

BOOK 32**VIRGINIA:**

At an adjourned meeting of the Board of Supervisors of Amherst County held at the Administration Building thereof on Thursday, the 24th day of April, 2008 at 10:00 a.m. at which the following members were present and absent:

BOARD OF SUPERVISORS:

PRESENT: Mr. V. Wood
Mr. D. Kidd
Mr. C. Adams
Mr. R. Vandall

ABSENT: Mr. L. Parrish

Mr. Wood called the meeting to order.

Mr. Vandall moved approval of the following agenda:

**AMHERST COUNTY BOARD OF SUPERVISORS
AGENDA**

**THURSDAY, APRIL 24, 2008
153 WASHINGTON STREET
10:00 a.m.**

CONTINUED MEETING

- I. Call to Order**
- II. FY2008 Budget workshop**
- III. Adjourn**

AYE: Mr. V. Wood, Mr. C. Adams, Mr. D. Kidd and Mr. R. Vandall

NAY: None

ABSENT: Mr. L. Parrish

IN RE: BUDGET WORKSHOP

The Board proceeded with a workshop for the proposed 2008-09 budget.

The County Administrator presented a summary of the current status of budget development and relevant financial data, including tax rate examples and additional proposed expenditure reduction that would leave proposed school funding in place and fund recent state reductions at a real estate tax rate of \$.52 per \$100 of assessed value.

There was a Board discussion of the information presented.

IN RE: ADOPTION OF THE 2008-09 BUDGET

Mr. V. Wood moved to approve the 2008-09 County budget with expenditures in the amount of \$88,117,396.00 with \$ 51,796,137.00 of that as the School budget of which \$ 46,541,537 is the regular operating budget, \$2,000,000 is school construction, \$ 3,254,600 is federal programs and with a local contribution of \$ 13,834,398.00.

AYE: Mr. V. Wood, Mr. C. Adams, and Mr. D. Kidd
 NAY: Mr. R. Vandall
 ABSENT: Mr. L. Parrish

IN RE: APPROPRIATION OF THE 2008-09 BUDGET

Mr. V. Wood moved to appropriate the 2008-09 budget as of July 1, 2008 on a quarterly basis and by line for all departments except for the School Board and Social Services. The School Board budget shall be on a lump sum basis and the Social Services budget shall be on a lump sum basis by category.

AYE: Mr. V. Wood, Mr. C. Adams, and Mr. D. Kidd
 NAY: Mr. R. Vandall
 ABSENT: Mr. L. Parrish

IN RE: ADOPTION OF FUND 85 SOLID WASTE 2008-09 BUDGET

Mr. D. Kidd moved to adopt the 2008-09 Amherst Solid Waste budget in the amount of \$1,898,259.00 and to appropriate the 2008-09 Solid Waste budget as of July 1, 2008 on a quarterly by line basis.

AYE: Mr. V. Wood, Mr. C. Adams, Mr. D. Kidd and Mr. R. Vandall
 NAY: None
 ABSENT: Mr. L. Parrish

IN RE: SETTING TAX RATES FOR 2008-09 BUDGET

Mr. C. Adams moved adoption of the real estate tax rate of \$.52 per \$100 assessed value and all other taxes are as follows:

Consumer Utility

Electric	
Residential	20% times the minimum monthly charge + \$.015508 per kWh consumed not to exceed \$3.00 monthly
Commercial	20% times the minimum monthly charge + \$.014214 per kWh consumed not to exceed \$20.00 monthly
Natural Gas	
Residential	20% times the minimum monthly charge + \$0.1867 per CCF consumed not to exceed \$3.00 monthly
Commercial	20% times the minimum monthly charge + \$0.15566 per CCF consumed not to exceed \$20.00 monthly
Personal Property Taxes	\$3.25 per \$100 assessed value
Machinery & Tools	\$2.00 per \$100 assessed value
Merchants Capital	\$3.95 per \$100 assessed value
Meal Tax	4%
Lodging tax	5%
Motor Vehicle License Fee:	
Auto	\$25.00
Motorcycle	\$11.00
Trailers	\$ 8.00
Cable TV Franchise Fee:	5%
Consumer Communication Tax:	5% of monthly charge

AYE: Mr. V. Wood, Mr. C. Adams, and Mr. D. Kidd
 NAY: Mr. R. Vandall
 ABSENT: Mr. L. Parrish

IN RE: REASSESSMENT

Mr. Kidd introduced a discussion of more frequently scheduled county real estate reassessment. There was no consensus for action.

IN RE: ADJOURNMENT

On motion of Mr. R. Vandall, seconded by Mr. D. Kidd and with the following vote, the Board of Supervisors moved to adjourn.

