



AMHERST COUNTY

FY 2020 ADOPTED BUDGET AND FY 2020-2024 CAPITAL IMPROVEMENT PLAN

This page intentionally left blank.

TABLE OF CONTENTS

INTRODUCTION (COVER)	1
Table of contents	3
Board of Supervisors	7
County Administrator’s Budget Message	9
County Overview	17
Strategic Plan	21
Organizational Chart	25
Budget Calendar	26
Fund Structure and Basis of Budgeting	28
FUND SUMMARIES	31
Revenue Summary – All Funds	32
Expenditure Summary – All Funds	33
Revenue Overview	34
General Fund Revenues Summary	38
General Fund Expenditures Summary	38
General Fund – Fund Balance	43
GENERAL GOVERNMENT	47
Board of Supervisors	48
Commissioner of the Revenue	50
County Administration	52
County Attorney	54
Electoral Board	56
Finance	58
Human Resources	60
Information Technology	62
Purchasing	64
Registrar	66
Treasurer	68
JUDICIAL	71
Circuit Court	72
Clerk of Circuit Court	74
Commonwealth Attorney	76
General District Court	80
Juvenile & Domestic Relations Court	82
Magistrate	84
VJCCA	86

PUBLIC SAFETY	89
Animal Control.....	90
Animal Shelter	92
Building Safety & Inspection	94
Communications and Dispatch.....	96
Other Public Safety.....	98
Public Safety	100
Sheriff	106
 GENERAL SERVICES	109
Building Maintenance	110
Ground Maintenance	112
Solid Waste.....	114
 CULTURE & LEISURE	119
Library.....	120
Museum.....	122
Recreation	124
Tourism.....	126
 COMMUNITY DEVELOPMENT	129
Community Development Projects	130
EDA Board.....	132
Extension Office.....	134
Planning	136
 HUMAN SERVICES	139
Social Services.....	140
CSA – Child Services ACT	144
 DEBT SERVICE & OTHER	147
Countywide.....	148
Debt Service.....	152
Transfers	154

CAPITAL IMPROVEMENT PLAN 157

 Introduction 158

 5-year Plan Summary 159

 Project Justifications 160

APPENDIX 179

 Financial Policies 181

 Resolutions..... 208

 Glossary 223

This page intentionally left blank.



AMHERST COUNTY BOARD OF SUPERVISORS

Kenneth M. Campbell
District 1

Claudia D. Tucker
District 2

Lemuel J. Ayers, III
District 3

David W. Pugh, Jr.
District 4

Jennifer R. Moore
District 5



This page intentionally left blank.



COUNTY OF AMHERST



TELEPHONE (434) 946-9400

AMHERST COUNTY ADMINISTRATION BUILDING
153 WASHINGTON STREET
P. O. Box 390
AMHERST, VIRGINIA 24521

FAX (434) 946-9370

March 29, 2019

To the Honorable members of the Amherst County Board of Supervisors, Citizens, Constitutional Officers, and Staff,

It is my honor to present the Fiscal Year (FY) 2020 Budget and FY 2020-2024 Capital Improvement Program. This budget focuses on our investment in local government services for our community, with **no property tax rate increase**. I am also presenting a capital improvement plan that supports major investments into the continued safety of our citizens through equipment, restoration of the Percival Island foot bridge, playgrounds, and improving the staff work environment to provide efficient and customer friendly service to our citizens.

The Board adopted a mission statement “to provide limited, efficient and effective government services that promote liberty and a high quality of life for our citizens.” We have stayed true to this mission while expanding existing services within our means, and identifying efficiencies and cost savings where possible.

Serving as Amherst’s County Administrator is an honor and a privilege for me and I am committed to serving with high ethical principles. My goals as the County Administrator continue to be economic development, place-making, and excellence in education. It is with this commitment and goals that I provide the following annual budget.

Economy

Amherst County has seen a decline in the unemployment rate over the last few years from 6.7% in 2012 to 2.7% in December 2018. While the County is less than the national average for unemployment, it is still seeing unemployment to be slightly higher than the state average of 2.6% in December 2018.

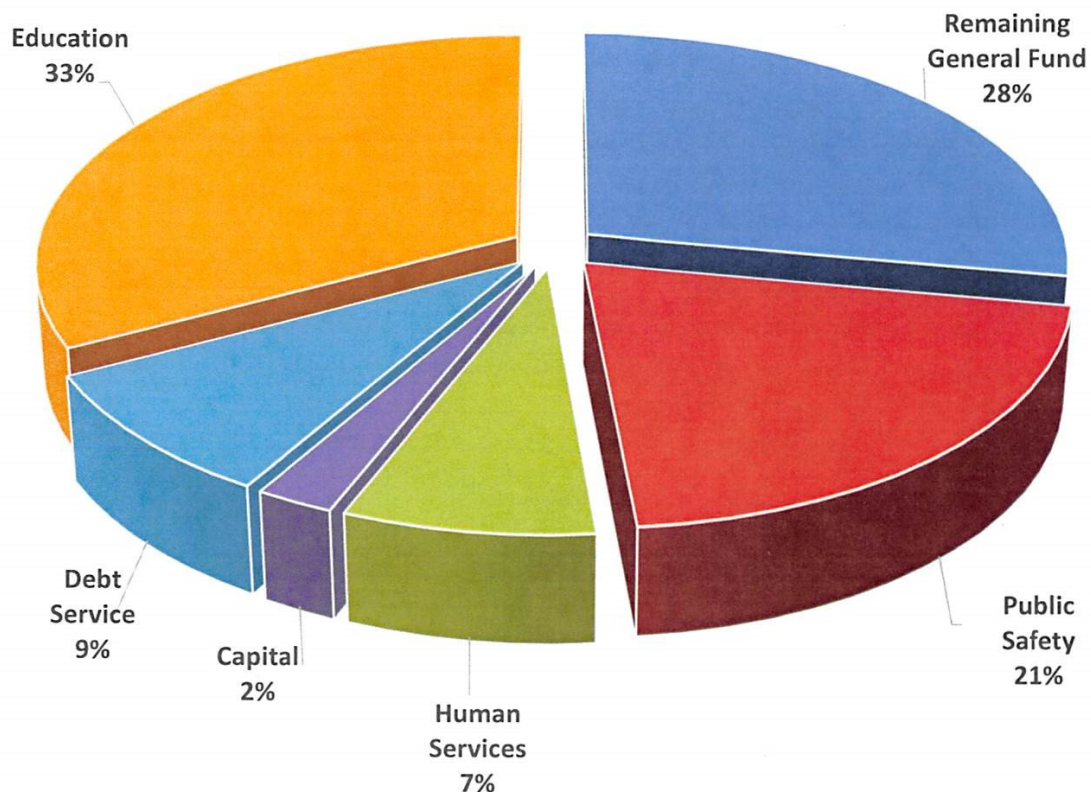
Business growth is a primary goal within the County’s Strategic Plan. It continues to be our main focus of effort to counter a persistent decline in new business start ups within Amherst County. Data available through 3rd quarter 2018 show the trend to be changing as 2018 had 43 new businesses, up from the 31 in 2017.

Total Budget Summary

Local governments throughout the Commonwealth are required to balance revenues and expenditures.

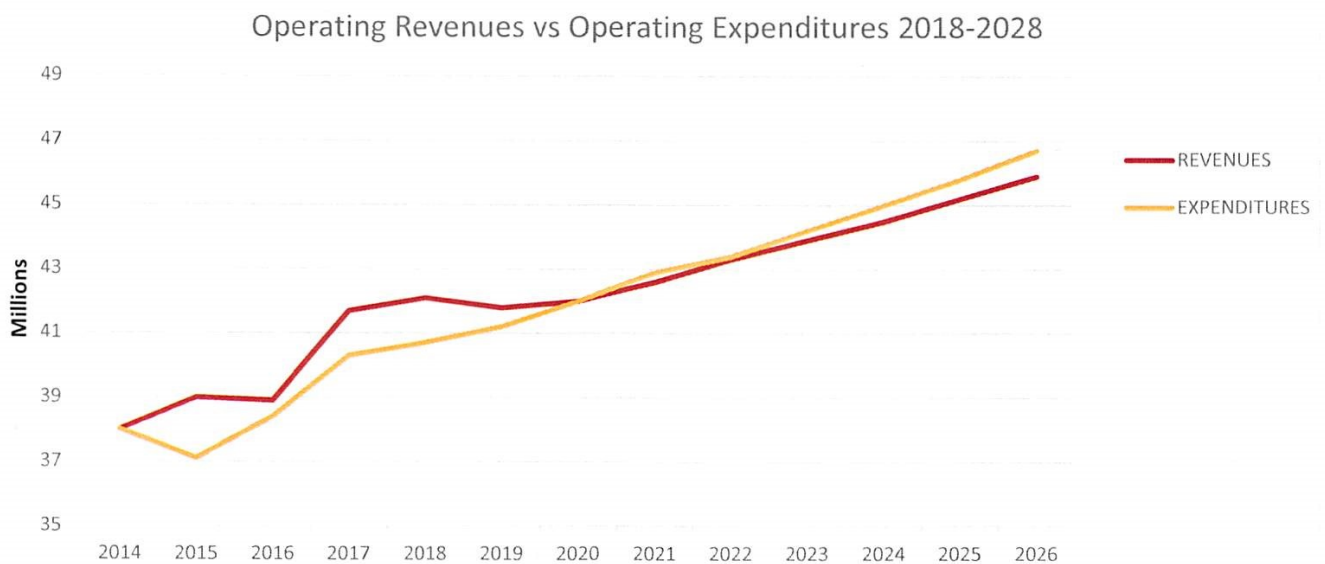
The total FY 20 budget is \$42.6 million, a decrease of \$1.1 million or 2.5% from FY19. The decrease is explained by reduced investment in the Capital Improvement Plan. We are drawing less from reserves than in the past. Schools are receiving 100% of requested funding, \$13.9M. Public Safety will be funded for a replacement ambulance and replacement firetruck. The wooden trestle bridge from Percival Island to Amherst will begin restoration work and a new playground will be installed at Monacan Park. Savings from switching our health insurance provider will provide funding for a 3% cost of living salary increase, and one additional position in the Information Technology Department, for the Clerk of Court and the Human Resources Department. Debt service has not increased and a tax increase is not needed. Altogether, the major components of the County's budget are education at 33%, public safety at 21%, and debt service at 9%.

