Income					
Returned Check Charges					
3100000 Local Revenue	0.00		140.00		
3110000 General Property Taxes					
3110100 Real Property Taxes					
3110101 Current Taxes	0.00		148,722.04	150,000.00	150,000.00
3110102 Delinquent Taxes	0.00	0.00	4,624.63	1,100.00	1,100.00
Total 3110100 Real Property Taxes	0.00	0.00	153,346.67	151,100.00	151,100.00
3110300 Personal Property Taxes					
3110301 Current Taxes	0.00		16,372.23	12,752.00	12,752.00
3110302 Delinquent Taxes	0.00	0.00	88.34	25.00	25.00
Total 3110300 Personal Property Taxes	0.00	0.00	16,460.57	12,777.00	12,777.00
3110600 Penalties & Interest					
3110601 Penalties & Interest	29.17	0.00	1,459.37	0.00	2,000.00
Total 3110600 Penalties & Interest	29.17	0.00	1,459.37	0.00	2,000.00
Total 3110000 General Property Taxes	29.17	0.00	171,266.61	163,877.00	165,877.00
3120000 Other Local Taxes					
3120100 Local Sales & Use Taxes	4,969.55	3,333.00	47,843.94	36,667.00	40,000.00
3120200 Consumer Utility Taxes	0.00	1,583.00	20,029.20	17,417.00	19,000.00
3120210 Consumption Tax	0.00	250.00	3,321.90	2,750.00	3,000.00
3120300 Business License Taxes	225.50	0.00	43,309.24	40,000.00	40,000.00
3120500 Vehicle Fees	0.00	0.00	0.00	0.00	16,200.00
3120600 Bank Franchise Fees	52,359.00	0.00	52,359.00	0.00	30,300.00
3121000 Occupancy Tax	222.54	166.66	3,264.65	1,833.34	2,000.00
3121100 Meals Taxes	1,476.28	2,712.00	17,214.36	29,838.00	32,550.00
Total 3120000 Other Local Taxes	59,252.87	8,044.66	187,342.29	128,505.34	183,050.00
3130000 Permits/Fees/Reg Lic					
3130307 Zoning Permits	0.00	20.83	100.00	229.17	250.00
3130308 Building Permits	0.00		350.00		
3130309 Sign Permits	0.00	8.33	0.00	91.67	100.00
3130310 Special Use Permit	0.00	8.33	0.00	91.67	100.00
Total 3130000 Permits/Fees/Reg Lic	0.00	37.49	450.00	412.51	450.00
3140000 Fines and Forfeitures					
3140102 Property Leins	0.00	0.00	1,662.07	0.00	2,500.00
3140103 Zoning Violations	0.00	41.66	1,800.00	458.34	500.00
Total 3140000 Fines and Forfeitures	0.00	41.66	3,462.07	458.34	3,000.00

# Town of Buchanan, Virginia

## (GF) Profit & Loss Budget Performance

May 2021

	May 21	Budget	Jul '20 - May 21	YTD Budget	Annual Budget
<b>3150000 Rev-Use of Money/Prop</b>					
3150100 Interest Income	117.01	400.00	3,181.46	4,400.00	4,800.00
3150200 Rental Income	210.00	66.66	1,105.00	733.34	800.00
<b>Total 3150000 Rev-Use of Money/Prop</b>	327.01	466.66	4,286.46	5,133.34	5,600.00
<b>3160000 Charges for Services</b>					
3165000 Charge Enterprise Svcs					
3165100 Water Revenues					
3165110 Water Services	0.00		200.00		
3165111 Water Sales	385.00		385.00		
3165190 Water Hook Up Fees	0.00		2,200.00		
<b>Total 3165100 Water Revenues</b>	385.00		2,785.00		
3165300 Garbage Fees					
3165310 Garbage Collection Fee	7,476.00	7,216.66	82,401.50	79,383.34	86,600.00
<b>Total 3165300 Garbage Fees</b>	7,476.00	7,216.66	82,401.50	79,383.34	86,600.00
<b>Total 3165000 Charge Enterprise Svcs</b>	7,861.00	7,216.66	85,186.50	79,383.34	86,600.00
<b>Total 3160000 Charges for Services</b>	7,861.00	7,216.66	85,186.50	79,383.34	86,600.00
<b>3180000 Miscellaneous Revenue</b>					
3189929 Christmas Mkt.	0.00		5,772.74	0.00	0.00
3189928 Block Party	0.00		0.00	0.00	0.00
3189925 Mountain Magic	70.00		322.26	0.00	0.00
3189920 Bot.Co.Fishing Carnival	0.00		0.00	0.00	0.00
3189919 LEU Police Bicycle Tour	0.00		0.00	0.00	0.00
3189918 Buchanan Garden Festival	0.00		0.00	0.00	0.00
3189917 CivilWar History Weeked	0.00		0.00	0.00	0.00
3189916 Easter Egg Hunt	0.00		200.00	0.00	0.00
3189915 Acoustic Endeavors	0.00		0.00	0.00	0.00
3189905 Overage/Shortage	0.00		0.00	0.00	0.00
3189904 Other	1,745.00		6,851.28	0.00	0.00
<b>Miscellaneous Revenue</b>					
3189903 Gifts and Donations	0.00		8,096.71	0.00	0.00
3189910 Arbor Day Donations	138.25		3,173.25	0.00	0.00
3189911 Event Fees	0.00		20.86	0.00	0.00
3189912 Carnival Proceeds	380.00	0.00	1,742.00	0.00	70,000.00
<b>Total Miscellaneous Revenue</b>	518.25	0.00	13,032.82	0.00	70,000.00
<b>Total 3180000 Miscellaneous Revenue</b>	2,333.25	0.00	26,179.10	0.00	70,000.00
<b>Total 3100000 Local Revenue</b>	69,803.30	15,807.13	478,173.03	377,769.87	514,577.00
<b>3200000 Rev from Commonwealth</b>					
<b>3220000 Non-Categorical Aid</b>					

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06/08/21

Accrual Basis

# Town of Buchanan, Virginia

## (GF) Profit & Loss Budget Performance

### May 2021

	May 21	Budget	Jul '20 - May 21	YTD Budget	Annual Budget
3240801 DHCD Grant	0.00		27,000.00	30,000.00	30,000.00
3220150 Communications Tax	175.98	220.83	1,996.38	2,429.17	2,650.00
3220107 Rolling Stock Taxes	0.00	279.16	3,283.04	3,070.84	3,350.00
3220108 HB599 Aid Local Police	0.00	2,638.75	25,406.00	29,026.25	31,665.00
3220109 PPTRA-Car Tax Relief	0.00	0.00	11,608.54	0.00	11,608.00
<b>Total 3220000 Non-Categorical Aid</b>	<b>175.98</b>	<b>3,138.74</b>	<b>69,293.96</b>	<b>64,526.26</b>	<b>79,273.00</b>
3240000 Categorical Aid					
3240101 Fire Programs Funds	0.00		0.00	10,000.00	10,000.00
<b>Total 3240000 Categorical Aid</b>	<b>0.00</b>		<b>0.00</b>	<b>10,000.00</b>	<b>10,000.00</b>
<b>Total 3200000 Rev from Commonwealth</b>	<b>175.98</b>	<b>3,138.74</b>	<b>69,293.96</b>	<b>74,526.26</b>	<b>89,273.00</b>
3300000 Rev from Federal Gov't					
3330000 Categorical Aid					
3330220 Covid-19	-6,626.87		9,685.60		
3330210 Fed Forest Land Mgmt	0.00		1,404.00		
<b>Total 3330000 Categorical Aid</b>	<b>-6,626.87</b>		<b>11,089.60</b>		
<b>Total 3300000 Rev from Federal Gov't - Other</b>	<b>5,251.00</b>		<b>5,251.00</b>		
<b>Total 3300000 Rev from Federal Gov't</b>	<b>-1,375.87</b>		<b>16,340.60</b>		
3410500 Interfund Transfers					
3410201 Trfr Town 50% Carnival	0.00		0.00	0.00	0.00
3410501 Transfers fr General Fd	0.00	0.00	0.00	0.00	40,000.00
<b>Total 3410500 Interfund Transfers</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>40,000.00</b>
<b>Total Income</b>	<b>68,603.41</b>	<b>18,945.87</b>	<b>563,947.59</b>	<b>452,296.13</b>	<b>643,850.00</b>
<b>Gross Profit</b>	<b>68,603.41</b>	<b>18,945.87</b>	<b>563,947.59</b>	<b>452,296.13</b>	<b>643,850.00</b>
<b>Expense</b>					
01 General Government Admin					
001 Legislative					
11110 Town Council					
1100 Salaries	420.00	420.83	4,620.00	4,629.17	5,050.00
3600 Advertising	0.00	208.33	2,298.00	2,291.67	2,500.00
5540 Convention & Education	0.00	83.33	143.09	916.67	1,000.00
5600 Mileage Reimbursement	0.00	20.83	63.83	229.17	250.00
5800 Miscellaneous Expense	0.00	8.33	798.69	91.67	100.00
5810 Dues and Memberships	97.99	166.66	2,812.95	1,833.34	2,000.00
<b>Total 11110 Town Council</b>	<b>517.99</b>	<b>908.31</b>	<b>10,736.56</b>	<b>9,991.69</b>	<b>10,900.00</b>
<b>Total 001 Legislative</b>	<b>517.99</b>	<b>908.31</b>	<b>10,736.56</b>	<b>9,991.69</b>	<b>10,900.00</b>

