



Amherst County Board of Supervisors  
County Resolution No. 2023-9-R

For consideration on May 8, 2023

**A RESOLUTION, NO. 2023-9-R**

A resolution, adopting and appropriating the General Fund Budget as a part of the Amherst County Budget for Fiscal Year 2023-2024.

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Approved as to form by the County Attorney

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**BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF THE COUNTY OF AMHERST, VIRGINIA:**

**I. That the Amherst County Board of Supervisors ("Board") adopts and appropriates the fiscal year 2023-2024 County General Fund budget with expenditures in the amount of \$56,299,838, as follows:**

**WHEREAS**, the County Administrator has submitted to the Board a proposed annual budget for the County for fiscal year 2023-2024 ("County Budget"), beginning July 1, 2023; and

**WHEREAS**, the Board has reviewed the proposed County Budget and has been apprised of the availability of revenues to support the proposed expenditures; and

**WHEREAS**, it is necessary to adopt the County Budget and appropriate funds to support the requirements therein; and

**WHEREAS**, the Board held a public hearing, properly noticed in accordance with Virginia law, on the proposed fiscal year 2024 County Budget, on May 1, 2023; and

**WHEREAS**, the Board now intends to adopt as part of the County Budget the fiscal year 2023-2024 General Fund budget, and appropriate the funds therein on an annual basis and by department.

**NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF THE COUNTY OF AMHERST, VIRGINIA:**

That the Amherst County Board of Supervisors adopts the 2023-2024 County General Fund budget as the annual operating budget of Amherst County for fiscal year 2024, and said funds appropriated are as follows:

## REVENUES

### REAL PROPERTY TAXES

REAL ESTATE TAXES	\$15,250,000
DELINQUENT REAL ESTATE TAXES	200,000
<b>TOTAL</b>	<u>15,450,000</u>

### PUBLIC SERVICES TAXES

PUBLIC SERVICE TAXES	805,000
<b>TOTAL</b>	<u>805,000</u>

### PERSONAL PROPERTY TAXES

PERSONAL PROPERTY TAXES	11,368,000
DELINQUENT PERSONAL PROPERTY TAXES	200,000
MOBILE HOME TAXES	70,000
DELINQUENT MOBILE HOME TAXES	5,000
MACH & TOOL TAXES	2,420,800
DELINQUENT MACH & TOOL TAXES	0
COLLECTION FEES	15,000
PENALTY ON ALL TAXES	250,000
INTEREST ON ALL TAXES	160,000
<b>TOTAL</b>	<u>14,488,800</u>

### OTHER LOCAL TAXES

LOCAL SALES & USE TAXES	4,368,000
UTILITY TAX - ELECTRIC	825,000
UTILITY TAX - GAS	10,000
BUSINESS LICENSE TAXES	1,150,000
MOTOR VEHICLE LICENSES	830,000
BANK STOCK TAX	125,000
RECORDATION TAXES	75,000
LOCAL TAX ON DEEDS	300,000
LODGING TAX	140,400
MEALS TAX	1,339,000
CIGARETTE TAX	400,000
<b>TOTAL</b>	<u>9,562,400</u>

### PERMITS, FEES & LICENSES

ANIMAL LICENSES	6,300
LAND USE FEES	1,000
TRANSFER FEES	1,200
ZONING ADVERTISING FEES	12,000

BUILDING PERMITS	154,250
NIGHT FISHING PERMITS	600
ZONING COMP/VERIFICATION LETTER FEE	200
LAND DISTURBANCE	1,500
SUBDIVISION PLAT FEES	5,500
SITE PLAN REVIEW(ZONING)	1,250
PLAN REVIEW EROSION/SEDIMENT(B&	2,500
COURTHOUSE MAINTENANCE FEES	5,000
<b>TOTAL</b>	<u>191,300</u>