FY 2020 Proposed General Fund Expenditures



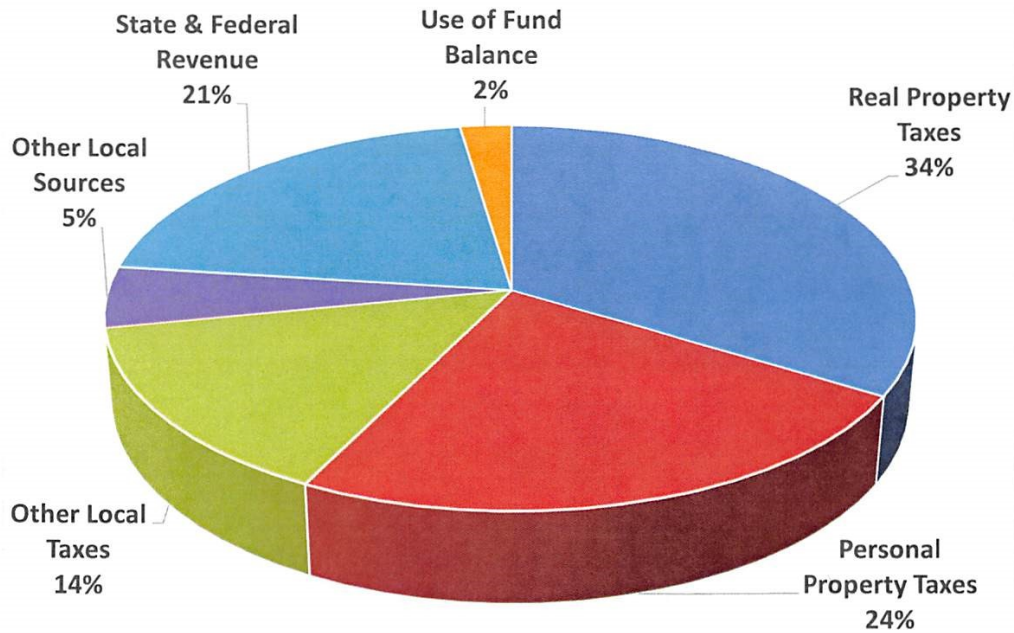
Projected General Fund Revenue Outlook

General Fund revenues have decreased by \$.7 million or 2% to a total of \$42.6 million. The decrease in total revenues is not because of fewer tax receipts but because we are not drawing from reserves for the Capital Improvement Plan. Such draws would be included as revenue and show more income than tax receipts alone. However, revenues are not rising at the same rate as expenses. The county is coming to a point where more revenue will be needed to balance the FY 21 budget. Following is a graph to show the projected revenues (without draws from reserves) against the projected expenses. FY20 is the year at which expenses surpass revenues. The \$450,000 savings from switching insurance providers is how the budget was able to be balanced. This is not expected to be repeated next year.



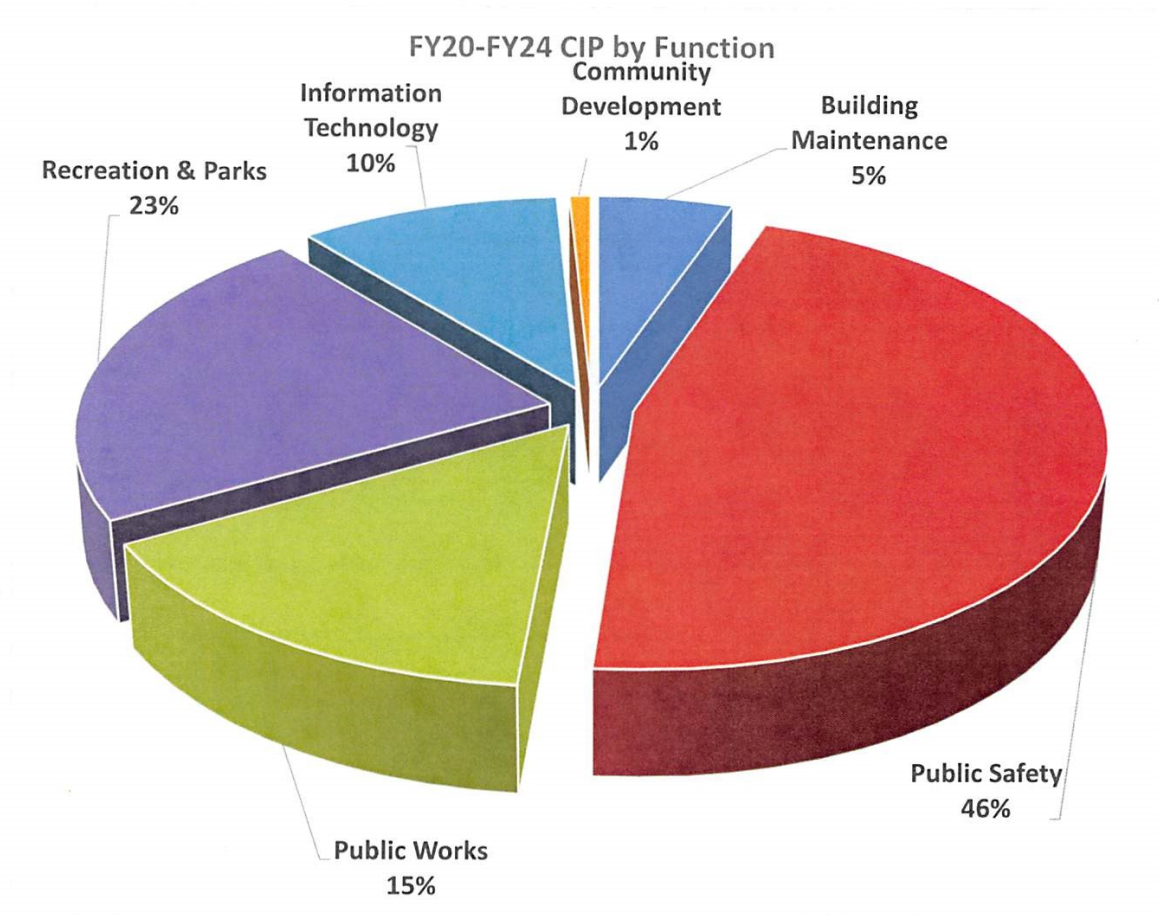
Note the bump in revenue in 2017. This was from the 5¢ real estate tax increase.

FY 2020 Proposed General Fund Revenue



FY20-FY24 Capital Improvement Plan

The \$6.4 million five-year CIP provides funds for critical categories such as public safety equipment, maintenance needs, technology needs, and recreational improvements for our citizens. The plan commits funds to specific projects in FY20. Furthermore, it also reserves \$4.4 million in the General Fund for projects currently anticipated over the next four years. These funds are “assigned” to future projects and can only be diverted with specific Board of Supervisors approval. Just this year, the Board of Supervisors adopted a financial policy whereby half of unspent funds, at the end of each fiscal year, will be set aside into a “Future Fund” which will be added to the 6th year of the 5-year CIP. In this way, we can assure a source of funds for the CIP into the future and reduce the risk of fully depleting over unobligated reserves.



Supporting our Strategic Goals

The Board of Supervisors has established six strategic goals for the county.

Strategic Goal 1 – Promote Business Growth

The budget continues to support this goal through its operational support of the Economic Development Authority (EDA), the EDA's Strategic Plan, and the Rt. 29 Beautification Committee.

Economic development projects that are moving forward are apartment building projects in Madison Heights, Winton redevelopment, and conversion of the old Amherst mill into a brewery. The Phelps Road School has received a brownfield grant and progresses toward development as an apartment complex. Pleasant View Elementary School has been sold for redevelopment. The Central Virginia Training Center redevelopment moves forward through state assistance for environmental studies and restoration work. Regional bodies such as the Lynchburg Regional Business Alliance and the Central Virginia Planning District Commission assist the county in lobbying for additional funding that will aid in redevelopment planning, groundwork and marketing.

The County concluded negotiations with a wireless broadband provider during FY 19 to provide service to our underserved areas. Equipment will finish being installed in FY20. This will make use of County towers to

provide increased internet access for all county residents, especially in rural areas, at a reasonable cost. This is not only being accomplished at no significant cost to the County but we have assisted the wireless provider in winning a Virginia Access To Internet grant of over \$127,000.