# Town of Buchanan, Virginia

## (GF) Profit & Loss Budget Performance

### May 2021

	May 21	Budget	Jul '20 - May 21	YTD Budget	Annual Budget
Total 01 General Government Admin	517.99	908.31	10,736.56	9,991.69	10,900.00
02 General & Financial Admin					
12210 Legal Services					
3100 Professional Services	2,233.76	1,666.66	19,304.48	18,333.34	20,000.00
Total 12210 Legal Services	2,233.76	1,666.66	19,304.48	18,333.34	20,000.00
12240 Independent Auditor					
3100 Professional Services	0.00	0.00	13,000.00	14,000.00	14,000.00
Total 12240 Independent Auditor	0.00	0.00	13,000.00	14,000.00	14,000.00
12410 Clerk-Treasurer					
1100 Salaries	5,990.40	6,625.00	75,232.61	72,875.00	79,500.00
1110 Overtime	151.47	83.33	5,350.14	916.67	1,000.00
1120 Bonus	0.00		1,625.00		
2100 FICA/Medicare Tax	1,357.18	1,708.33	19,241.69	18,791.67	20,500.00
2110 Virginia Unemployment Ins	199.60	62.50	1,734.99	687.50	750.00
2212 Retirement	218.92	55.00	2,441.22	605.00	660.00
2213 VRS VLDP	109.11	105.83	1,537.85	1,164.17	1,270.00
2300 Health Insurance	1,753.97	750.00	9,427.13	8,250.00	9,000.00
3120 Accounting Services	0.00	916.66	5,925.10	10,083.34	11,000.00
3130 Bank Service Charges	0.00	33.33	174.65	366.67	400.00
3500 Printing and Binding	0.00		1,106.84	1,250.00	1,250.00
3600 Advertising	0.00	66.66	0.00	733.34	800.00
5210 Postal Services	461.00	375.00	3,190.10	4,125.00	4,500.00
5230 Telecommunications	203.37	258.33	3,195.51	2,841.67	3,100.00
5401 Copy Machine Rental	251.12	270.83	2,685.92	2,979.17	3,250.00
5600 Mileage Reimbursement	0.00	16.66	197.73	183.34	200.00
5800 Miscellaneous Expense	0.00	0.00	30.00	0.00	50.00
5810 Dues and Memberships	0.00	25.00	106.96	275.00	300.00
6001 Office Supplies	104.22	375.00	4,216.19	4,125.00	4,500.00
Total 12410 Clerk-Treasurer	10,800.36	11,727.46	137,419.63	130,252.54	142,030.00
12510 Town Manager					
1100 Salaries	4,769.24	4,632.50	68,254.52	50,957.50	55,590.00
1120 Bonus	0.00		3,000.00		
2212 Retirement	171.04	25.00	1,550.92	275.00	300.00
2213 VRS VLDP	0.00	8.33	0.00	91.67	100.00
2300 Health Insurance	960.06	550.00	7,047.23	6,050.00	6,600.00
5600 Mileage Reimbursement	0.00	70.83	177.97	779.17	850.00
5800 Miscellaneous Expense	0.00	41.66	0.00	458.34	500.00
5810 Dues and Memberships	0.00	62.50	100.00	687.50	750.00
Total 12510 Town Manager	5,900.34	5,390.82	80,130.64	59,299.18	64,690.00
Total 02 General & Financial Admin	18,934.46	18,784.94	249,854.75	221,885.06	240,720.00



# Town of Buchanan, Virginia

## (GF) Profit & Loss Budget Performance

May 2021

	May 21	Budget	Jul '20 - May 21	YTD Budget	Annual Budget
<b>03 Public Safety</b>					
001 Law Enforcement					
31100 Police Department	2,917.00	2,916.66	32,083.00	32,083.34	35,000.00
<b>Total 001 Law Enforcement</b>	<b>2,917.00</b>	<b>2,916.66</b>	<b>32,083.00</b>	<b>32,083.34</b>	<b>35,000.00</b>
<b>002 Fire &amp; Rescue Services</b>					
32200 Volunteer Fire Department					
5602 Fire Dept building maint.	20.00	416.66	7,954.38	4,583.34	5,000.00
5601 Grant (Firefighter)	0.00	0.00	0.00	10,000.00	10,000.00
5600 Purchase for Fire Dept	0.00		0.00	0.00	0.00
<b>Total 32200 Volunteer Fire Department</b>	<b>20.00</b>	<b>416.66</b>	<b>7,954.38</b>	<b>14,583.34</b>	<b>15,000.00</b>
<b>Total 002 Fire &amp; Rescue Services</b>	<b>20.00</b>	<b>416.66</b>	<b>7,954.38</b>	<b>14,583.34</b>	<b>15,000.00</b>
<b>Total 03 Public Safety</b>	<b>2,937.00</b>	<b>3,333.32</b>	<b>40,037.38</b>	<b>46,666.68</b>	<b>50,000.00</b>
<b>04 Public Works</b>					
43200 Maint of Gen Properties					
1100 Salaries & Wages	2,850.00	3,750.00	47,561.88	41,250.00	45,000.00
1110 Overtime	0.00	125.00	1,042.86	1,375.00	1,500.00
1120 Bonus	0.00		3,000.00		
2212 Retirement	101.91	30.00	1,491.49	330.00	360.00
2213 VRS VLDP	0.00	65.00	0.00	715.00	780.00
2300 Health Insurance	2,606.68	1,833.33	27,642.59	20,166.67	22,000.00
3310 Repair & Maint Services	140.00	416.66	3,206.31	4,583.34	5,000.00
3320 Street Repair-Snow Removal	0.00	416.66	21.53	3,300.00	3,600.00
3322 Janitorial Services	497.47	300.00	4,504.67	3,300.00	5,000.00
5100 Electricity - Streetlights	1,121.44	1,000.00	11,288.29	11,000.00	12,000.00
5110 Electricity - Town Hall	130.57	216.66	2,301.80	2,383.34	2,600.00
5120 Heating Fuel	0.00	0.00	2,033.51	3,000.00	3,000.00
5230 Telecommunications	384.33	291.66	2,930.80	3,208.34	3,500.00
5308 General Liability Insur	0.00	20,000.00	0.00	20,000.00	20,000.00
5800 Miscellaneous Expense	0.00		339.80		
5811 Uniforms & Safety Clothing	175.00	383.33	1,872.37	4,216.67	4,600.00
5812 Safety Footwear	0.00	0.00	395.69	500.00	500.00
6007 Repair & Maint Supplies	86.33	416.66	2,787.79	4,583.34	5,000.00
6008 Vehicle & Equip Fuels	0.00	208.33	3,334.44	2,291.67	2,500.00
8002 Capital Outlay	0.00	0.00	0.00	0.00	0.00
<b>Total 43200 Maint of Gen Properties</b>	<b>8,093.73</b>	<b>29,453.29</b>	<b>115,755.82</b>	<b>127,486.71</b>	<b>136,940.00</b>
<b>44000 Trash Department</b>					
33301 Brush Grinding	0.00		11,586.10	8,500.00	8,500.00
33201 Trash Pickup	6,565.57	6,916.66	72,264.10	76,083.34	83,000.00
<b>Total 44000 Trash Department</b>	<b>6,565.57</b>	<b>6,916.66</b>	<b>83,850.20</b>	<b>84,583.34</b>	<b>91,500.00</b>
<b>44200 Sewer Operations</b>					