AYE: Mr. V. Wood, Mr. C. Adams, Mr. D. Kidd and Mr. R. Vandall

NAY: None

ABSENT: Mr. L. Parrish

Attachment A

LINE	PAGE	DESCRIPTION	BUDGET	REDUCE BY
11010-3017	3	Organizational Development	\$3,000.00	\$3,000.00
11010-5401	3	Office Supplies	\$1,500.00	\$500.00
12010-5203	5	Telecommunications	\$1,800.00	\$500.00
12010-7003	5	Furniture & Fixtures	\$1,000.00	\$1,000.00
12090-3009	6	Computer Svcs – DMV	\$4,270.00	\$2,270.00
12090-4001	6	Computer Services	\$4,500.00	\$4,000.00
12090-5203	6	Telecommunications	\$3,500.00	\$2,000.00
12090-5408	6	Gas, Oil, Grease	\$3,500.00	\$2,500.00
12130-4001	8	Computer Services	\$5,000.00	\$5,000.00
12150-5203	9	Telecommunications	\$900.00	\$400.00
12150-5401	9	Office Supplies	\$1,700.00	\$500.00
12170-5203	11	Telecommunications	\$1,300.00	\$500.00
12200-3002	12	Professional Services	\$35,400.00	\$15,000.00
12200-5203	12	Telecommunications	\$9,980.00	\$1,980.00
12200-5504	12	Travel & Education	\$4,000.00	\$2,000.00
13010-5203	13	Telecommunications	\$300.00	\$300.00
21010-5203	16	Telecommunications	\$1,081.00	\$581.00
21020-5203	17	Telecommunications	\$2,500.00	\$1,000.00
21030-7003	18	Purchase Radio	\$180.00	\$180.00
21050-3004	19	Repairs & Maintenance	\$2,309.00	\$1,309.00
21050-5203	19	Telecommunications	\$8,663.00	\$1,163.00
21050-5401	19	Office Supplies	\$2,185.00	\$685.00
21060-3004	20	Repairs & Maintenance	\$400.00	\$200.00
21060-3005	20	Maintenance Svc Contracts	\$1,000.00	\$500.00
21060-3006	20	Printing & Binding	\$1,500.00	\$(500.00)
21060-5401	20	Office Supplies	\$2,000.00	\$(400.00)
21060-7008	20	Lease Purchase – Copy Machine	\$9,900.00	\$3,900.00
22010-5201	23	Postal Services	\$900.00	\$400.00
31020-5805	28	EMS Training	\$6,000.00	\$4,000.00
32040-5605	31	VOLSAP	\$10,000.00	\$4,000.00

32070-3007	32	Advertisement	\$3,500.00	\$1,500.00
32070-5201	32	Postal Services	\$3,000.00	\$2,000.00
32070-5404	32	Medical and Lab Supplies	\$20,000.00	\$5,000.00
33010-5203	35	Telecommunications	\$7,000.00	\$1,000.00
34010-3006	36	Printing & Binding	\$700.00	\$700.00
35050-3005	38	Repairs & Maintenance	\$12,000.00	\$2,000.00
35050-5203	38	Telecommunications	\$4,500.00	\$5,000.00
35050-7002	38	Furniture & Fixtures	\$500.00	\$500.00
25060-3007	40	Advertising	\$2,000.00	\$500.00
35060-5103	40	Water & Sewer	\$2,400.00	\$2,400.00
35060-5103	40	911 – Telecommunications	\$72,000.00	\$30,000.00
35060-5504	40	Training & Education	\$8,000.00	\$3,000.00
43020-1003	47	Comp – Part time	\$8,400.00	\$8,400.00
43020-3017	47	Painting – County Buildings	\$20,000.00	\$5,000.00
43020-3160	47	Janitorial Service Contract	\$100,000.00	\$(28,000.00)
43020-7012	47	Equipment Purchase	\$10,000.00	\$10,000.00
43040-5101	47	Electrical Services	\$137,000.00	\$37,000.00
71010-1013	64	Comp – Senior Citizens	\$22,000.00	\$2,000.00
71010-5101	64	Electrical Services	\$22,500.00	\$(2,500.00)
81010-5203	68	Telecommunications	\$1,300.00	\$200.00
81040-7002	70	Furniture & Fixtures	\$1,500.00	\$1,500.00
81300-5501	72	Travel	\$3,000.00	\$1,500.00
83050-5203	76	Telecommunications	\$3,000.00	\$400.00
91040-5494	81	Copy Machine Maint	\$4,000.00	\$1,000.00
91040-5804	81	Local Match Grants	\$5,000.00	\$5,000.00
42040-3020	3	Security System	\$3,620.00	\$3,620.00
42040-3160	3	Janitorial Services	\$2,000.00	\$2,000.00
42040-5401	3	Office Supplies	\$3,000.00	2,000.00
42080-5418	6	Road Material	\$18,000.00	\$15,000.00
42080-5420	6	Equipment Supplies	\$4,000.00	\$3,000.00
42100-3002	7	Prof Services – Engineering	\$60,000.00	\$35,000.00
42100-3004	7	Site maintenance	\$10,000.00	\$5,000.00
42100-3007	7	Advertising	\$305.00	\$305.00
42100-3015	7	Environmental Monitoring	\$77,000.00	\$27,000.00
42100-3020	7	Contracted Services	\$30,000.00	\$27,000.00
42100-5806	7	Treatment System	\$40,000.00	\$40,000.00
42100-5810	7	Closure Activity Reserve	\$40,000.00	\$(100,000.00)
		Local Aid to the Commonwealth of Virginia		\$(200,000.00)