The Business Friendliness Initiative started during FY19 and the County has started making changes identified through the process. Ordinances are being updated, processes have been streamlined, incentives are being reviewed, and in FY20, the business tax structure will be updated to be revenue neutral but friendlier to businesses. The EDA is helping to spearhead these changes along with the Planning Commission. The EDA is courting multiple prospective buyers for sites in our business parks.

The potential for a YMCA in Amherst County is currently under study. If viable, it will provide another place-making incentive for businesses and families to locate here.

Strategic Goal 2 – Promote Tourism

The budget supports tourism through a continuation of funding to the Chamber of Commerce to operate the train depot tourist information center and provide marketing services. The Agriculture Committee has been activated in FY 19 to specifically promote agri-business and agri-tourism. It has been given funding for both a continuation of the County Fair and the expansion of farmers markets in the county. As part of the sale of the Winton property, the county will receive 70 acres of land for use as a fairground and large events venue.

Strategic Goal 3 – Promote/Protect County Assets

The FY 20 budget continues to fund our Public Information Officer position. This position is responsible for using social media, the news, and the website to share important and timely information from the County. At this writing, the county has 1700 followers of our Facebook page and gaining about 8 followers per week. All county websites are under constant revision.

The Riveredge Park Trail Phase III & IV project received design funding within the FY 20 budget to continue its construction progress toward reaching the bridge from Percival Island. The aging Percival Island trestle bridge to the Amherst side of the river will begin the first of two years of renovation work.

Funding is included in this budget to restore the Plat books in the Clerk of Circuit Court's office and to paint the museum.

Strategic Goal 4 – Achieve Education Excellence

The County fully funded the schools FY 20 request which helped to enable a 5% salary increase for our teachers. By policy adopted by the Board of Supervisors, all funds left unspent by the School Division at fiscal year end will no longer return to the county's general fund. Instead, they are placed in a growing account for schools capital expenditures.

The internship program in the Community Development department will continue in FY 20. County Administration has notified the Career & Technical Education (CTE) coordinator for the schools of multiple positions in which it may place seniors into intern and work/study positions in the county's administration. The County Administrator and Superintendent of Schools continue to work closely to support each other to promote CTE options and development across the region.

The County has reached out to area realtors in the region to hold an annual meeting to update them on the academic excellence available in Amherst County along with community development initiatives being pursued.

Strategic Goal 5 – Recruit/Retain High Quality Staff

The FY 20 budget continues training budgets within departments to aid in the continued edification of staff and their empowerment to be more responsive to the citizens of Amherst County. Three department heads were sent to the International County Managers Association's one-week LEAD class and another will be sent to the two-week Senior Executive Institute this coming year.

The FY 20 budget also provides a 3% Cost of Living adjustment for all County staff and adds two and a half positions to allow for greater service to our citizens.

The prosperous economy has created increased turnover for the county, as employees are able to move to better opportunities. This has not affected the county's ability to recruit and replace those employees. However, most county salaries are now lagging behind market averages and this will need to be addressed in next year's budget.

Strategic Goal 6 – Increase Citizen Engagement

The current FY 20 budget supports the EDA's Leadership Amherst leadership development program. Internally, a Customer Service Team with representatives from all departments has been chartered to create and promote initiatives that will enhance our customer service culture.

Funding is continued for the Planning Commission's Route 29 Beautification Committee. Funding is provided for the Planning Commission to receive laptops or tablets to allow them to streamline their paper-intensive review processes and make use of the county's agenda/public notification software.

All citizen members of boards, committees, commissions and councils may now have a county email address. Software is in place to allow the administration to conduct citizen surveys for important issues.

Challenges and what was unable to be funded

While the County is seeing many positive economic signs during this budget process, there are still many challenges.

The County continues to invest significant resources into the growing public safety needs. All capital improvements for public safety were funded for FY 20, but the needs are still great in future years. Replacing aging equipment is the largest repeating drain on the unobligated General Fund.

Many funding requests that would have helped meet our Strategic Goals that remain unfunded within the FY 20 budget. Three and a half full-time positions needed for the County were not funded. The County did not fund new financial software that would be helpful in multiple departments, the school system, and the Service Authority. The County did not fund an upgrade to Microsoft for the implementation of Outlook nor did it continue funding for a benefits consultant.

We produced a salary study during FY 19 and discovered that out of 90 positions surveyed 50 positions are below market. The County is unable to fund any adjustments for the disparity in salaries, but will address the more than \$450K needed in FY 20 once the tax reassessment is complete.

While the economy in Amherst County appears to be stable, we are challenged to be ever mindful of those throughout our community that may be facing economic hardships or are of lesser means. The burden of taxes and fees is a constant factor in evaluating budget priorities. Economic development is my primary focus. If businesses can prosper in Amherst County, our tax revenues will grow and the tax burden on individual property owners will not have to be increased.

Conclusion

Amherst County continues to meet the needs of its citizens. This budget supports identified priorities for both the County and Schools. We continue our investments in public safety, staffing needs, supporting our valued employees and citizens, and planning to serve the community for years to come with improved facilities, parks and process improvements.

All of this has been accomplished without raising tax rates on our citizens.

I look forward to another great year in Amherst County working with the Board of Supervisors, staff and the community. In closing, I wish to express my appreciation to our dedicated staff, and County and School leaders, who work as a team to provide the best services possible for the citizens of Amherst County.

Sincerely,



Dean C. Rodgers

Amherst County Administrator

County Overview

History

Amherst County was formed in 1761, from parts of Albemarle County. The county was named for Sir Jeffrey Amherst, known as the "Conqueror of Canada", who commanded the British forces that successfully secured Canada from the French. Jeffrey Amherst was named Governor of Virginia, although he never came to the colony. Native Americans were the first humans to populate the area. They hunted and fished mainly along the countless rivers and streams in Amherst County. With the establishment of the Virginia Colony in 1607, English emigrants arrived in North America. By the late 1600's English explorers and traders traveled up the James River to our area. Early trading posts formed between 1710 and 1720. By 1730, many new families moved into the land currently known as Amherst County drawn by the desire for land and the good tobacco-growing soil.

The original county seat had been in Cabelsville, now Colleen, in what would later become Nelson County. In 1807 Amherst County assumed its present proportions when Nelson County was formed from its northern half. At that point, the county seat was moved to the village of Five Oaks, later renamed Amherst. The present county courthouse was built in 1870 and has

In the early days, the major crop raised in Amherst County was tobacco. Apple orchards were part of mixed farming that replaced tobacco, especially in the late 19th century. Timber, mining and milling were also important industries. The introduction of the railroad in the late 19th century greatly influenced the county's growth. Amherst County contains many good examples of 18th, 19th and early 20th century rural and small town architecture. The downtown area of Amherst is a classic example of early 20th century commercial architecture.



Brightwell Mill, Amherst County

Form of Government

The County of Amherst, Virginia (the County) is organized under the County Executive (County Administrator for Amherst) Form of Government as provided for in the Code of Virginia. Under this form of government, the Board of Supervisors appoints a County Administrator to serve as the Chief Administrative Officer of the County. The Administrator serves at the pleasure of the Board of Supervisors, implements its policies, appoints department heads, and directs the business activity of the county.

The Board of Supervisors is a five member body, elected by the voters of the electoral districts in which they reside. The Chairman of the Board is elected annually by its members. Each member of the board serves a four-year term. The Board of Supervisors enacts ordinances, appropriates funds, sets tax rates, and establishes policies for the county administration to provide quality public service.

Location

Amherst County is a rural county located in the Blue Ridge Mountain Region of Central Virginia. Amherst is approximately 50 miles south of Charlottesville and across the James River from Lynchburg. The county is 479 square miles in area.

Amherst County is bordered by the counties of Rockbridge, Nelson, Appomattox, Campbell, Bedford, and the independent City of Lynchburg. The James River creates the natural southern and eastern boundaries of the county. The Blue Ridge Mountains contain the western boundary of the county.

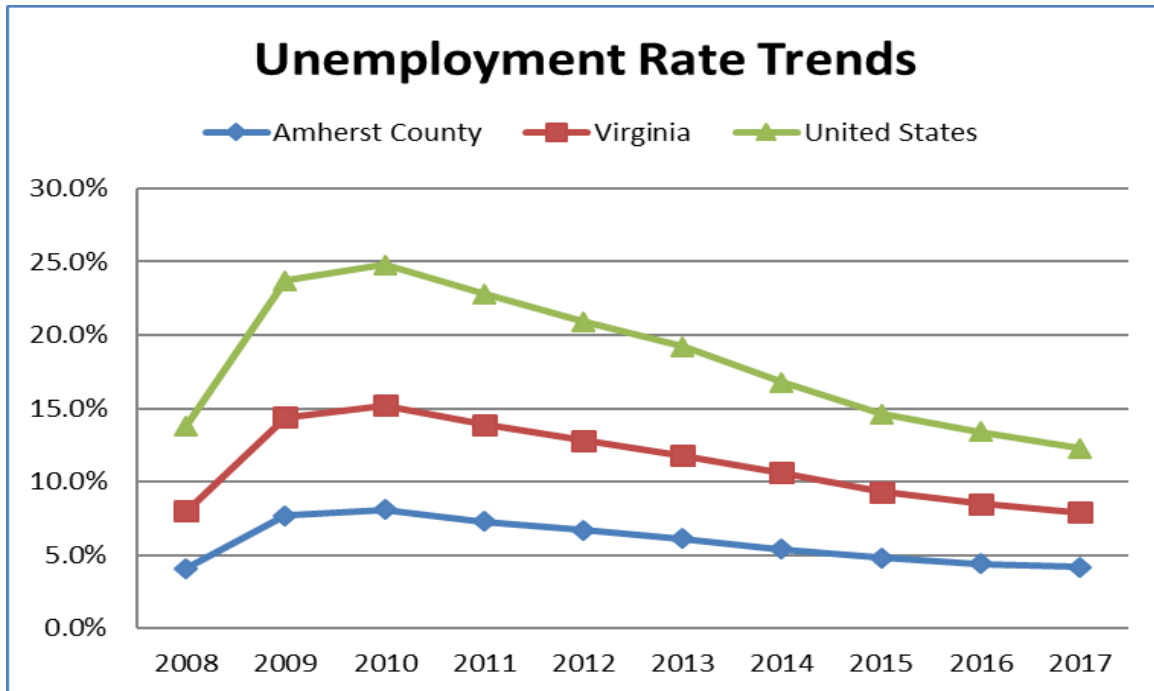
US-29 runs through the county connecting the southern parts of Virginia to the northern parts, creating economic development opportunities for the County. US-29 gives access to Interstate 64 as well. Route 60 runs east to west across the state allowing for connection to the state capital Richmond as well as Interstates 64 and 81. With both highways, visitors and residents can easily reach many areas of the state with ease.