# Town of Buchanan, Virginia

## (GF) Profit & Loss Budget Performance

### May 2021

	May 21	Budget	Jul '20 - May 21	YTD Budget	Annual Budget
1110 Overtime	0.00		0.00		
Total 44200 Sewer Operations	0.00		0.00		
Total 04 Public Works	14,659.30	36,369.95	199,606.02	212,070.05	228,440.00
07 Parks, Events & Cultural					
71100 Parks & Recreation					
5810 Arbor Day Celebration	59.96		2,106.58	0.00	0.00
5811 Epiphany Bon Fire	0.00		0.00	0.00	0.00
5812 Soup Night Cash Mob	0.00		0.00	0.00	0.00
5813 Acoustic Endeavors Concert	0.00		0.00	0.00	0.00
5814 Easter Egg Hunt	0.00		300.00	0.00	0.00
5815 Civil War History Weekend	0.00		0.00	0.00	0.00
5816 Buchanan Garden Festival	0.00		36.12	0.00	0.00
5817 LEU Police Bicycle Tour	0.00		0.00	0.00	0.00
5818 Bo Co Fishing Carnival	0.00		0.00	0.00	0.00
5823 Mountain Magic	0.00		111.76	0.00	0.00
5825 Christmas Eve Luminaries	0.00		556.93	0.00	0.00
5826 Block Party	0.00		0.00	0.00	0.00
5827 Misc. Event Supplies	0.00		0.00	0.00	0.00
3600 Advertising	0.00		3,918.75	0.00	0.00
5840 Town Events	0.00		7,799.58	0.00	0.00
6013 Recreational Supplies	0.00		465.50	0.00	0.00
8101 Machinery & Equipment Cost	0.00		2,966.66	0.00	0.00
71100 Parks & Recreation - Other	0.00		275.00		
Total 71100 Parks & Recreation	59.96		18,536.88	0.00	0.00
71200 Carnival					
5999 Remittance to Botetourt Co	0.00		10,000.00		
3310 Repairs & Maint Contract	0.00		541.13	0.00	0.00
5110 Utilities	89.00		1,378.49	0.00	0.00
5801 Carnival Operations	0.00	0.00	6,789.13	0.00	19,960.00
Total 71200 Carnival	89.00	0.00	18,708.75	0.00	19,960.00
Total 07 Parks, Events & Cultural	148.96	0.00	37,245.63	0.00	19,960.00
08 Development					
81200 Community Development					
1100 Salaries & Wages	3,559.84	3,875.00	43,386.16	42,625.00	46,500.00
1120 Bonus	0.00		1,125.00		
2212 Retirement	127.64		1,404.04	0.00	0.00
2213 VRS VLDP	0.00	41.66	0.00	458.34	500.00
2300 Health Insurance	1,258.66	1,104.16	13,345.18	12,145.84	13,250.00
3600 Advertising	505.50	131.66	5,845.50	1,448.34	1,580.00
5602 Donation After Prom Party	0.00		0.00	0.00	0.00
5603 Donation to Theater	0.00		0.00	0.00	0.00

# Town of Buchanan, Virginia

## (GF) Profit & Loss Budget Performance

May 2021

	May 21	Budget	Jul '20 - May 21	YTD Budget	Annual Budget
5604 Town Flowers/Baskets	0.00	2,000.00	0.00	2,000.00	2,000.00
Total 81200 Community Development	5,451.64	7,152.48	65,105.88	58,677.52	63,830.00
Total 08 Development	5,451.64	7,152.48	65,105.88	58,677.52	63,830.00
09 Nondepartmental					
004 Capital Projects					
94100 General Improvements	0.00		0.00	0.00	0.00
94105 General Capital Outlay	0.00		1,300.00	0.00	0.00
94105 Playground	0.00		22,436.53	30,000.00	30,000.00
94107 Community Develop Grant	0.00		6,359.25		
94108 Covid-19	0.00		0.00	0.00	0.00
94199 Contingencies- Technology	0.00				
Total 94100 General Improvements	0.00		30,095.78	30,000.00	30,000.00
Total 004 Capital Projects	0.00		30,095.78	30,000.00	30,000.00
009 Interfund Transfers					
98300 Transfers to General Fund	0.00		0.00	0.00	0.00
Total 009 Interfund Transfers	0.00		0.00	0.00	0.00
Total 09 Nondepartmental	0.00		30,095.78	30,000.00	30,000.00
Total Expense	42,649.35	66,549.00	632,682.00	579,291.00	643,850.00
Net Ordinary Income	25,954.06	-47,603.13	-68,734.41	-126,994.87	0.00
Net Income	25,954.06	-47,603.13	-68,734.41	-126,994.87	0.00

# Town of Buchanan, Virginia

## (Utility) Profit & Loss Budget Performance

May 2021

Ordinary Income/Expense	May 21	Budget	Jul '20 - May 21	YTD Budget	Annual Budget
Income					
3100000 Local Revenue					
3150000 Rev-Use of Money/Prop					
3150100 Interest Income	0.00		380.10		
Total 3150000 Rev-Use of Money/Prop	0.00		380.10		
3160000 Charges for Services					
3165000 Charge Enterprise Svcs					
3165100 Water Revenues					
3165110 Water Services	28,305.14	28,050.16	309,139.46	308,551.84	336,602.00
3165111 Water Sales	0.00	50.00	1,444.00	550.00	600.00
3165120 Water Penalties	1,086.00	1,833.33	11,941.90	20,166.67	22,000.00
3165130 Reconnect Fees	180.00	333.33	1,740.00	3,666.67	4,000.00
3165190 Water Hook Up Fees	0.00	16.66	2,200.00	183.34	200.00
Total 3165100 Water Revenues	29,571.14	30,283.48	326,465.36	333,118.52	363,402.00
3165200 Sewer Revenues					
3165210 Sewer Services	16,414.39	16,391.66	178,057.85	180,308.34	196,700.00
3165290 Sewer Hook Up Fees	0.00		2,500.00		
Total 3165200 Sewer Revenues	16,414.39	16,391.66	180,557.85	180,308.34	196,700.00
Total 3165000 Charge Enterprise Svcs	45,985.53	46,675.14	507,023.21	513,426.86	560,102.00
Total 3160000 Charges for Services	45,985.53	46,675.14	507,023.21	513,426.86	560,102.00
Total 3100000 Local Revenue	45,985.53	46,675.14	507,403.31	513,426.86	560,102.00
3200000 Rev from Commonwealth					
3240000 Categorical Aid					
3240201 VA Dept of Health Grant	0.00	0.00	0.00	0.00	40,000.00
Total 3240000 Categorical Aid	0.00	0.00	0.00	0.00	40,000.00
Total 3200000 Rev from Commonwealth	0.00	0.00	0.00	0.00	40,000.00
3410500 Interfund Transfers					
3410503 Transfer fr Sewer Fund	0.00		0.00	0.00	0.00
Total 3410500 Interfund Transfers	0.00		0.00	0.00	0.00
Total Income	45,985.53	46,675.14	507,403.31	513,426.86	600,102.00
Gross Profit	45,985.53	46,675.14	507,403.31	513,426.86	600,102.00
Expense					
02 General & Financial Admin					
12410 Clerk-Treasurer					

# Town of Buchanan, Virginia

## (Utility) Profit & Loss Budget Performance

May 2021

	May 21	Budget	Jul '20 - May 21	YTD Budget	Annual Budget
2100 FICA/Medicare Tax	212.44		1,709.16		
2110 Virginia Unemployment Ins	0.00		142.99		
Total 12410 Clerk-Treasurer	212.44		1,852.15		
Total 02 General & Financial Admin	212.44		1,852.15		
04 Public Works					
43200 Maint of Gen Properties					
2212 Retirement	98.93		717.75		
5230 Telecommunications	15.75		236.39		
Total 43200 Maint of Gen Properties	114.68		954.14		
44100 Water Operations					
1100 Salaries & Wages	886.00	1,333.33	10,990.80	14,666.67	16,000.00
1110 Overtime	27.00	83.33	174.83	916.67	1,000.00
2100 FICA/Medicare	0.00	8.33	0.00	91.67	100.00
2110 Virginia Unemployment Tax	0.00	1.66	0.00	18.34	20.00
2210 IRA Contribution	0.00	8.33	0.00	91.67	100.00
3100 Prof Svcs & Miss Utility	0.00	20.83	268.76	229.17	250.00
3110 Operating Contract	5,663.86	5,583.33	50,528.79	61,416.67	67,000.00
3300 Repairs & Maint Contract	0.00	833.33	1,971.94	9,166.67	10,000.00
3700 Permits	0.00	383.33	4,602.65	4,216.67	4,600.00
5110 Utilities	369.50	750.00	7,175.87	8,250.00	9,000.00
6007 Repair & Maint Supplies	0.00	1,250.00	4,861.34	13,750.00	15,000.00
6014 Operating Supplies	1,259.46	416.66	16,879.15	4,583.34	5,000.00
8101 Machinery & Equipment Cost	0.00	166.66	2,966.66	1,833.34	2,000.00
Total 44100 Water Operations	8,205.82	10,839.12	100,420.79	119,230.88	130,070.00
44110 Water Filtration Plant					
3310 Repairs & Maint Contract	389.00	666.66	5,946.00	7,333.34	8,000.00
5110 Utilities	497.91	666.66	6,885.38	7,333.34	8,000.00
5230 Telecommunications	0.00	83.33	707.52	916.67	1,000.00
6014 Operating Supplies	0.00	200.00	1,030.34	2,200.00	2,400.00
8101 Machinery & Equipment Cost	0.00	2,958.33	35,125.24	32,541.67	35,500.00
Total 44110 Water Filtration Plant	886.91	4,574.98	49,694.48	50,325.02	54,900.00
44200 Sewer Operations					
5230 Telecommunications	0.00	183.33	1,983.05	2,016.67	2,200.00
1100 Salaries & Wages	1,864.00	916.66	11,084.90	10,083.34	11,000.00
1110 Overtime	0.00	83.33	90.75	916.67	1,000.00
2100 FICA/Medicare	0.00	5.00	0.00	55.00	60.00
2110 Virginia Unemployment Tax	0.00	1.00	0.00	11.00	12.00
2210 IRA Contribution	0.00	5.00	0.00	55.00	60.00
3100 Prof Svcs & Miss Utility	0.00	8.33	268.82	91.67	100.00
3110 Operating Contract	4,493.04	4,416.66	40,083.56	48,583.34	53,000.00

