



Amherst County Board of Supervisors
County Resolution No. 2025-4-R

For consideration on May 6, 2025

A RESOLUTION, NO. 2025-4-R

A resolution, adopting and appropriating the General Fund Budget as a part of the Amherst County Budget for Fiscal Year 2025-2026.

Approved as to form by the County Attorney

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 2025-2026 County General Fund budget with expenditures in the amount of \$60,062,831, as follows:

WHEREAS, the County Administrator has submitted to the Board a proposed annual budget for the County for fiscal year 2025-2026 ("County Budget"), beginning July 1, 2025; 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 2025-2026 County Budget, on April 29, 2025; and

WHEREAS, the Board now intends to adopt as part of the County Budget the fiscal year 2025-2026 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 2025-2026 County General Fund budget as the annual operating budget of Amherst County for fiscal year 2025-2026, and said funds appropriated are as follows:

REVENUES**REAL PROPERTY TAXES**

REAL ESTATE TAXES	\$15,570,000
DELINQUENT REAL ESTATE TAXES	250,000
TOTAL	<u>15,820,000</u>

PUBLIC SERVICES TAXES

PUBLIC SERVICE TAXES	860,000
TOTAL	<u>860,000</u>

PERSONAL PROPERTY TAXES

PERSONAL PROPERTY TAXES	10,456,000
DELINQUENT PERSONAL PROPERTY TAXES	300,000
MOBILE HOME TAXES	100,000
DELINQUENT MOBILE HOME TAXES	5,000
MACH & TOOL TAXES	2,450,000
COLLECTION FEES	15,000
PENALTY ON ALL TAXES	285,000
INTEREST ON ALL TAXES	225,000
TOTAL	<u>13,836,000</u>

OTHER LOCAL TAXES

LOCAL SALES & USE TAXES	5,130,000
UTILITY TAX - ELECTRIC	850,000
UTILITY TAX - GAS	10,000
BUSINESS LICENSE TAXES	1,325,000
MOTOR VEHICLE LICENSES	870,000
BANK STOCK TAX	150,000
RECORDATION TAXES	70,000
LOCAL TAX ON DEEDS	250,000
LODGING TAX	175,000
MEALS TAX	2,435,000
CIGARETTE TAX	375,000
TOTAL	<u>11,640,000</u>

PERMITS, FEES & LICENSES

ANIMAL LICENSES	5,500
LAND USE FEES	850
TRANSFER FEES	1,200
ZONING ADVERTISING FEES	14,000
BUILDING PERMITS	202,000
NIGHT FISHING PERMITS	750
ZONING COMP/VERIFICATION LETTER FEE	200

LAND DISTURBANCE	1,500
SUBDIVISION PLAT FEES	9,000
SITE PLAN REVIEW(ZONING)	1,500
PLAN REVIEW EROSION/SEDIMENT(B&	3,500
COURTHOUSE MAINTENANCE FEES	10,000
TOTAL	250,000

USE OF MONEY AND PROPERTY

REIMB WATER USAGE	4,500
REIMB ELECTRIC USAGE-SCHOOL	9,000
INTEREST ON BANK DEPOSITS	850,000
RENT BUFFALO RIVER WATER	1,278
RENT COMMUNITY CENTERS	13,790
RENT HEALTH CENTER	33,640
RENT OTHER COUNTY PROPERTY	10
RENT SOCIAL SVCS	26,282
RENTAL OF CO. PROPERTY FOR TOWER	25,000
SALE OF XEROX COPIES	4,500
TOTAL	968,000

CHARGES FOR SERVICES

SHERIFF'S FEES	2,199
COLLECTION FEES	90,000
COMMONWEALTH ATTORNEY	3,500
CT APPOINTED ATTORNEY	7,000
COURTHOUSE SECURITY FEES	80,000
JAIL PROCESSING FEES	2,000
EMER SERVICES - ACCESS PROGRAM	26,700
EMS FEES FOR SERVICES	1,670,000
PARKS & REC - FEES FROM ACTIVITIES	70,000
ACOCA COLLECTION FEES-COMM ATTY	25,000
LIBRARY FINES	7,000
CHARGE FAX TRANSMISSION - LIBRARY	1,000
MAPS	200
COMM DEV CREDIT CARD FEE	(6,500)
TOTAL	1,978,099

MISCELLANEOUS REVENUE/RECOVERIES

LEASE INTEREST REVENUE	8,000
ANIMAL RECLAIMED FEE	3,000
ANIMAL FRIENDLY LICENSE SALE	710
SVC AUTHORITY DATA PROCESSING	13,800
SCHOOL BOARD ACCT SERVICES	13,500

SVC AUTHORITY ACCT SERVICES	26,000
BAD CHECKS FEES	600
BLOOD TEST/DNA FEES	500
MISCELLANEOUS	250,000
HUMANE SOCIETY - VRA LEASE	42,950
REIMB - HUMANE SOCIETY	8,000
REIMBURSED LODA MEDICAL PAYMENTS	540
REIMB SALARY- SCHOOL SRO	140,000
REF & REC - VPA CLIENTS	3,000
TOTAL	510,600