Labor Force and Unemployment

Amherst County has a well educated workforce with 84% of it's adult population holding at least a high school diploma. Of those high school graduates, 77% have had at least some college and 29% hold a bachelor's degree or higher.

Amherst County still remains at the average unemployment rate for itself and the surrounding localities at 4.0%. After the economic downturn, where Amherst saw unemployment rise to a high of 8.1%, the county has seen a steady decline since 2010. The most recent average monthly unemployment rate as of December 2018 was 2.7%, a rate not seen since before 2008.



Source: Virginia Employment commission, Local Area Unemployment Statistics

Statistical Information

Major Employers

<u>Employer</u>	<u>Industry</u>
Amherst County School Board	Government
Central Virginia Training Center	Medical
Glad Manufacturing Company	Manufacturer
Greif Packaging LLC	Manufacturer
County of Amherst	Government
WalMart	Retail
Sweet Briar College	Education
Johnson Health Center	Medical
Food Lion	Retail/Grocer
Centra Health	Medical

Source: Virginia Employment commission, Local Area Unemployment Statistics

Amherst County Strategic Plan

Mission

The mission of Amherst County's government is to provide limited, efficient and effective government services that promote liberty and a high quality of life for our citizens. We are a County open for business in a secure community dedicated to providing a superior work force through investments in education and economic development. Our citizens expect and we deliver a fiscally responsible and transparent government.

Vision

Amherst County will.....

- Have the resources and infrastructure that promotes business growth
- Achieve excellence in academic and vocational education
- Have a sustainable and efficient government that respects personal liberties
- Promote and protect its natural beauty, agricultural economy and recreational opportunities

Values

- Transparent, open government
- Fiscal responsibility
- Quality education
- Safe and secure community
- Promote a sense of liberty
- Limited, efficient and effective government

Executive Summary

This document provides the means to see whether the county staff is producing the results the Board of Supervisors wants to achieve. The Supervisors have established 6 major goals for the county. Those goals are in a prioritized order so that staff know to apply our limited resources to the items highest in the list. These goals, objectives and strategies are reviewed and modified each year at the Supervisors' strategic planning retreat in August. The metrics are developed by staff. Note that the Supervisors rely upon the Economic Development Authority to implement the county's 2016 Strategic Plan for economic development. The Supervisors rely on the Community Development Department to implement the county's 5-year Comprehensive Plan for land use.

Goal: Aspirational end states. (Numbered)

Objective: Specific indicators that will show the end state has been achieved. (Lettered and bolded)

Strategy: the means being employed to achieve the objective. (Numbered)

Metric: How or what we measure to gauge progress. (Lower case letters)

Amherst County Strategic Plan

Metrics (based on fiscal year of Jun-Jul)		2018	2019	2020	Note
Goal 1: Promote Business Growth					
A. Retain & Attract Businesses					
1. EDA strategic plan	1. EDA action items completed	21			EDA
2. Support business growth	2. Ordinance/Policy changes	1			ComDev 8
3. Support new start ups	3. New startups	56			CoR/Twn 9
	4. Small business dev ctr. workshops	9			EDA
4.** Promote Agriculture	5. Promote organic farming				Ext Svs 30
	6. Schools purchase local ag products				Purch 31
	7. # of USDA-Certified personnel for County				Ext Svs 32
B. Community Development					
1. Broadband availability	1. Internet access	0			ComDev 10
2. Enhance rt. 29 corridor	2. Rt 29 Corridor improvements	1			ComDev 11
	3. Better mowing of all medians and roadways				Sheriff 33
	4. Sidewalks, lights & wheelchair lanes				ComDev 34
Goal 2: Promote Tourism					
A. Demonstrate increased use of Public Facilities					
1. Increase wayfinding signs	Installed wayfinding signs	1			ComDev 1
2. Promote tourism	Itineraries developed	3			Tourism 2
3. Promote events	Social media counts	3587			PIO 3
	Attendance counts	40,477			Tourism 4
	New events created	2			Tourism 5
4. Promote attractions					
	Print ads	20			Tourism
	Website hits	1114			Tourism 6
	Businesses on Google Maps	?			Chamber 7
Goal 3: Promote/Protect County Assets					
A. Demonstrate pride in the appearance of our community					
1. Promote assets	# of participants in ACSO Clean and Green	75			ACSO
a. manage public relations	# of programs to grow pride in County facilities	2			ComDev 23
	Published opinion pieces				PIO 35
2. Enhance Public Facilities					
a. investment in grounds	\$ spent on facilities/ grounds	\$163,012			Fin 24
b. expand pavilions and play areas	\$ spent on improvements to county facilities	\$185,680			Fin 25

Goal 4: Achieve Education Excellence

A. Recognized leader in education in region

1. Promote successes	# of county press releases	40			PIO	
2. Improve Communication	# of county posts and press releases to parents	19			PIO/SD	12

B. Advance vocational training opportunities

1. Workforce/Employer needs	Participants in Roundtable discussions	17			EDA	
2. Local job program	# of internships filled	0			HR	
	# of summer hires	0			HR	
3.** Agricultural and Vocational Programs	# of CTE students	1329			CTE	17
	# of CTE related advertisements	12			CTE	18
	# of FFA and 4H members				Ext Svs	
	# students on field trips to local ag operations				Ext Svs	

C. Promote diverse education opportunities

1. Locality Scholarship	Under Study	X			Admin	
-------------------------	-------------	---	--	--	-------	--

Goal 5: Recruit/Retain High Quality Staff

A. Responsive Customer Service

1. Training and Certification programs	# of employees receiving training that year	230			HR	19
2. Support staff as "face" of County	# of Front line staff spotlights	12			PIO	20

B. Highly efficient manpower

1. Current technology	# of new or improved solutions.	9			IT	21
2. Proper staffing levels	complete staffing study/ determine needs in 2019 FY	X			HR	

C. Demonstrated Board investment in its people

1. Increase understanding	# of Department spotlights	5			CAdm EA	
2. Improve salaries 2019 STUDY COMPLETION	COLA as a percentage of CPI	0.95			Fin	22

Goal 6: Increase Citizen Engagement

A. Recruit citizens to participate in local government

1. Increase in volunteers	total # of applicants for B, C, C, C positions	24			CAtty EA	26
a. Leadership Amherst graduates	# graduates and # of applicants	6			EDA	
b. citizen academy	# participants	0			ComDev	
c. publicize opportunities	# FB posts, press releases, and website	113			PIO	27