# Town of Buchanan, Virginia

## (Utility) Profit & Loss Budget Performance

May 2021

	May 21	Budget	Jul '20 - May 21	YTD Budget	Annual Budget
3310 Repairs & Maint Contract	20.00	1,250.00	9,029.94	13,750.00	15,000.00
3320 Sludge Disposal	0.00	666.66	3,579.84	7,333.34	8,000.00
3700 Permits	0.00	125.00	200.00	1,375.00	1,500.00
5110 Utilities	470.78	1,708.33	18,061.97	18,791.67	20,500.00
5410 Lease/Rent of Equipment	20.00	83.33	884.90	916.67	1,000.00
6007 Repair & Maint Supplies	422.85	625.00	2,862.27	6,875.00	7,500.00
6014 Operating Supplies	0.00	500.00	551.03	5,500.00	6,000.00
8101 Machinery & Equipment Cost	0.00	541.66	9,264.67	5,958.34	6,500.00
<b>Total 44200 Sewer Operations</b>	<b>7,290.67</b>	<b>11,119.29</b>	<b>97,945.70</b>	<b>122,312.71</b>	<b>133,432.00</b>
<b>Total 04 Public Works</b>	<b>16,498.08</b>	<b>26,533.39</b>	<b>249,015.11</b>	<b>291,868.61</b>	<b>318,402.00</b>
<b>09 Nondepartmental</b>					
004 Capital Projects					
94200 Water Projects	0.00	1,666.66	0.00	18,333.34	20,000.00
94201 Water Line Replacement					
<b>Total 94200 Water Projects</b>	<b>0.00</b>	<b>1,666.66</b>	<b>0.00</b>	<b>18,333.34</b>	<b>20,000.00</b>
<b>94300 Sewer Projects</b>					
94305 SER Cap Grant	0.00	0.00	0.00	0.00	40,000.00
94302 WWTP Improvements	0.00	1,026.91	31,600.00	11,296.09	12,323.00
94303 Pumps for Lift Station	0.00		9,750.00	0.00	0.00
94399 Contingencies	0.00	1,808.33	0.00	19,891.67	21,700.00
<b>Total 94300 Sewer Projects</b>	<b>0.00</b>	<b>2,835.24</b>	<b>41,350.00</b>	<b>31,187.76</b>	<b>74,023.00</b>
<b>Total 004 Capital Projects</b>	<b>0.00</b>	<b>4,501.90</b>	<b>41,350.00</b>	<b>49,521.10</b>	<b>94,023.00</b>
<b>005 Debt Service</b>					
95500 Water Debt Service	12,197.00	15,639.75	160,637.71	172,037.25	187,677.00
95510 Principal Payments					
<b>Total 95500 Water Debt Service</b>	<b>12,197.00</b>	<b>15,639.75</b>	<b>160,637.71</b>	<b>172,037.25</b>	<b>187,677.00</b>
<b>Total 005 Debt Service</b>	<b>12,197.00</b>	<b>15,639.75</b>	<b>160,637.71</b>	<b>172,037.25</b>	<b>187,677.00</b>
<b>009 Interfund Transfers</b>					
98100 Transfers to Water Fund	0.00		0.00	0.00	0.00
98200 Transfers to Sewer Fund	0.00		0.00	0.00	0.00
<b>Total 009 Interfund Transfers</b>	<b>0.00</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Total 09 Nondepartmental</b>	<b>12,197.00</b>	<b>20,141.65</b>	<b>201,987.71</b>	<b>221,558.35</b>	<b>281,700.00</b>
<b>Total Expense</b>	<b>28,907.52</b>	<b>46,675.04</b>	<b>452,854.97</b>	<b>513,426.96</b>	<b>600,102.00</b>
<b>Net Ordinary Income</b>	<b>17,078.01</b>	<b>0.10</b>	<b>54,548.34</b>	<b>-0.10</b>	<b>0.00</b>

**Town of Buchanan, Virginia**  
**(Utility) Profit & Loss Budget Performance**

May 2021

	May 21	Budget	Jul '20 - May 21	YTD Budget	Annual Budget
Net Income	17,078.01	0.10	54,548.34	-0.10	0.00

**Town of Buchanan, Virginia**  
**Vendor Payments Made**  
**May 5 through June 8, 2021**

Type	Date	Num	Memo	Account	Split	Amount
Bank of Botetourt Bill Pmt -Check	06/01/2021	22210		10010 Buchanan General Fund	20000 Accounts Payable	-1,194.55
Bug Man Exterminating Bill Pmt -Check	05/20/2021	22198	4 seasons of pest service	10010 Buchanan General Fund	20000 Accounts Payable	-120.00
C&S Disposal Inc. Bill Pmt -Check	05/10/2021	22178		10010 Buchanan General Fund	20000 Accounts Payable	-910.43
Cintas Corporation- #524 Bill Pmt -Check	05/28/2021	22209	Garbage p/u (472X13.00=6136 & 21X19.00=399)	10010 Buchanan General Fund	20000 Accounts Payable	-6,535.00
Bill Pmt -Check	05/10/2021	22179		10010 Buchanan General Fund	20000 Accounts Payable	-70.00
Bill Pmt -Check	06/01/2021	22211		10010 Buchanan General Fund	20000 Accounts Payable	-105.00
CMC Supply Bill Pmt -Check	06/01/2021	22212	Supplies for sewer	10010 Buchanan General Fund	20000 Accounts Payable	-323.99
Corporate Warehouse Supply Bill Pmt -Check	05/10/2021	22180	Toner	10010 Buchanan General Fund	20000 Accounts Payable	-489.85
Doli/ Boiler Safety Bill Pmt -Check	05/10/2021	22181	Boiler inspection @ Town Hall, Fire House & WFP	10010 Buchanan General Fund	20000 Accounts Payable	-60.00
Bill Pmt -Check	06/01/2021	22213	Boiler inspection @ STP	10010 Buchanan General Fund	20000 Accounts Payable	-20.00
Dominion Energy Virginia Bill Pmt -Check	05/10/2021	22182		10010 Buchanan General Fund	20000 Accounts Payable	-1,924.03
Bill Pmt -Check	06/01/2021	22214		10010 Buchanan General Fund	20000 Accounts Payable	-549.30
Donald Eakin Bill Pmt -Check	05/20/2021	22200	GV21000106-01 (Petrus Environmental Services, Inc.)	10010 Buchanan General Fund	20000 Accounts Payable	-2,539.23
DR Controls LLC Bill Pmt -Check	06/01/2021	22215	Service call @ WFP	10010 Buchanan General Fund	20000 Accounts Payable	-369.00
Faye Worley Bill Pmt -Check	05/28/2021	22208	Janitorial services for town hall & fire house	10010 Buchanan General Fund	20000 Accounts Payable	-417.27
Gentry Locke Attorneys Bill Pmt -Check	06/01/2021	22216	Attorney service for April 2021	10010 Buchanan General Fund	20000 Accounts Payable	-2,233.76
Happy Food Mart Bill Pmt -Check	05/10/2021	22183		10010 Buchanan General Fund	20000 Accounts Payable	-378.20
J L Computers Inc. Bill Pmt -Check	06/01/2021	22217	Web site hosting & icloud backup services & Labor	10010 Buchanan General Fund	20000 Accounts Payable	-505.50
Jamison Electric Company, Inc. Bill Pmt -Check	05/10/2021	22184	Replacement of transfer switch @ Buchanan Fire House	10010 Buchanan General Fund	20000 Accounts Payable	-5,251.00
LAMAR COMPANIES Bill Pmt -Check	05/10/2021	22185	Billboard	10010 Buchanan General Fund	20000 Accounts Payable	-300.00
Pace Analytical Services, LLC Bill Pmt -Check	05/10/2021	22186		10010 Buchanan General Fund	20000 Accounts Payable	-375.24
Bill Pmt -Check	06/01/2021	22218		10010 Buchanan General Fund	20000 Accounts Payable	-978.03
Pall Corporation Bill Pmt -Check	05/13/2021	22196	Module installation Support for WFP	10010 Buchanan General Fund	20000 Accounts Payable	-11,320.00
Bill Pmt -Check	05/26/2021	22206	Module installation for WFP	10010 Buchanan General Fund	20000 Accounts Payable	-16,888.24
Petrus (Sewer) Bill Pmt -Check	05/20/2021	22203	Operation & maint. of STP for April 2021	10010 Buchanan General Fund	20000 Accounts Payable	-1,953.81
Bill Pmt -Check	05/20/2021	22201	VOID: Operation & maint. of STP for April 2021	10010 Buchanan General Fund	20000 Accounts Payable	0.00
Petrus (Water) Bill Pmt -Check	05/20/2021	22204	Operation of water system of April 2021	10010 Buchanan General Fund	20000 Accounts Payable	-5,663.86
Bill Pmt -Check	05/20/2021	22202	VOID: Operation of water system of April 2021	10010 Buchanan General Fund	20000 Accounts Payable	0.00
Pyrotecnico Fireworks, Inc. Bill Pmt -Check	05/21/2021	22205	Fireworks for carnival	10010 Buchanan General Fund	20000 Accounts Payable	-6,200.00
Rural Development Check	05/28/2021	EPAY	WSL-91-03	10010 Buchanan General Fund	95510 Principal Payments	-12,197.00
Shenite Bill Pmt -Check	05/10/2021	22187		10010 Buchanan General Fund	20000 Accounts Payable	-305.58
Significant Digits, Inc. Bill Pmt -Check	05/10/2021	22188	SDI Software annual license fee	10010 Buchanan General Fund	20000 Accounts Payable	-350.00