#### **USE OF MONEY AND PROPERTY**

REIMB WATER USAGE	5,500
REIMB ELECTRIC USAGE-SCHOOL	8,530
E-RATE	3,970
INTEREST ON BANK DEPOSITS	228,000
RENT BUFFALO RIVER WATER	1,278
RENT COMMUNITY CENTERS	15,000
RENT HEALTH CENTER	40,368
RENT OTHER COUNTY PROPERTY	1,434
RENT SOCIAL SVCS	28,670
RENTAL OF CO. PROPERTY FOR TOWER	35,000
SALE OF XEROX COPIES	4,500
<b>TOTAL</b>	<u>372,250</u>

#### **CHARGES FOR SERVICES**

SHERIFF'S FEES	2,199
COLLECTION FEES	75,000
COMMONWEALTH ATTORNEY	3,500
CT APPOINTED ATTORNEY	2,000
COURTHOUSE SECURITY FEES	65,000
JAIL PROCESSING FEES	2,000
EMER SERVICES - ACCESS PROGRAM	30,000
EMS FEES FOR SERVICES	1,484,051
PARKS & REC - FEES FROM ACTIVITIES	60,000
ACOCA COLLECTION FEES-COMM ATTY	25,000
LIBRARY FINES	7,000
CHARGE FAX TRANSMISSION - LIBRARY	1,000
MAPS	250
COMM DEV CREDIT CARD FEE	(5,000)
<b>TOTAL</b>	<u>1,752,000</u>

**MISCELLANEOUS REVENUE/RECOVERIES**

LEASE INTEREST REVENUE	8,000
ANIMAL FRIENDLY LICENSE SALE	700
SVC AUTHORITY DATA PROCESSING	13,800
SCHOOL BOARD ACCT SERVICES	13,500
SVC AUTHORITY ACCT SERVICES	24,000
BAD CHECKS FEES	600
BLOOD TEST/DNA FEES	500
MISCELLANEOUS	158,060
HUMANE SOCIETY - VRA LEASE	42,950
REIMB - HUMANE SOCIETY	8,000
CO ORDINANCE ENFORCEMENT	7,250
REIMBURSED LODA MEDICAL PAYMENTS	550
REIMB SALARY- SCHOOL SRO	145,000
REF & REC - VPA CLIENTS	25,000
RECD COST-SECURITY FOR ACTIVITI	15,000
<b>TOTAL</b>	<b>462,910</b>

**STATE REVENUE**

MOTOR VEHICLE CARRIERS' TAXES	77,000
MOBILE HOME TITLING TAX	38,282
AUTO RENTAL TAX	15,000
MOPED & ATV SALES TAX	500
PEER-TO-PEER VEHICLE SHARING TAX	200
PPTRA	2,199,018
SHARE COMMONWEALTH ATTY EXPENSE	510,000
SHARE SHERIFF'S EXPENSES	1,942,550
SHARE COMMISSIONER OF REVENUE	123,000
SHARE TREASURER'S EXPENSES	136,500
SHARE REGISTRAR	65,000
SHARE OF CLERK'S OFFICE	350,000
SHARE ELECT BD COMP & EXPENSES	7,400
PUBLIC ASSISTANCE & WELFARE	1,377,805
PSSF GRANT	18,000
UTILITY TAX - TELECOMMUNICATION	910,000
STATE REIMB FOR CRIMINAL JURORS	20,000
HEALTH DEPARTMENT	11,000
LIBRARY GRANT	178,000
FIRE PROG FUND ALLOCATION GRANT	125,000
EMERGENCY VEHICLE REGISTRATION	33,500
EMS GRANT	14,711
YOUTH SERVICES GRANT/CSA ADMIN SUPPORT	11,700



VJCCA - VA JUVENILE COMM CRIME	37,100
DCJS-VICTIM WITNESS GRANT	101,484
REFUNDED LSB2007 SAVINGS	36,000
<b>TOTAL</b>	<u>8,338,750</u>