2. Increase public outreach

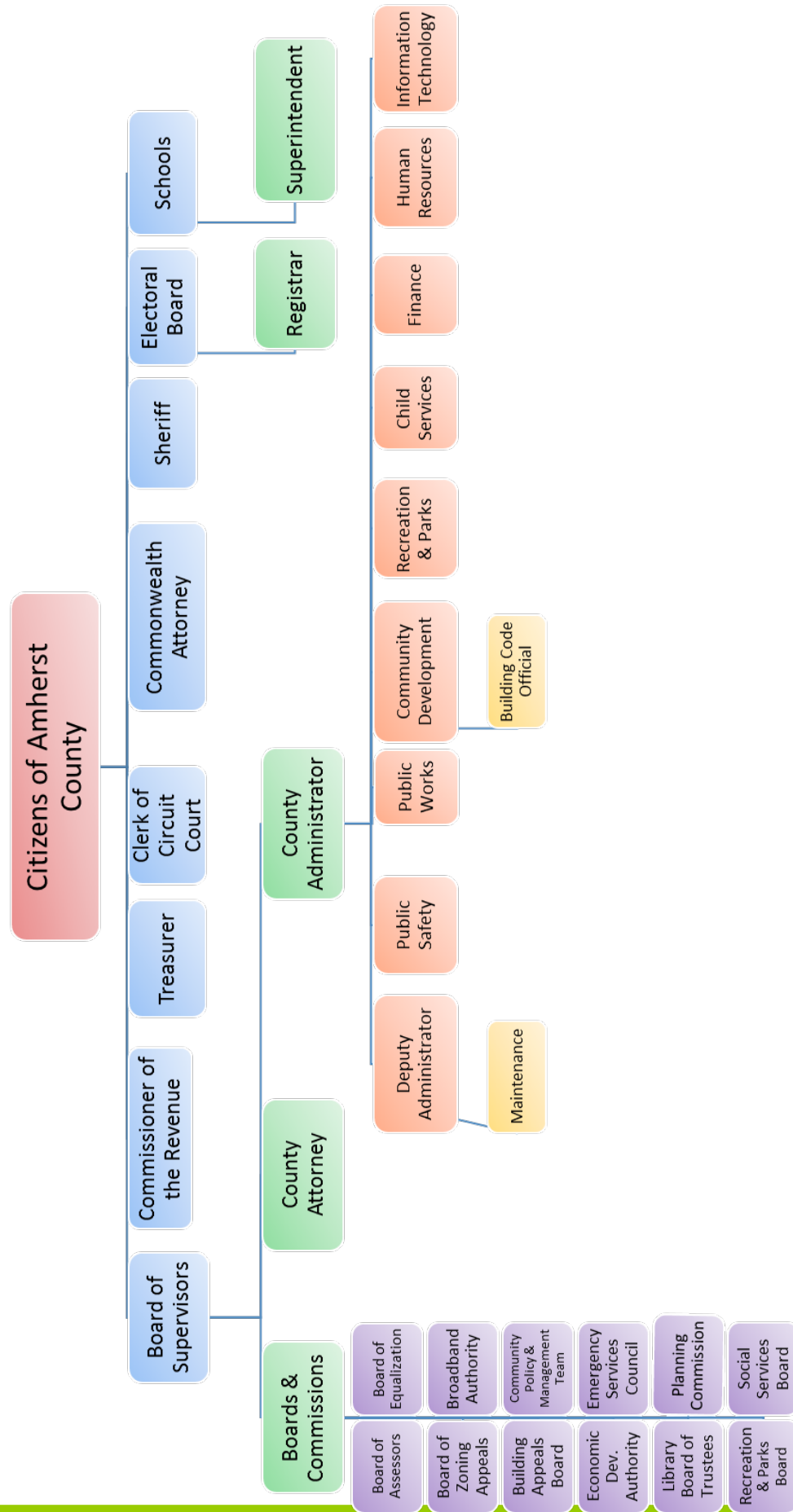
a. social media	how many reached in facebook posts (wkly avg)	3014			PIO	28
b. citizen portal	# total registrants	0			IT	
c. hard copy surveys	# responses/survey	0			PIO	
d. "town hall" meetings	# meetings & attendance	1			CAdm EA	29
e. senior luncheon	avg # attendees/month	220			R&P	

** Denotes high priority item for FY19

NOTES:

1. Train Depot entrance sign
2. Itineraries are suggested agendas of activities for county visitors for any Friday evening through Sunday
3. Social Media Followers: Facebook 1,467, Instagram-51, Tourism & County Fair - 2069
4. Includes Garden Fest, Museum presentations, Fire Dept 100th celebration, Visitor Center opening, Summer Solstice, Halloween, Sangria Saturdays, Wine & Bluegrass
5. County Fair, Peacock Festival
6. Tourism and County Fair websites combined. Tourism site has been live for 6 months and County Fair site just 3 months.
7. Not sure how to acquire this number.
8. Chp 7, Art XII, Dealing with derelict structures and tax abatement
9. Includes all types of business licenses issued by the Commissioner of Revenue (43) and by the Town of Amherst (13)
10. Tracks new SCS/AcellaNet customers
11. Got VDOT to clean curbs & gutters.
16. County posts/releases about schools (19) plus total school-to-parent posts
17. Grades 6-12
18. Number of promotional publications/events
19. Retirement Planning, Leadership Series, Group Facilitation, Records retention, Service excellence, Various software, Disaster recovery, Credit card procedures, FOIA
20. Press releases or posts about a county employee. Will include featured spotlights in future.
21. Refurb website, facebook page, twitter account, bldg permit software, Aladtec leave tracking, PCR software w/ Zoll upgrade, CAD software for 911 Dispatch, tablets to medic units, radios & dishes for Public Works and Rescue buildings.
22. CPI for 2018 was 2.1; BoS approved 2% raise.
23. PC Beautification Comte, ACSO Clean & Green Day
24. Ground maintenance
25. Playgrounds and parking lot paving at the parks
26. Total applicants to all bodies.
27. Events, press releases, public notices, job opportunities
28. This number provided by FaceBook.
29. At Pleasant View Elementary School
30. Educational or promotional events
31. In dollars spent
32. # of individuals
33. Inmate workforce days
34. Projects completed
35. Ltrs to editor or ghost-written opinion pieces

COUNTY ORGANIZATION





COUNTY OF AMHERST



OFFICE OF THE FINANCE DIRECTOR

TELEPHONE (434) 946-9400

FAX (434) 946-9370

AMHERST COUNTY ADMINISTRATION BUILDING
153 WASHINGTON STREET
P. O. Box 390
AMHERST, VIRGINIA 24521

MEMORANDUM

TO: Department Heads, Agencies, and Constitutional Officers

FROM: County Administrator and Finance Director

DATE: September 18 2018

RE: Fiscal Year 2020 Budget Schedule

Wednesday, September 19, 2018	Schedule & Instructions distributed with worksheets
Friday, October 26, 2018	CIP requests are due to Finance for review
Friday, November 2, 2018	Departments receive CIP correction requests from Finance
Friday, November 9, 2018	Corrections/additions/modifications to CIP requests due to Finance
Tuesday, November 13, 2018	Publish Outside Agency/Non-Profit request document
Friday, November 16, 2018	Final Draft CIP requests delivered to staff committee members for prioritization
Monday, November 26, 2018	Staff committee CIP prioritizations due back to Finance
Monday, November 26, 2018	FY 2020 O&M budget estimate worksheets distributed to departments
Wednesday, November 28, 2018	Supplemental budget requests due to Finance for review
Thursday, November 29, 2018	Staff CIP Prioritization Workshop
Monday, December 3, 2018	Departments receive Supplemental budget correction requests from Finance
Friday, December 7, 2018	Corrections/additions/modifications to Supplemental budget requests due back to Finance
Wednesday, December 12, 2018	Final Draft Supplemental budget requests delivered to staff committee members for prioritization
Monday, December 17, 2018	Staff Prioritizations due back to Finance
Thursday, December 20, 2018	Staff Supplemental Budget Prioritization Workshop
Thursday, December 20, 2018	FY 2020 O&M budget worksheets with changes due back to Finance
Thursday, January 3, 2019	Send Board of Supervisors CIP for prioritization
Monday, January 7, 2019	Outside agency/Non-profit funding requests due
Monday, January 7, 2019	Board of Supervisors return CIP prioritizations to Finance
Tuesday, January 15, 2019	Board of Supervisors CIP Prioritization Workshop and receive Supplemental requests for prioritization
Tuesday, January 22, 2019	Board of Supervisors return Supplemental prioritizations to Finance
Tuesday, February 5, 2019	Board of Supervisors' Supplemental Prioritization workshop
Wednesday, January 16, 2019 to Monday, February 11, 2019	Staff Balance Budget
Tuesday, February 19, 2019	Revenue Projections and proposed budget presented to Board of Supervisors
Tuesday, March 5, 2019	Board of Supervisors Budget Workshop
Tuesday, March 19, 2019	School Board presents draft to Board of Supervisors & Budget Workshop



COUNTY OF AMHERST



OFFICE OF THE FINANCE DIRECTOR

TELEPHONE (434) 946-9400

AMHERST COUNTY ADMINISTRATION BUILDING
153 WASHINGTON STREET
P. O. Box 390
AMHERST, VIRGINIA 24521

FAX (434) 946-9370

Thursday, March 22, 2019

School Board final budget due to Administration to be included in the final draft for Board of Supervisors

Tuesday, March 26, 2019

Board of Supervisors Final Budget Workshop

Monday, April 1, 2019

Public notice of public hearing in New Era Progress

Tuesday, April 16, 2019

Public hearing on the Budget, FY 2020-2024 CIP, and Tax Rate

Tuesday, April 23, 2019

Adoption of the FY 2018 Budget, FY 2020-2024 CIP, and Tax Rate

Friday, May 3, 2019

Tax bills issued

Wednesday, June 5, 2019

Taxes due

Funds Structure and Basis of Budgeting

Basis of Accounting

The County's accounting records are maintained on a current financial resources measurement focus and the modified accrual basis for the General Fund, Special Revenue Funds, and Capital Improvement Funds. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual, i.e. as soon as they are both measurable and available. General Fund tax revenues are considered measurable when they have been levied and available if collected within 60 days of year end. Grant revenues are considered measurable and available when related grant expenditures are incurred. All other revenue items are considered measurable and available when cash is received. Expenditures are recorded when a liability is incurred, as under accrual accounting. However, debt service, compensated absences, and other post-employment benefits, as well as expenditures related to claims and judgments are recorded only when payment is due.

Fund Accounting

The accounts of the County and its discretely presented component units (Amherst County Public Schools and the Economic Development Authority) are organized on the basis of funds, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts, which comprise assets, liabilities, fund equities, revenues and expenditures, or expenses, as appropriate. The various funds are summarized by governmental or business-type activities in the general purpose financial statements, while component units are reported in separate columns/rows. The following fund types and account groups are used by the County:

General Fund

The primary operating fund of the County and accounts for all revenues and expenditures applicable to the general operations not accounted for in other funds. Revenues are derived primarily from property and other local taxes, licenses, permits, charges for services, use of money and property, and intergovernmental grants.