**Town of Buchanan, Virginia**  
**Vendor Payments Made**  
May 5 through June 8, 2021

Type	Date	Num	Memo	Account	Split	Amount
Sydor Hydro Inc. Bill Pmt -Check	05/10/2021	22189	Pump for Water St. lift station	10010 Buchanan General Fund	20000 Accounts Payable	-9,750.00
Taxing Authority Consulting Services, PC. Bill Pmt -Check	05/10/2021	22190	Reimbursements for services on delinquent RE Taxes	10010 Buchanan General Fund	20000 Accounts Payable	-1,232.00
Town of Buchanan Check	05/14/2021	22197	Apply deposit (Christopher & Edith Hankins 2-210-1)	10010 Buchanan General Fund	22000 Customer Deposits	-100.00
Bill Pmt -Check	06/02/2021	22222	Apply deposit 4-457-3 (Heather Riddle)	10010 Buchanan General Fund	20000 Accounts Payable	-200.00
Treasurer, Botetourt County Bill Pmt -Check	05/10/2021	22191	Law Enforcement Services	10010 Buchanan General Fund	20000 Accounts Payable	-2,917.00
Verizon Bill Pmt -Check	05/10/2021	22192		10010 Buchanan General Fund	20000 Accounts Payable	-230.65
Bill Pmt -Check	06/01/2021	22219	Acct 650-491-609-0001-40 (Water tank)	10010 Buchanan General Fund	20000 Accounts Payable	-103.66
Virginia Business Systems Bill Pmt -Check	06/01/2021	22220	Copier	10010 Buchanan General Fund	20000 Accounts Payable	-251.12
Virginia Media, Inc Bill Pmt -Check	05/10/2021	22193		10010 Buchanan General Fund	20000 Accounts Payable	-405.00
Virginia Office Supply Bill Pmt -Check	06/01/2021	22221	Office supplies	10010 Buchanan General Fund	20000 Accounts Payable	-7.66
VUPS Bill Pmt -Check	05/10/2021	22194	Miss Utility	10010 Buchanan General Fund	20000 Accounts Payable	-15.75



Minutes of Council Meeting  
Buchanan, VA

May 10, 2021

Present: Mayor Craig Bryant  
Vice-Mayor James Manspile  
Councilmember Marlon Rickman  
Councilmember Chris Witt

Attending: Board of Supervisors member Amy White, 3 citizens, Town Attorney and 4 Town employees.

Mayor Craig Bryant called the May 2021 Council meeting to order at 7:00 p.m. This meeting was held in the Council Room. Town Manager Susan McCulloch took roll call Councilmember Petty was absent. With four councilmembers present, a quorum was established. A moment of silence was held and all that were present stated the Pledge of Allegiance.

The first item of business was to consider approval of the April 2021 Financial Report, unpaid bills, and approval of the Council minutes from the regular Council meeting held on April 12, 2021, and the April 15<sup>th</sup> and April 28<sup>th</sup>, 2021 work sessions. A motion for approval for all items under consent agenda was made by Vice Mayor Manspile, with a second from Councilmember Rickman. With no further discussion, the motion carried with a vote of 4 - 0.

Next on the agenda was Awards, Recognitions, and presentations. With no Awards, Recognitions, or presentations to be made, the meeting moved forward.

Next on the agenda was to hear citizen comments and petitions regarding agenda items. No one had signed up to speak.

Next on the agenda was New Business/Action Items/Public Hearings. First item of business was consideration of a Resolution to Approve Bonuses in 2020 and 2021, Resolution # R21-0510-01. This resolution is to make sure to properly document bonuses approved by council during the 2020 – 2021 time frame. Vice Mayor Manspile made a motion to approve the Resolution with Councilmember Rickman seconding the motion. Mayor Craig Bryant asked for further discussion. With no further discussion, the Resolution was approved with a vote of 4 – 0. Second item of business was consideration of a Resolution for the 20<sup>th</sup> Anniversary of 9/11 at the Park, a Weekend Memorial Event, Resolution # R21-0510-02. Mayor Craig Bryant read the resolution in its entirety. Mayor Bryant stated that the Town of Buchanan is helping to sponsor this event, and the Town of Buchanan is a part of this

event. Vice Mayor Manspile put forth a motion to approve this event with Councilmember Rickman seconding the motion. Mayor Bryant asked for further discussion. With no further discussion, the Resolution was approved by a vote of 4 – 0. The next item of business was the Dominion Light Poles update. Town Manager Susan McCulloch stated that staff requested estimates from electrical contractors in the area to redesign the circuitry to allow holiday lighting on the 13 poles that were being replaced by Dominion Energy to complete the broadband program. As the requests for estimates were sent out, Dominion Energy informed the Town that the existing poles could be used, therefore, the existing circuitry does not have to be replaced. This will save the Town time and money. This information tied into the next item on the agenda, which was Consideration of a Resolution to Amend the Dominion Energy Franchise Agreement to Allow Broadband Installation on Poles Resolution #R21-0510-03. This ordinance is to allow Dominion Energy to use the existing poles for fiber optic cables for the provision of broadband transmission and internet connectivity. Mayor Bryant asked if the Ordinance has been looked over by legal council. Town Manager McCulloch and Town Attorney Puvak stated that it had been reviewed. Vice Mayor Manspile made a motion to approve the Resolution with a second from councilmember Witt. Mayor Bryant asked for any further discussion. With no further discussion, the Resolution was approved by a vote of 4 – 0. The next action on the agenda was to hold a Public Hearing Regarding the Fiscal Year 2021 – 2022 Budget. Vice Mayor Manspile made the motion to go into Public Hearing with a second from Councilmember Witt. Mayor Bryant asked for further discussion. With no further discussion, the motion was carried with a vote of 4 – 0. There was no one signed up to speak about the budget. Mayor Bryant asked for further discussion from council. There was no further discussion. Vice Mayor Manspile made a motion to close the public hearing with a second from Councilmember Witt. Mayor Bryant asked for any further discussion. With no further discussion, the vote to close the Public Hearing on the FY 2021-2022 budget was approved by a vote of 4-0. Mayor Craig Bryant then made a motion to go back into regular council meeting with a second from Vice Mayor Manspile. Mayor Bryant asked for further discussion. With no further discussion, the motion to return to the regular council meeting was approved by a vote of 4 – 0. Mayor Bryant requested to amend the agenda by moving the Closed Session to the end of the meeting. Mayor Bryant explained that the Council would go into closed session, then verify the closed session when the session ended, then end the council meeting. Vice Mayor Manspile made a motion to amend the Agenda to move the Closed Session to the end of the Council Meeting with a second from Councilmember Rickman. Mayor Bryant asked for further discussion. Without further discussion, the motion to amend the agenda was approved by a vote of 4 – 0.