<b>FEDERAL REVENUE</b>	
PAYMENT IN LIEU OF TAXES	130,000
VA PUBLIC ASSISTANCE-FED REVENUE	2,109,000
<b>TOTAL</b>	<u>2,239,000</u>

<b>OTHER FINANCEING SOURCES</b>	
USE OF LEASE/BOND PROCEEDS	564,875
TRANSFER FROM 911 FUND	107,200
USE OF FUND BALANCE	1,965,353
<b>TOTAL</b>	<u>2,637,428</u>

\$56,299,838

#### **EXPENDITURES**

##### **GENERAL**

BOARD OF SUPERVISORS	\$188,313
COUNTY ADMINISTRATOR	342,508
COUNTY ATTORNEY	122,750
HUMAN RESOURCES	277,784
COMMISSIONER OF THE REVENUE	442,831
TREASURER	530,747
FINANCE	442,837
PURCHASING	223,969
INFORMATION TECHNOLOGY	666,134
ELECTORAL BOARD	98,300
REGISTRAR	209,069
<b>TOTAL</b>	<u>3,545,242</u>

##### **JUDICIAL**

CIRCUIT COURT	92,624
GENERAL DISTRICT COURT	10,684
MAGISTRATE	1,750
J&D COURT	12,750
CIRCUIT COURT CLERK	684,978
VJCCA	78,430

CRIMINAL JURORS	20,000
COMMONWEALTH ATTORNEY	914,359
VICTIM WITNESS	157,724
<b>TOTAL</b>	<b><u>1,973,299</u></b>

#### **PUBLIC SAFETY**

SHERIFF	5,267,333
VOLUNTEER EMERGENCY SERVICE	401,259
VOLUNTEER RESCUE	214,036
EMS COUNCIL	298,442
EMERGENCY MEDICAL SERVICES	2,484,959
BUILDING SAFETY & INSPECTIONS	455,187
ANIMAL CONTROL	163,893
PUBLIC SAFETY OPERATIONS	1,153,196
COMMUNICATIONS/DISPATCH	1,119,122
ANIMAL SHELTER	262,941
OTHER PUBLIC SAFETY	166,750
<b>TOTAL</b>	<b><u>11,987,118</u></b>

#### **GENERAL SERVICES**

BUILDNG MAINTENANCE	559,642
GROUND MAINTENANCE	383,203
<b>TOTAL</b>	<b><u>942,845</u></b>

#### **CULTURE & LEISURE**

RECREATION	520,679
MUSEUM	72,976
LIBRARY	937,693
TOURISM	85,400
<b>TOTAL</b>	<b><u>1,616,748</u></b>

#### **COMMUNITY DEVELOPMENT**

PLANNING	378,255
PLANNING COMMISSION	26,119
ZONING BOARD	2,408
COMMUNITY DEVELOPMENT PROJECTS	57,000
EDA BOARD	9,043
EXTENSION SERVICE	129,441
<b>TOTAL</b>	<b><u>602,266</u></b>

**HUMAN SERVICES**

WELFARE	3,461,143
PUBLIC ASSISTANCE	1,166,053
CSA	146,796
<b>TOTAL</b>	<b>4,773,992</b>


**DEBT SERVICE & OTHER**

UTILITIES	207,000
EXTERNAL PROVIDERS	2,715,410
NONDEPT/INTERNAL SERVICES	4,868,411
DEBT SERVICE	4,457,889
<b>TOTAL</b>	<b>12,248,710</b>


<b>TOTAL OPERATIONS</b>	<b>\$37,690,220</b>
Transfers	18,609,618
<b>Total Expenditures General Fund</b>	<b>56,299,838</b>

**II. That this resolution shall be in force and effect upon adoption.**

Adopted this 8th day of May, 2023.

  
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Tom Martin, Chair  
Board of Supervisors of the County of Amherst, Virginia

**ATTEST:**

  
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Jeremy S. Bryant, Clerk  
Board of Supervisors of the County of Amherst, Virginia

Ayes 5

Nays 0

Abstentions 0