Special Revenue funds

Special revenue funds account for the proceeds of specific revenue sources (other than major capital projects) that are legally restricted to expenditures for specified purposes. The Special Revenue fund reports revenues and expenditures related to the Dare Program, Recreation Activities, E-911 operations, Community Development Block Grant, and Solid Waste.

Capital Projects funds

Capital projects funds account for financial resources to be used for the acquisition or construction of major capital facilities, other than those financed by proprietary funds. The capital projects fund accounts for the renovations, construction, and improvements related to County capital assets. Financing is provided by debt issuances and General Fund transfers.

Proprietary Funds

The Amherst County Service Authority is presented in an *enterprise fund* that accounts for the Authority's water distribution system and sewage collection, pumping stations, and treatment plant. Enterprise funds distinguish operating revenues and expenses from non-operating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with the fund's principal ongoing operations. The principal operating revenues of the County's enterprise fund are charges to customers for sales and services. Operating expenses include the cost of sales and services, administrative expenses, and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as non-operating revenues and expenses.

Fiduciary funds

Fiduciary funds account for assets held by the government in a trustee capacity or as agent or custodian for individuals, private organizations, other governmental units, or other funds. Agency funds include the Special Welfare and Forfeited Assets Funds.

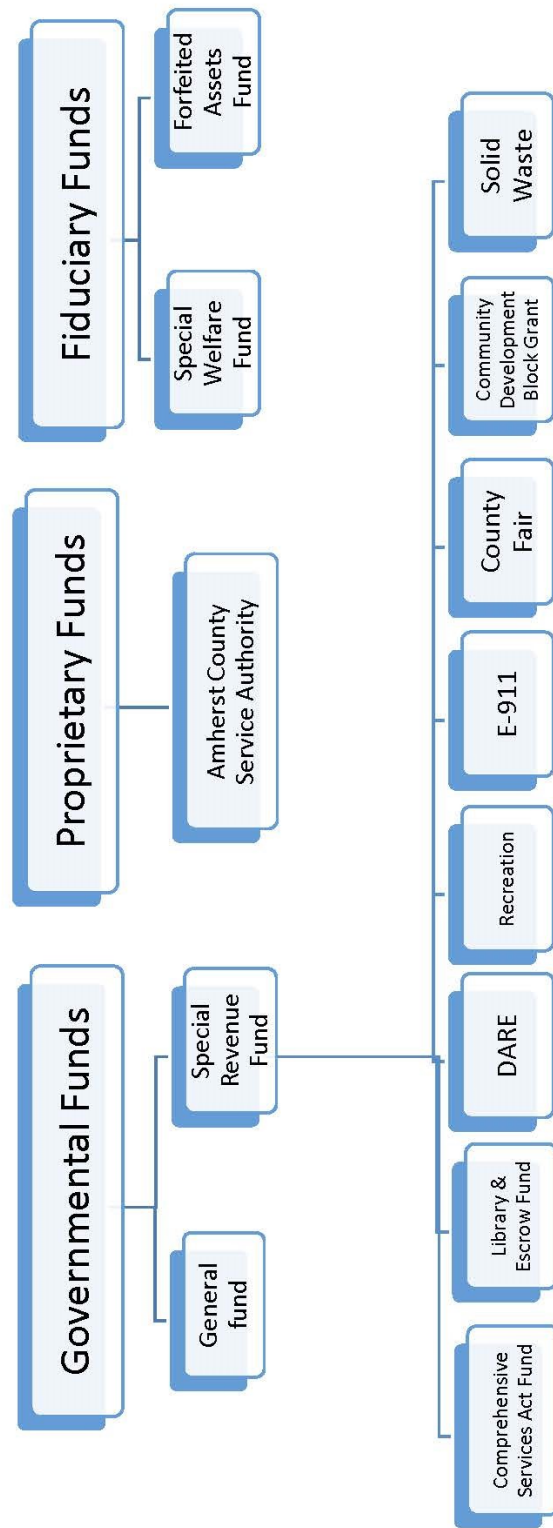
Basis of Budgeting

In most cases, the County's budget follows the same basis of accounting used in preparing the County's Comprehensive Annual Financial Report (CAFR), which is prepared in accordance with generally accepted accounting principles (GAAP). Several exceptions should be noted. The budget document does not include Special Revenue, Fiduciary, or Capital Project funds. In addition, the budget for the proprietary fund is adopted by the Amherst County Services Authority at a different time and in accordance with GAAP with the exception that the budget recognizes the flow of funds (i.e. payment of debt principal is budgeted and depreciation is not budgeted). For some proprietary fund transactions, revenue recognition under the budgetary basis is deferred until amounts are actually received as cash, whereas these transactions are recorded as revenue when measurable and available under the GAAP basis of accounting. Budgeted amounts reflected in the financial statement are as originally adopted or as amended by the Board of Supervisors or County Administrator.

In May of each year, the County Board of Supervisors adopts the budget by resolution and funds are appropriated at the department level for the General Fund, at the major category of expenditures for the School Operating Fund, and at the fund level for the Comprehensive Services Fund and other funds through the passage of an appropriations resolution.

Formal budgetary integration is employed as a management control device during the year for the General Fund. The level of control at which expenditures may not legally exceed appropriations is specified in the appropriations resolution. Potential budgetary overages among individual General Fund departments are identified through quarterly reports presented to the Board of Supervisors, and tend to be addressed through budget amendments considered each June.