Next on the Agenda was Committee Reports. The Special Events/Community Development committee member Marty Rickman reported that the Carnival is moving forward. Community Developer Harry Gleason and Town Manager Susan McCulloch would be meeting with Coles Amusements about the rides on May 11, 2021. Community Developer Harry Gleason had talked to the various bands about availability and has the bands signed up. Community Developer Gleason stated that the food order is being put together and he and Town Manager McCulloch would be reviewing the order this week. He also stated that the COVID Mitigation plan was prepared and ready to submit. Community Developer Gleason stated there would be an onsite meeting with the Health Department to go over the mitigation plan. Councilmember Rickman thanked the Town for allowing the use of some equipment for the Fishing Rodeo to benefit Evan Groves. Mayor Bryant asked about any other events. Councilmember Rickman stated that citizens are asking about the Civil War weekend. He stated that he told citizens that event would be held in the fall. Councilman Rickman also stated that citizens are asking about doing a

Cruise In. Councilmember Chris Whitt reported the Planning Commission is still rewriting Codes and Ordinances. Trying to update codes, some of which are 20 to 30 years old, to more modern standards. The Planning Commission still has an opening with no new prospects. Town Manager Susan McCulloch stated that the Town had advertised the opening on the Planning Commission. There was discussion of reasons there is such an issue filling the seat on the Planning Commission. Councilmember Rickman suggested Councilmember Witt talk to Edith Austin. She has expressed an interest. Councilmember Witt stated he had talked to Councilmember Rickman's wife about the position, but had concerns about having three councilmembers with family members on committee. Next, for Public Safety Committee, Town Manager Susan McCulloch stated that she and Councilmember Chris Petty would be meeting with Sherriff Ward next week to discuss the changes in the Sherriff's Contract. Councilmember Petty, Councilmember Rickman, and Town Manager McCulloch would be meeting with VDOT about the proposed crosswalk on Friday, and the painting of curbs. Councilmember Rickman stated he would ask about putting a crosswalk across Main Street and Lowe Street. Vice Mayor Manspile reminded Councilmember Rickman that the Council had decided not to put a crosswalk on Main Street. Mayor Craig Bryant and Councilmember Witt stated that the crosswalk that Council approve was on Lowe Street between Copper Top and Solomon's Mission. Any other crosswalks should be discussed in a work session. Vice Mayor Manspile stated that if a staging area is needed for the crosswalk, the Town has the materials to create one. Vice Mayor Manspile stated that there was a miscommunication between the Town and Dominion about dusk to dawn lights not working properly. Dominion did not receive the emails stating which dusk to dawn lights are not working. Town Manager Susan McCulloch will try to find the email. The other issue is people standing in the CSX railroad tracks trying to take pictures of the Swinging Bridge. Vice Mayor Manspile is trying to contact CSX to discuss the issue and discuss options to fix the problem. For Public Works Committee, Vice Mayor Manspile stated that grass mowing is in full swing. There are sewer line delays on 4th Street and Fairview Street. The Town's preparedness plan for emergency power outages has been tested. Vice Mayor Manspile and Public Works supervisor Billy Eagle put the generator online for the pumps, then turned it off when the power came back on. The new pump for Water Street pump station has been installed and is working flawlessly. There has been a computer upgrade and programming at the filter building.

Next on the agenda was Citizen Comments and Petitions Regarding Non-Agenda Items. Mrs. Pat Jasper of 95 Pattonsburg Lane wanted to speak about the cemetery upkeep. The cemetery is in desperate need of help with the upkeep. Mrs. Jasper wants to know if the Town can look into getting grants to take care of the cemetery. Community Developer Harry Gleason said that City Cemetery in Lynchburg is a possible contact. Councilmember Rickman suggested reaching out to Ray Sloane for suggestions as well. Mayor Craig Bryant suggested adding this issue to the work session. Vice Mayor Manspile stated that since the cemetery is not public owned, the Town may not be able to do anything. Mayor Craig Bryant suggested checking the Town Ordinance about taking care of private property.

Next on the agenda was Additional Comments. Board of Supervisors member Amy White requested to speak. She stated that she works with Kate Lawrence closely and they are planning to have the Botetourt County Fair the first weekend in August at the Town Park. Next year they hope to have the event run by an independent organization to run the fair. This year it will be run as it has in the past. Amy White suggested sharing any COVID mitigation signs or other things to lower costs for both the Carnival and the Fair. Mayor Bryant stated that we need to get our COVID vaccine numbers up. He asked that we encourage others to get their vaccine so that we reach the herd immunity goal.

Next on the agenda was Upcoming Meetings and Events. Mayor Bryant stated all the events were listed on the Agenda.

Mayor Bryant requested a motion to go into closed session. Vice Mayor Manspile made a motion to go into closed session with a second from Councilmember Witt. Mayor Bryant read the Virginia Code for closed meeting purposes. Mayor Bryant asked for further discussion. With no further discussion, the motion was passed by a vote of 4 - 0.

The closed session began at 7:37 pm and ended at 8:08 pm. Councilmember Witt made a motion to return to open session with a second from Mayor Bryant. With no further discussion, the motion was carried with a vote of 4 – 0. Mayor Bryant requested a motion that certified all things discussed in the closed session were lawfully exempted from the Virginia Freedom of Information Act, and only those things were discussed. Vice Mayor Manspile made the motion with a second from Councilmember Witt. With no further discussion, the motion was approved 4 - 0.

Last on the agenda was Adjournment. Motion to Adjourn was made by Vice Mayor Manspile with a second made by Councilmember Witt. With no further discussion, the motion was approved 4 - 0.

Adjournment was at 8:10 pm.

Respectfully submitted,

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Claudine Stump, Clerk

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Craig Bryant, Mayor



Minutes of Council Meeting  
Work Session  
Buchanan, VA

May 21, 2021

Present: Mayor Craig Bryant  
Vice-Mayor James Manspile  
Councilman Chris Petty  
Councilman Marlon Rickman  
Councilman Chris Witt

Mayor Craig Bryant opened the May 21, 2021 Council work session at 6:00 p.m. Town Manager McCulloch took roll and established a quorum.

First on the agenda was the discussion of the Petrus Schedule and Contract. Town Manager Susan McCulloch stated that Petrus has not fixed the clarifier number 2, the Town thinks Petrus fixed clarifier number 1. The Town has contacted Petrus several times to request status updates. Petrus has not responded to any requests. Town Attorney Puvak has written a notice of default to Petrus. Town Manager McCulloch asked if Council would like to review the letter. Council stated that the letter did not need review, go ahead and ask Town Attorney Puvak send it to Petrus. Vice Mayor Manspile stated that the company has lost its maintenance crew. Vice Mayor Manspile stated the work is being done slowly. He requested that Petrus be allowed to finish the job then part from Petrus because the company is in breach of contract. Councilman Witt asked who would replace Petrus if it was removed from the job. Vice Mayor Manspile stated that he could have a different operator the next day as a hardship until the Town Manager could interview for the job. Councilman Witt asked what the best course of action would be, whether to hire more Town employees, or outsource to another company. Vice Mayor Manspile stated that hiring two new employees would be cheaper than what Petrus is being paid. Councilmember Witt stated that a decision should not be made until the consultant had made the report about what the town will do about the water/sewage system. Vice Mayor Manspile stated that the Town is currently purchasing all the chemicals and testing supplies, and testing the water. Mayor Bryant stated that the Town needs to follow the process that the Town has started with Petrus until it is resolved before looking at other options. Councilman Witt stated that there needs to be a backup plan, or another company to call if Petrus does not fulfill its contract with the Town to ensure the citizens continue to have uninterrupted water/sewage use.

Next on the Agenda was Discussion of Fundraisers and Special Events. Town Manager Susan McCulloch stated that Community Developer Harry Gleason held a Special Events Committee meeting on May 12, 2021. Community Developer Gleason made a packet for Council members to review of what was discussed at the Special Events Committee meeting. Due to Governor Northam repealing the mask mandate, the Carnival will not have to submit a COVID mitigation plan to the Health Department as originally planned. The Town can post signs stating that masks are optional, but not required. As for the Carnival, the bands are lined up, Town Manager McCulloch and Community Developer Harry Gleason are working on the Pepsi contract, and the food is being ordered. There is a Carnival Committee meeting on Thursday May 27, 2021 at 5:30. Mayor Bryant requested that the special events committee have some structure moving forward. Starting July 1, the Mayor would like to see a report from the special events committee to keep the Council aware of special events and what the events require. Mayor Bryant would like to see more transparency between the committee and Council. Town Manager Susan McCulloch stated there was a suggestion that Town employees or Council Members run the booths at the Carnival. Not to necessarily be in the booth, but to be the go-to person if there was an issue. Mayor Bryant asked for clarification of what was being asked. He stated that Community Developer Harry Gleason would be in charge of food, Councilmember Petty would be in charge of games, Town Manager Susan McCulloch would be in charge of entertainment, and Tina Kingery would be in charge of office. Councilmember Witt requested that the Town should be tracking man hours, how much time and money is being put into the Carnival. Councilmember Witt stated that since the Carnival was not held last year, the Town should be able to analyze cost/benefit of having the Carnival this year so that the Council and citizens can see the numbers.