STATE REVENUE

MOTOR VEHICLE CARRIERS' TAXES	90,000
MOBILE HOME TITLING TAX	70,500
AUTO RENTAL TAX	30,000
MOPED & ATV SALES TAX	1,500
PEER-TO-PEER VEHICLE SHARING TAX	200
PPTRA	2,199,018
SHARE COMMONWEALTH ATTY EXPENSE	665,000
SHARE SHERIFF'S EXPENSES	2,225,000
SHARE COMMISSIONER OF REVENUE	173,000
SHARE TREASURER'S EXPENSES	180,000
SHARE REGISTRAR	77,000
SHARE OF CLERK'S OFFICE	437,000
SHARE ELECT BD COMP & EXPENSES	8,000
PUBLIC ASSISTANCE & WELFARE	2,000,000
PSSF GRANT	18,000
UTILITY TAX - TELECOMMUNICATION	854,282
STATE REIMB FOR CRIMINAL JURORS	10,000
HEALTH DEPARTMENT	40,000
LIBRARY GRANT	240,000
FIRE PROG FUND ALLOCATION GRANT	132,000
EMERGENCY VEHICLE REGISTRATION	34,000
EMS GRANT	14,910
YOUTH SERVICES GRANT/CSA ADMIN SUPPORT	14,000
VJCCCA - VA JUVENILE COMM CRIME	37,100
DCJS-VICTIM WITNESS GRANT	97,000
REFUNDED LSB2007 SAVINGS	28,000
TOTAL	9,675,510

FEDERAL REVENUE

PAYMENT IN LIEU OF TAXES	150,000
VA PUBLIC ASSISTANCE-FED REVENUE	2,450,000

TOTAL	<u>2,600,000</u>
OTHER FINANCING SOURCES	
USE OF LEASE/BOND PROCEEDS	782,622
TRANSFER FROM GRANT FUND	20,000
TRANSFER FROM FUTURE FUND	495,000
TRANSFER FROM 911 FUND	152,000
USE OF FUND BALANCE	<u>475,000</u>
TOTAL	<u>1,924,622</u>
	<u><u>\$60,062,831</u></u>

EXPENDITURES

GENERAL

BOARD OF SUPERVISORS	\$188,613
COUNTY ADMINISTRATOR	439,730
COUNTY ATTORNEY	122,250
HUMAN RESOURCES	336,462
COMMISSIONER OF THE REVENUE	528,168
TREASURER	566,299
FINANCE	571,071
PURCHASING	199,018
INFORMATION TECHNOLOGY	887,674
ELECTORAL BOARD	127,650
REGISTRAR	<u>278,009</u>
TOTAL	<u>4,244,944</u>

JUDICIAL

CIRCUIT COURT	117,780
GENERAL DISTRICT COURT	10,650
MAGISTRATE	1,750
J&D COURT	11,750
CIRCUIT COURT CLERK	776,964
VJCCCA	76,930
CRIMINAL JURORS	12,000
COMMONWEALTH ATTORNEY	1,149,996
VICTIM WITNESS	<u>190,258</u>
TOTAL	<u>2,348,078</u>

PUBLIC SAFETY

SHERIFF	6,151,250
VOLUNTEER EMERGENCY SERVICE	449,200
EMS COUNCIL	219,000
EMERGENCY MEDICAL SERVICES	3,903,229
BUILDING SAFETY & INSPECTIONS	543,658
ANIMAL CONTROL	172,377
PUBLIC SAFETY OPERATIONS	1,783,595
COMMUNICATIONS/DISPATCH	1,501,510
ANIMAL SHELTER	297,874
OTHER PUBLIC SAFETY	216,750
TOTAL	15,238,443

GENERAL SERVICES	
BUILDING MAINTENANCE	691,172
GROUND MAINTENANCE	485,991
TOTAL	1,177,163

CULTURE & LEISURE	
RECREATION	609,346
MUSEUM	88,501
LIBRARY	1,085,524
TOURISM	97,900
TOTAL	1,881,271

COMMUNITY DEVELOPMENT	
PLANNING	414,611
PLANNING COMMISSION	26,119
ZONING BOARD	1,908
COMMUNITY DEVELOPMENT PROJECTS	139,500
EDA BOARD	9,043
EXTENSION SERVICE	134,590
TOTAL	725,771

HUMAN SERVICES	
WELFARE	4,051,021
PUBLIC ASSISTANCE	1,258,596
CSA	172,648
TOTAL	5,482,265

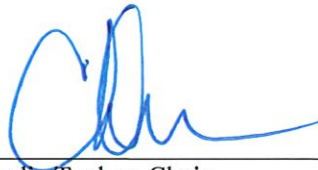
DEBT SERVICE & OTHER

UTILITIES	274,500
EXTERNAL PROVIDERS	2,651,174
NONDEPT/INTERNAL SERVICES	1,476,100
DEBT SERVICE	5,241,979
TOTAL	9,643,753

TOTAL OPERATIONS	\$40,741,688
Transfers	19,321,143
Total Expenditures General Fund	60,062,831

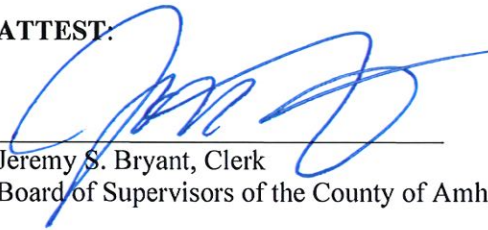
II. That this resolution shall be in force and effect upon adoption.

Adopted this 6th day of May, 2025.



Claudia Tucker, Chair
Board of Supervisors of the County of Amherst, Virginia

ATTEST:



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

Ayes 4

Nays 0

Abstentions 0