TOTAL				\$76,493.00

Attachment B**TAX RATE EXAMPLES**

Previous Assessment	Tax @ \$.65	New Assessment	Tax @ \$.43	Tax @ \$.52	Tax @ \$.51	Tax @ \$.50	Tax @ \$.49
\$100,000.00	\$650.00	\$100,000.00	\$430.00	\$520.00	\$510.00	\$500.00	\$490.00
\$100,000.00	\$650.00	\$120,000.00	\$516.00	\$624.00	\$612.00	\$600.00	\$588.00
\$100,000.00	\$650.00	\$150,000.00	\$645.00	\$780.00	\$765.00	\$750.00	\$735.00
\$200,000.00	\$1,300.00	\$250,000.00	\$1,076.00	\$1,300.00	\$1,275.00	\$1,250.00	\$1,225.00
\$200,000.00	\$1,300.00	\$300,000.00	\$1,290.00	\$1,560.00	\$1,530.00	\$1,500.00	\$1,470.00
\$300,000.00	\$1,950.00	\$375,000.00	\$1,612.50	\$1,950.00	\$1,912.50	\$1,875.00	\$1,837.00
\$300,000.00	\$1,950.00	\$450,000.00	\$1,935.00	\$2,340.00	\$2,295.00	\$2,250.00	\$2,205.00
\$5,000.00	\$32.50	\$10,000.00	\$43.00	\$52.00	\$51.00	\$50.00	\$49.00
\$5,000.00	\$32.50	\$20,000.00	\$86.00	\$104.00	\$102.00	\$100.00	\$98.00
\$5,000.00	\$32.50	\$25,000.00	\$107.50	\$130.00	\$127.50	\$125.00	\$122.50

Attachment C**Supplemental Appropriation**

JV-4	40,097.00	Appropriated to School (addition to local after budget adoption)
	20,000.00	Volunteer Fire & Rescue Squads
	4,450.00	Auditing Cost due to SAS 112
7/17/2007	7,000.00	Traffic/Speed Study – Amherst Plantation
	2,960.00	Maint. PT (landscape)
	200.00	Planning – proof reading Comprehensive plan
	960.00	Software Maintenance (Planning Commission)
	1,200.00	Accounting – increased cost of forms
8/17/2007	6,500.00	HVAC – study courthouse/treasurer – Maint
	4,200.00	Uncontested Voting Rights Bailout
	2,000.00	Equipment
	15,309.00	Space Study Balance Forward
	6,005.00	Library – PT to Full-time
	196,545.60	Renovation @ Jail
	43,027.00	Regional Water Study
	6,575.00	Jail Equipment
	4,595.00	Replace HVAC @ Coolwell
	20,357.00	Maint. Vehicle
	5,920.00	County maps
	2,400.00	Furniture for Family & Children Coordinator
	1,200.00	Jamestown (Recreation)
	600.00	Youth Sport Recognition
	2,570.00	Janitorial Service Contract

1370

50,000.00	Equipment Replacement (Info Tech)
10,000.00	4-H (Contribution)
200.00	Education Assistance
2,454.59	Service Contract (Maint)-Church Electrical Heating
440.25	Learning Lane – Prof. Services
1,750.00	Laptop Mr. Kidd
7,500.00	Primary – Electoral Bd
8,961.00	Replace HVAC Jail
6,000.00	Salary Increase County Admin
1,500.00	Salary Increase IT Director
102,764.38	Reassessment
2,500.00	Repairs & Maint (Recreation)
15,000.00	Econ Development (Amelon)
1,500.00	Site Rental (Dumpster site)
<hr/>	
475,976.44	Supplemental after 2007-08 Budget Approval

Vernon L. Wood, Chairman
Amherst County Board of Supervisors

Rodney E. Taylor, County Administrator