Next on the Agenda was follow up discussion of the Sheriff Contract. Councilmember Petty and Town Manager Susan McCulloch met with Sheriff Ward and Deputy Mandeville to discuss Town Attorney Puvak's revised contract. The Sheriff stated that the Town is not paying enough to justify a 40 hour week coverage. Town Manager Susan McCulloch stated that the Sheriff stated contract sections A through I are reasonable. Sheriff Ward has issues with the mandated reporting, he would ask his staff if GIS fencing is possible to exclude areas outside of Town limits for reporting purposes. Sheriff Ward stated that setting up GIS fencing would take a lot of staff time and money. Sheriff Ward stated that the Town could email him about any complaints the Town has, and that he will start coming to every other Town Council meeting to provide a report. Mayor Bryant requested a special work session specifically for the Sheriff contract within a week and a half.

Next on the Agenda was discussion of the VDOT site visit and update on Main Street Curb Repainting. Town Manager Susan McCulloch and Vice Mayor Manspile met with Engineer Ashley Smith of VDOT on May 14, 2021. VDOT determined the only location VDOT will accept based on line-of-sight, topography, and area that is not privately owned. The location is on Lowe Street next to the alley that separates Solomon's mission from Coppertop Restaurant. The location is on the opposite side of the alley that Town Council had discussed putting the sidewalk. Vice Mayor Manspile stated that after talking to Ashley Smith there is a lot more work involved than he anticipated. There has to be a concrete slab and bump pad on each side of the street to be ADA compliant. Ashley Smith is going to send Town Manager McCulloch contact info for concrete contracting and the state codes for the concrete. Council Members were also suggesting other companies to get bids from for the concrete. Council decided to table the Crosswalk until the bids for the contract work are available.

Next on the Agenda was Discussion of the Cemetery. Town Manager Susan McCulloch stated that the caretakers at Fairview Cemetery had approached former Town Manager Jason Tyree years ago about funding. Then Town Manager Jason Tyree requested that Fairview bring their financials, audits, etc. to him so that he could take the issue to Council. Fairview never brought the information to the Town Manager. Town Manager Susan McCulloch stated that she feels the Town should continue to follow that path and request their financials. Councilmember Witt stated that you have a not-for profit taking care of the property, and a for profit company selling the plots. The Council can only enforce Town codes and collect fines if Fairview does not comply with Town Codes. Councilmember Witt spoke to Mrs. Jasper, the citizen who brought this issue to Council as a citizen. He suggested to her that she contact other families with plots in Fairview, and if they are in agreement, seek legal counsel or take their concerns to the not-for-profit and ask why the not-for-profit is not getting grants or taking care of the property. Mayor Bryant stated that Town needs to follow up as it would with any citizen complaint. Town Manager Susan McCulloch stated that the property is zoned low residential. The grass would be measured, notices of violations would be sent, and at last resort Town would mow the property and bill the owner. Councilmember Witt stated that the matter is a civil matter and Council does not have any legal standing in the matter.

Councilmember Rickman stated that the Town public works is having equipment issues. One of the mowers needs the deck welded back on and the red truck is having issues. Vice Mayor Manspile stated that when the Federal Grant comes in, there should be a work session to decide how to disperse the funds.

Last on the agenda was Adjournment. Mayor Bryant made a motion to adjourn with Councilmember Witt seconding the motion. With no further discussion, the vote was carried 5-0.

Adjournment was at 7:00pm.

Respectfully submitted,

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Claudine Stump, Clerk

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Craig Bryant, Mayor





At a regular meeting of the Town Council of the Town of Buchanan held at the Buchanan Town Hall on the 14<sup>th</sup> day of June 2021 beginning at 7:00 p.m.:

**MEMBERS:**

Craig Bryant, Mayor  
James Manspile, Vice-Mayor  
Marty Rickman  
Chris Witt  
Chris Petty

**VOTE:**

On motion of Councilmember \_\_\_\_\_, which carried by a vote of # - #, the following was adopted:

**A Resolution**

**Authorizing Financial Auditor Services Provided by Robinson, Farmer, Cox, & Associates, Certified Public Accountants, for Fiscal Year 2020-2021 Audit**

**Whereas**, the Town of Buchanan has utilized the professional services of a financial audit firm of Certified Public Accountants, Robinson, Farmer, Cox, Associates, for several years, which has proven effective in their annual audit work; and

**Now Be It Therefore Ordained**, the Town wishes to maintain the working relationship with Robinson, Farmer, Cox, Associates through the upcoming fiscal year audit; and

**Now, Therefore, Be It Resolved**, the Town does hereby accept the annual engagement agreement for auditing services with Robinson, Farmer, Cox, Associates for the fiscal year 2020-2021 in the amount estimated at \$13,350.00 as described in the engagement letter, and does also hereby authorize the Mayor and Town Manager to execute the contract with approval as to form by the Town Attorney.

**AYES:**

**NAYS:**

**ABSENT:**

APPROVED:

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Craig Bryant, Mayor

ATTEST:

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Claudine Stump, Town Clerk



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

April 15, 2021

Town of Buchanan, Virginia  
Attn: Ms. Susan McCulloch, Town Manager and  
Members of Town Council  
19753 Main Street  
Buchanan, Virginia 24066

Dear Ms. McCulloch and Members of Town Council:

We are pleased to confirm our understanding of the services we are to provide Town of Buchanan, Virginia for the year ended June 30, 2021. We will audit the financial statements of the governmental activities, the business-type activities, and each major fund, including the related notes to the financial statements, which collectively comprise the basic financial statements of Town of Buchanan, Virginia as of and for the year ended June 30, 2021. Accounting standards generally accepted in the United States of America provide for certain required supplementary information (RSI), such as management's discussion and analysis (MD&A), to supplement Town of Buchanan, 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 Town of Buchanan, Virginia's RSI in accordance with auditing standards generally accepted in the United States of America. 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 evidence to express an opinion or provide any assurance. The following RSI is required by generally accepted accounting principles and will be subjected to certain limited procedures, but will not be audited:

- 1) Management's Discussion and Analysis, if presented
- 2) Schedules related to pension and OPEB

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 in relation to opinion on it in relation to the financial statements as a whole.

We have also been engaged to report on supplementary information other than RSI that accompanies Town of Buchanan, Virginia'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 auditing standards generally accepted in the United States of America, and we will provide an opinion on it in relation to the financial statements as a whole:

- 1) Supplementary financial statements
- 2) Supporting schedules

**BLACKSBURG OFFICE:**  
108 South Park Drive  
Blacksburg, Virginia 24060  
(540) 552-7322

**CONTACT:**  
Scott Wickham, CPA, CFE  
Member  
swickham@rfca.com

The following other information accompanying the financial statements will not be subjected to the auditing procedures applied in our audit of the financial statements, and our auditor's report will not provide an opinion or any assurance on that other information.

1) Introductory Section

2) Statistical Information

### **Audit Objectives**

The objective of our audit is the expression of opinions as to whether your financial statements are fairly presented, in all material respects, in conformity with U.S. generally accepted accounting principles and to 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. Our audit will be conducted in accordance with auditing standards generally accepted in the United States of America and the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, and will include tests of the accounting records of Town of Buchanan, Virginia and other procedures we consider necessary to enable us to express such opinions. We will issue a written report upon completion of our audit of Town of Buchanan, Virginia's financial statements. Our report will be addressed to management and the members of Town Council of Town of Buchanan, Virginia. We cannot provide assurance that unmodified opinions will be expressed. Circumstances may arise in which it is necessary for us to modify our opinions or add emphasis-of-matter or other-matter paragraphs. 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 may withdraw from this engagement.

We will also provide a report (that does not include an opinion) on internal control related to the financial statements and compliance with the provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a material effect on the financial statements as required by *Government Auditing Standards*. The report on internal control and on compliance and other matters will include a paragraph that states (1) that 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 on compliance, and (2) that 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 paragraph will also state that the report is not suitable for any other purpose. If during our audit we become aware that Town of Buchanan, Virginia is subject to an audit requirement that is not encompassed in the terms of this engagement, we will communicate to management and those charged with governance that an audit in accordance with U.S. generally accepted auditing standards and the standards for financial audits contained in *Government Auditing Standards* may not satisfy the relevant legal, regulatory, or contractual requirements.