County Fund Structure





AMHERST

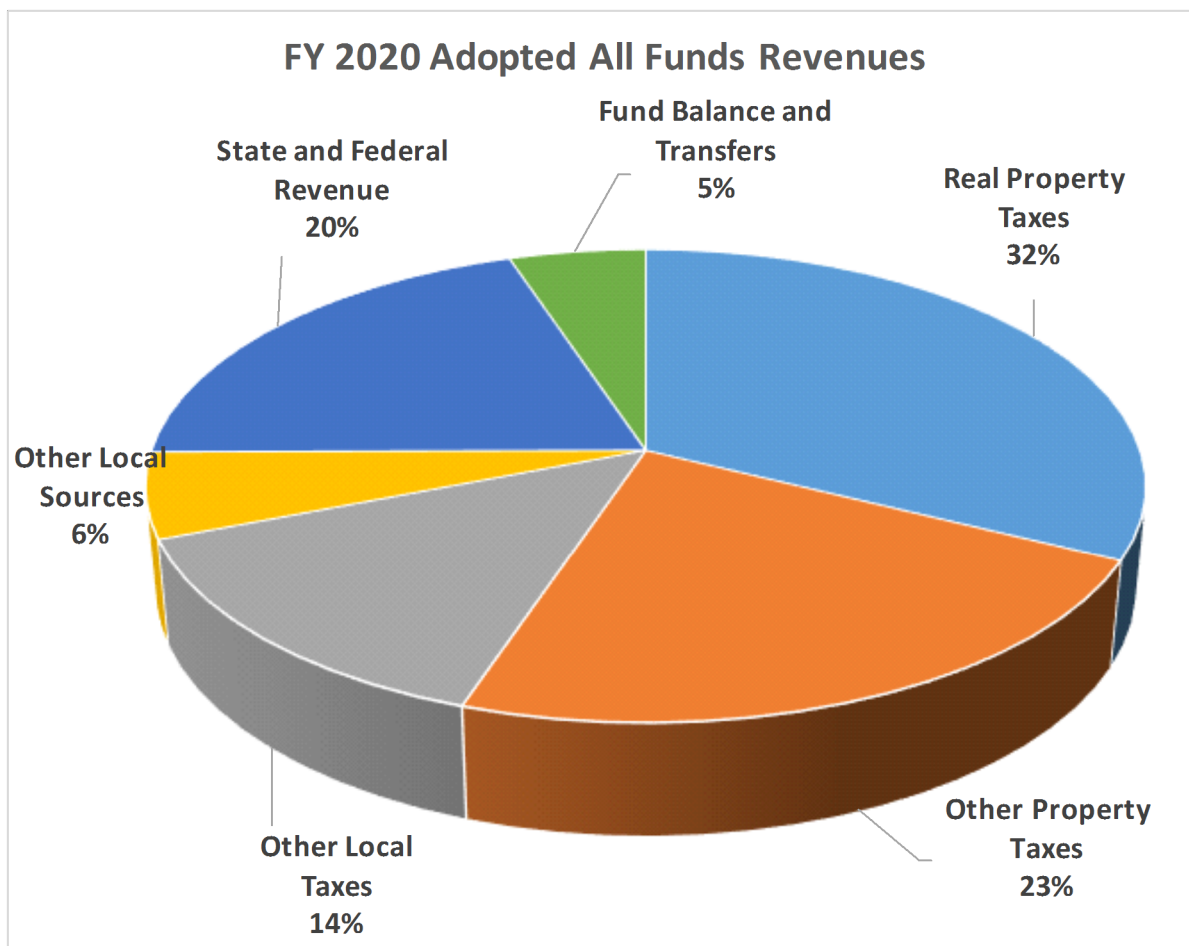
Perfect Slice of Virginia

AMHERST COUNTY

FUND SUMMARIES

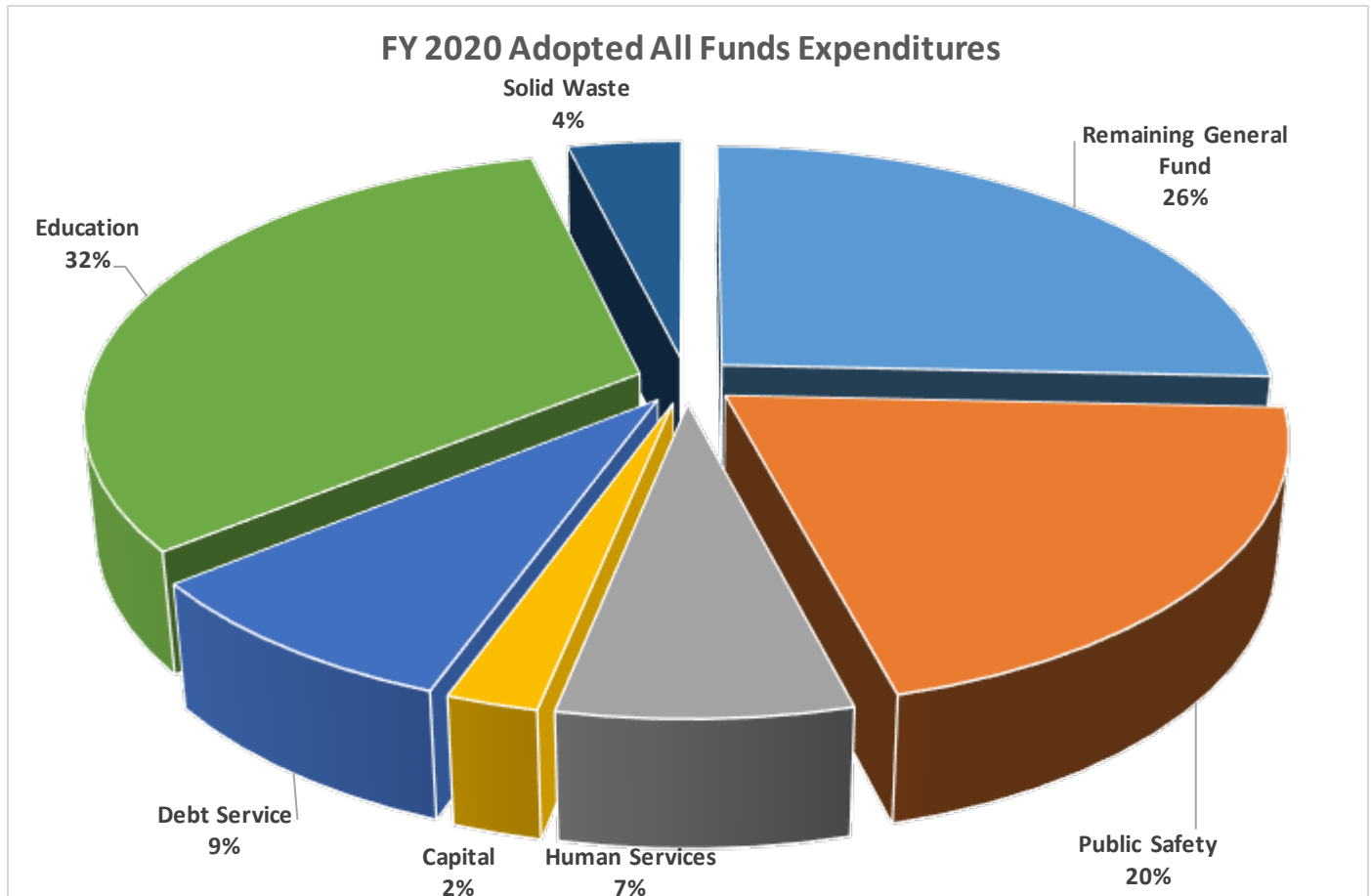
Revenue Summary FY 2020 Adopted Budget

	FY 2017 Actual	FY 2018 Actual	FY 2019 Amended	FY 2020 Adopted	INC/DEC FY 2020
REAL PROPERTY TAXES	\$ 14,207,806	\$ 14,143,819	\$ 14,250,750	\$ 14,320,000	0.49%
PUBLIC SERVICE TAXES	777,816	775,430	777,445	775,000	-0.31%
PERSONAL PROPERTY TAXES	8,738,980	9,133,539	9,208,000	9,320,350	1.22%
OTHER LOCAL TAXES	5,923,894	6,010,740	5,993,000	6,149,075	2.60%
PERMITS, FEES & LICENSES	239,820	222,071	213,000	222,000	4.23%
FINES & FORFEITURES	469,572	530,585	242,370	-	
USE OF MONEY AND PROPERTY	138,814	267,666	166,155	233,190	40.34%
CHARGES FOR SERVICES	1,709,483	1,792,563	1,743,449	1,830,200	4.98%
MISCELLANEOUS REVENUE	975,031	630,213	425,641	300,700	-29.35%
STATE REVENUE	7,331,142	7,574,062	7,857,564	7,454,386	-5.13%
FEDERAL REVENUE	1,370,122	1,496,808	1,300,000	1,400,000	7.69%
TRANSFERS	1,741,483	1,626,935	1,371,486	1,263,584	
USE OF FUND BALANCE	-	370,000	1,966,756	998,831	-49.21%
GRAND TOTAL ALL FUNDS	\$ 43,623,963	\$ 44,574,431	\$ 45,515,616	\$ 44,267,316	-2.74%



Expenditure Summary FY 2020 Adopted Budget

	FY 2017 Actual	FY 2018 Actual	FY 2019 Amended	FY 2020 Adopted	INC/DEC FY 2020
General Government	\$ 2,603,405	\$ 2,483,930	\$ 2,680,574	\$ 2,593,644	-3.24%
Judicial	1,198,508	1,324,980	1,480,449	1,477,218	-0.22%
Public Safety	9,983,249	9,534,860	9,466,983	8,828,329	-6.75%
General Services	562,771	785,843	795,392	622,829	-21.70%
Culture & Leisure	1,246,078	1,310,845	1,346,585	1,261,447	-6.32%
Community Development	669,058	902,234	715,833	692,386	-3.28%
Human Services	2,862,258	3,081,349	3,396,569	3,178,577	-6.42%
Debt Service & Other	6,184,526	6,314,122	8,687,977	8,332,383	-4.09%
Transfers	16,054,149	16,617,041	15,527,822	15,595,919	0.44%
Subtotal General Fund	\$ 41,364,002	\$ 42,355,204	\$ 44,098,184	\$ 42,582,732	-3.44%
SOLID WASTE	\$ 1,526,167	\$ 1,933,492	\$ 1,783,986	\$ 1,684,584	-5.57%
Less: GF Transfer to Solid Waste	(1,524,375)	(1,280,162)	(1,362,986)	(1,213,584)	-10.96%
Subtotal Solid Waste	\$ 1,792	\$ 653,330	\$ 421,000	\$ 471,000	11.88%
GRAND TOTAL	\$ 41,365,794	\$ 43,008,534	\$ 44,519,184	\$ 43,053,732	-3.29%



General Fund Revenue Overview

Real Property Taxes

Real Property taxes are assessed on all real estate within the County. Property is assessed as of January 1st. Tax bills are due on June 5th and December 5th each year. The Commissioner of the Revenue administers real property taxes and keeps a record of a property's assessed value. The tax rate for 2019 is \$.61 per \$100 of assessed value.

Public Service Taxes

The Virginia Division of Public Service Taxation is responsible for the assessment of all property of Public Service Corporations for local taxation. The assessment is forwarded to the Commissioner of the Revenue each year for taxing purposes. These tax bills are due December 5th.

Personal Property Taxes

Personal property taxes are assessed on various classes of personal property. Property is assessed as of January 1st. Tax bills are due December 5th. The Commissioner of the Revenue administers personal property taxes and keeps a record of a property's assessed value. Rates for tax year 2019 vary from \$3.45 to \$3.95 per \$100 of assessed value depending on the property type.

Other Local Taxes

The "other local tax" category includes all locally assessed taxes other than property taxes. Other local taxes represent 18% of the general fund budget in FY2020 at a combined \$6,149,075. Major revenue sources within the other local tax category include the local sales tax, consumer utility taxes, the business professional and occupational license tax (BPOL), vehicle license fees, and meals tax.

Local Sales Tax

The local option sales tax is a 1% tax on the sale of most goods within the County. The Commonwealth of Virginia collects a 4% tax for a total sales tax of 5%. Both the local option and the state sales taxes are collected at the point of sale. The Virginia Department of Taxation remits the local option sales tax back to the County on a monthly basis.

The FY2020 budget projects local-option sales tax receipts of \$2,754,000, representing a \$54,000 increase from the adopted FY 2019 amount. Annual collections from this source have been growing somewhat in recent years.

Business Professional and Occupational License (BPOL) Tax

The BPOL tax is a tax on the gross receipts of businesses, which operate in Amherst County. Tax is due annually on May 1st and must be paid before a business can receive a business license. The amount of BPOL revenue the County receives in any given fiscal year is dependent on the gross receipts of businesses in the prior calendar year. . The FY2020 budget anticipates a slight decrease in this revenue source.

Consumer Utility Taxes

Consumer utility taxes are collected on gas and electric services provided to Amherst County residents and businesses. The FY2020 budget anticipates an increase of \$23,000 in this revenue source.

