



Meeting Date: September 19, 2023

Department: Administration

Topic: **Ordinance 2023-8, Meals Tax & Davenport Discussion**

Board Action: The Board is conducting a public hearing to consider an amendment to the meals tax ordinance to fund the high school renovation and improvement project.

Attachment:

1. Ord 2023-8 Meals Tax
2. Amherst County, VA Discussion Materials 9.12.2023

Summary: As part of the Board of Supervisors' deliberations regarding the request from the school division for additional funding to fully finance the Amherst County High School renovation project, along with several other capital improvement projects looming in the near future, the Board of Supervisors determined that it would be best to increase the meals tax from 4% to 6% as a means of providing a revenue stream for such projects. Staff advertised a 2% increase, up to 6%.

As an additional scenario, R.T. Taylor from Davenport will be available to provide the Board with other funding options using a combination of meals tax and general fund reserves to pay the debt service for the school renovation and improvement project.

Recommended Motion: I move that the Board adopt Ordinance 2023-8 as presented,

or

I move that the Board adopt an additional 1-percent increase to the meals tax to five percent and use general fund reserves to contribute to the debt service for the school renovation and improvement project.

Comprehensive Plan Impact: Not considered in the Comp Plan.