### **Audit Procedures—General**

An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; therefore, our audit will involve judgment about the number of transactions to be examined and the areas to be tested. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements. 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 auditor 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, an unavoidable risk exists that some material misstatements may exist and not be detected by us, even though the audit is properly planned and performed in accordance with U.S. generally accepted auditing standards 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. However, we will inform the appropriate level of management of any material errors, fraudulent financial reporting, or misappropriation of assets that comes 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, and of any

material abuse that comes to our attention. Our responsibility as auditors is limited to the period covered by our audit and does not extend to later periods for which we are not engaged as auditors.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, and may include tests of the physical existence of inventories, and direct confirmation of receivables and certain other assets and liabilities by correspondence with selected individuals, funding sources, creditors, and financial institutions. We will request written representations from your attorneys as part of the engagement, and they may bill you for responding to this inquiry. At the conclusion of our audit, we will require certain written representations from you about your responsibilities for the financial statements; compliance with laws, regulations, contracts, and grant agreements; and other responsibilities required by generally accepted auditing standards.

#### **Audit Procedures—Internal Control**

Our audit will include obtaining an understanding of the government and its environment, including internal control, sufficient to assess the risks of material misstatement of the financial statements and to design the nature, timing, and extent of further audit procedures. 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*.

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 and *Government Auditing Standards*.

#### **Audit Procedures—Compliance**

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of Town of Buchanan, Virginia's compliance with the provisions of applicable laws, regulations, contracts, agreements, and grants. However, the objective of our audit 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*.

#### **Other Services**

We will also assist in preparing the financial statements and related notes of Town of Buchanan, Virginia in conformity with U.S. generally accepted accounting principles 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 statement services previously defined. 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.

#### **Management Responsibilities**

Management is responsible for 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 evaluating and monitoring ongoing activities, to help ensure that appropriate goals and objectives are met; following laws and regulations; and 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 and all accompanying information in conformity with U.S. generally accepted accounting principles, and for compliance with applicable laws and regulations and the provisions of contracts and grant agreements.

Management is also responsible for making all financial records and related information available to us and for the accuracy and completeness of that information. 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, including identification of all related parties and all related-party relationships and transactions (2) additional information that we may request for the purpose of the audit, and (3) unrestricted access to persons within the government from whom we determine it necessary to obtain audit evidence.

Your responsibilities include adjusting the financial statements to correct material misstatements and for confirming to us in the written 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.

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 and for taking timely and appropriate steps to remedy fraud and noncompliance with provisions of laws, regulations, or contracts or grant agreements that we report.

You are responsible for the preparation of the supplementary information, which we have been engaged to report on, in conformity with U.S. generally accepted accounting principles. 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 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 other 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.

With regard to the electronic dissemination of audited financial statements, including financial statements published electronically on your website, you understand that electronic sites are a means to distribute information and, therefore, we are not required to read the information contained in these sites or to consider the consistency of other information in the electronic site with the original document.

You agree to assume all management responsibilities relating to the financial statements 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 and related notes and that you have reviewed and approved the financial statements 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.

#### **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.

We will provide copies of our reports to the Town; 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 the Auditor of Public Accounts of the Commonwealth of Virginia 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 the Auditor of Public Accounts of the Commonwealth of Virginia. If we are aware that a federal awarding agency 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 on approximately April 19, 2021 and to issue our reports no later than December 15, 2021. Scott Wickham, CPA, CFE 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 \$13,350. This 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.

We appreciate the opportunity to be of service to Town of Buchanan, 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**



Scott Wickham  
Certified Public Accountant  
Member

**RESPONSE:**

This letter correctly sets forth the understanding of Town of Buchanan, Virginia.

Management signature: \_\_\_\_\_

Title: \_\_\_\_\_

Governance signature: \_\_\_\_\_

Title: \_\_\_\_\_



At a regular meeting of the Town Council of the Town of Buchanan held at the Buchanan Town Hall on the 14<sup>th</sup> day of June 2021 beginning at 7:00 p.m.:

**MEMBERS:**

Craig Bryant, Mayor  
James Manspile, Vice-Mayor  
Marty Rickman  
Chris Witt  
Chris Petty

**VOTE:**

On motion of Councilmember \_\_\_\_\_, which carried by a vote of # - #, the following was adopted:

**An Ordinance  
Increasing the Minimum Garbage Rate**

**Whereas**, the Town has adopted a garbage rate structure effective July 1, 2021

**Whereas**, revenues need to accommodate garbage disposal expenses,

**Now, Be It Therefore Ordained**, the Town does hereby increase Garbage Collection Fee from \$15.00 to \$16.00 for residents, and from \$21.00 to \$22.00 for businesses. This increase will be effective July 1, 2021.

**AYES:**

**NAYS:**

**ABSENT:**

**APPROVED:**

**ATTEST:**

\_\_\_\_\_  
Craig Bryant, Mayor

\_\_\_\_\_  
Claudine Stump, Town Clerk





At a regular meeting of the Town Council of the Town of Buchanan held at the Buchanan Town Hall on the 14<sup>th</sup> day of June 2021 beginning at 7:00 p.m.:

**MEMBERS:**

Craig Bryant, Mayor  
James Manspile, Vice-Mayor  
Marty Rickman  
Chris Witt  
Chris Petty

**VOTE:**

On motion of Councilmember \_\_\_\_\_, which carried by a vote of # - #, the following was adopted:

**A Resolution**

**Approving and Appropriating the Town of Buchanan Annual Budget and Setting the Tax Rates and Garbage Collection Fee For Fiscal Year 2021/ 2022**

**Whereas**, pursuant to Virginia Code Section 15.2-2506, the Town of Buchanan has prepared an annual budget for the fiscal year beginning July 1, 2021 and ending June 30, 2022; and

**Now Be It Therefore Resolved**, that the Town Council of Buchanan does hereby approve the annual budget for fiscal year 2021/2022; and

**Be It Further Resolved**, the Town Council does hereby set the Real Property Tax rate at \$0.32/\$100 of assessed valuation, the Personal Property Tax at \$0.32/\$100 of assessed valuation, and the Garbage Collection fees at \$16.00/ month for residential service and \$22.00/month for commercial service; and

**Be It Further Resolved**, that the Town Council does hereby appropriate all funds of the approved budget for Fiscal Year 2020/2021, as follows:

**General Fund**

Projected Revenue: \$653,576      Projected Expenditures: \$653,576

**Utilities Fund (Water & Sewer)**

Projected Revenue: \$562,500      Projected Expenditures: \$562,500

AYES:

NAYS:

ABSENT:

APPROVED:

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Craig Bryant, Mayor

ATTEST:

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Claudine Stump, Town Clerk



**Town of Buchanan Picnic Shelter**  
**Rental Usage Policy**  
**Updated March 24, 2021**

Organization Boletourt Chamber of Commerce Contact Name Khari Ryder  
Address 1324 Roanoke Rd. Suite 4 City Daleville State VA Zip 24083  
Address P.O. Box 1413 Phone 540-566-8812  
Email info@boletourtchamber.com Attendance N/A Admission Fee? N/A  
Picnic Pavilion Requested Khari@boletourtchamber.com Date Aug 1, 2021 Cost \$0  
*THE BOLETOURT CHAMBER REQUESTING SPACE USE and ABC USE approval for Aug 6th 5:30-8:30 in conjunction with Boletourt Fair. providing music & BEER for 3-4 hours.*

- General Information**
- Once all fees (if applicable) are paid, the reserving party will be issued a Reservation Permit outlining details pertinent to their reservation. This permit will also serve as permission as the exclusive user of the shelter for the date and time specified.
  - A reservation schedule will also be placed in the pavilion or gazebo area at the Park.
  - It is the responsibility of the renting party to take down and dispose of any decorations and is responsible for placing all trash and debris in provided containers.
  - Any damages resulting from conduct by the reserving party will be billed directly to and due from the permit holder.
  - Private vehicles may not be driven or parked on grass within the park, sidewalks, service driveways, or emergency zones. Only designated parking lots may be used for loading and/or unloading.
  - Selling, opening, possessing alcoholic beverages in any open container, or consuming any alcoholic beverage on Town property is prohibited other than in connection with an event or activity for which an ABC permit has been issued. Approval by Town Council is required.
  - No glass containers.
  - Reservations cancelled by reserving party within 48 hours of event will be issued a full refund.
  - Reservations cancelled by reserving party with less than 48 hours' notice of event will result in fees being forfeited.
  - The Town will approve or deny all facility reservation requests and reserves the right to cancel a reservation.
  - The Town will remove all trash and debris from receptacles and dispose of properly and make sure pavilion and restrooms are cleaned and ready for use for the next day in the event of back to back rentals.
  - Liability insurance will be required for organizations.
  - See COVID Safety Addendum

*I have read and understand all of these rules and regulations for use of the Town Park facilities. The group I represent will comply with all the attached rules and regulations.*

Responsible Party's Signature Khari K. Ryder Date 5/20/2021