Vehicle License Fee

All Amherst County residents must register their vehicles, boats, motorcycles, and trailers in the County for taxation. Citizens no longer receive a decal for their vehicles, but are still required to register their property and must pay a registration fee that is due December 5th. The FY2020 budget does not anticipates an increase of \$65,000 in this revenue source.

Meals Tax

The County has a 4% meals tax for food and beverage served by a restaurant, caterer, or grocery/deli. The tax is filed, and paid monthly in the Commissioner of the Revenue's office. The FY2020 budget anticipates a slight increase of \$15,000 in this revenue source.

Permits, Fees, and Licenses

The County generates local revenue from charges for building permits, planning permits, and several other miscellaneous licenses and fees, such as dog licenses and night fishing permits. The FY 2020 total is \$ \$9,000 higher than the FY 2019 amount primarily due to an increase in building permits based on historical trends and forecasts of future growth.

Fines and Forfeitures

This revenue is generated by the Sheriff's department and only by a supplemental appropriation of the income. The County therefore does not budget for this revenue.

Use of Money and Property

This revenue source is generated from interest earnings and rental of County owned property. The increase in FY 2020 is due to a change in investments that is having a greater return than anticipated in FY 2019.

Charges for Services

The service charges category includes revenue received by the County for direct services provided to citizens. The vast majority of service charge revenue is from Emergency Medical

Services (EMS) transports provided by Fire & Rescue units. Most of the EMS Funds are recovered from insurance companies, Medicare, and Medicaid, representing \$1,000,000 of the FY2020 budget. Other revenues in the service charge category include parks and recreation fees, courthouse security fees, and Commonwealth Attorney collection fees.

Recovered Costs and Miscellaneous Revenues

Recovered costs and miscellaneous revenues include reimbursements from the Amherst County Service Authority and the Amherst County School Board for services provided to them; and insurance recoveries for damage to County.

STATE REVENUES

Amherst County receives funding from the Commonwealth of Virginia in several areas, adding up to approximately \$7.5 million for FY 2020. The largest state revenues are personal property tax relief reimbursement, salary and benefits reimbursements for state-supported positions, and centralized services reimbursement through the Virginia Department of Social Services.

Personal Property Tax Relief Reimbursement

In 1998, the Commonwealth of Virginia began its Personal Property Tax Relief Act (PPTRA) program, under which Virginia residents would pay a decreasing percentage of the personal property tax on their qualifying personal vehicles. The original intent of PPTRA was to provide 100% reimbursements of personal property taxes beginning in 2002. However, fiscal constraints at the state level prevented the full implementation of the reimbursement and statewide relief has been capped at \$950 million. Amherst County's share of the \$950 million is expected to remain at \$2,199,018, a figure that has remained constant for many years.

Compensation Board Shared Expenses

Historically, the Commonwealth of Virginia has supported a sizeable portion of the expenses of local constitutional officers across the state including the offices of the Sheriff, Commonwealth Attorney, Clerk of Circuit Court, Treasurer, and Commissioner of the Revenue in Amherst County.

Communications Tax

Local taxes associated with the telecommunications industry were impacted by State legislation in 2007, as several revenue sources were replaced with the communications tax. These taxes are now received through monthly distributions from the Commonwealth. For FY 2020, communications tax revenue is budgeted at \$1.2 million, level with the FY 2019 budget.

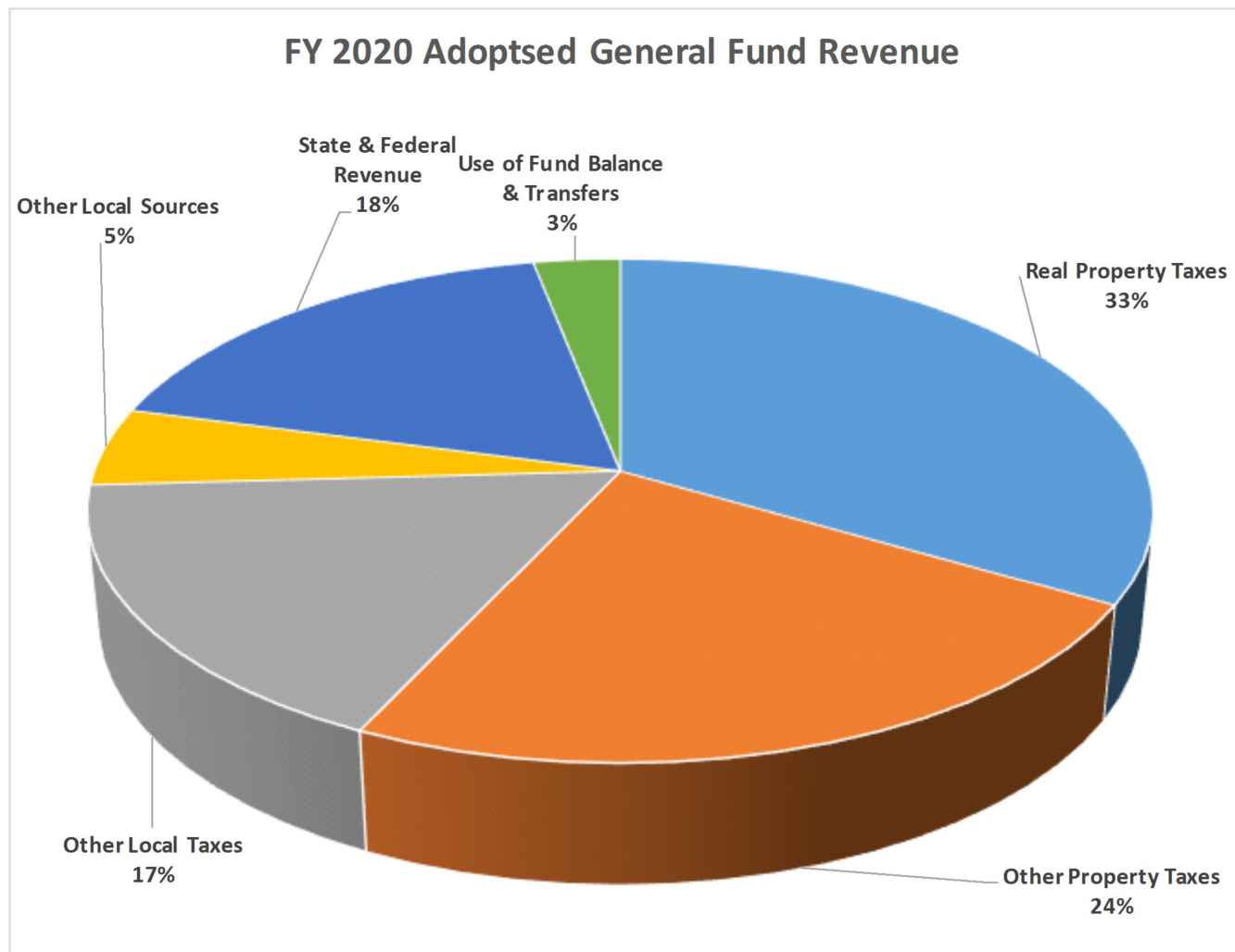
FEDERAL REVENUES

Federal revenue for local operations is budgeted for \$1.4 million in FY2020. The majority of these funds are received as a centralized services reimbursement through the Virginia Department of Social Services according to an annual cost allocation.

OTHER FUNDING SOURCES

Use of Fund Balance

The Use of Fund Balance are those funds identified by the Board of Supervisors to pay for current year Capital and Supplemental projects approved by the Board. The general fund operations does not use fund balance to balance the operations budget.



General Fund Revenues Summary

	ACTUAL FY 2017	ACTUAL FY 2018	AMENDED FY 2019	ADOPTED FY 2020
REAL PROPERTY TAXES				
REAL ESTATE TAXES	\$13,937,241	\$13,894,393	\$14,037,250	\$14,120,000
DELINQUENT REAL ESTATE TAXES	268,421	246,010	208,500	200,000
ROLLBACK TAXES	2,144	3,416	5,000	0
TOTAL	14,207,806	14,143,819	14,250,750	14,320,000
PUBLIC SERVICES TAXES				
PUBLIC SERVICE TAXES	777,816	775,430	777,445	775,000
TOTAL	777,816	775,430	777,445	775,000
PERSONAL PROPERTY TAXES				
PERSONAL PROPERTY TAXES	5,529,458	5,865,001	6,025,000	6,180,000
DELINQUENT PERSONAL PROPERTY TAXES	271,717	207,155	200,000	200,000
MOBILE HOME TAXES	52,710	54,675	53,000	57,000
DELINQUENT MOBILE HOME TAXES	8,087	6,259	0	5,000
MACH & TOOL TAXES	2,160,553	2,264,774	2,300,000	2,240,000
DELINQUENT MACH & TOOL TAXES	32,948	43,434	0	0
MERCHANT'S CAP TAXES	291,429	309,007	305,000	285,000
COLLECTION FEES	27,002	16,370	25,000	25,000
PENALTY ON ALL TAXES	228,953	230,987	175,000	200,000
INTEREST ON ALL TAXES	136,123	135,877	125,000	128,350
TOTAL	8,738,980	9,133,539	9,208,000	9,320,350
OTHER LOCAL TAXES				
REAL ESTATE SALE FOREFITURES	10,731	0	0	0
LOCAL SALES & USE TAXES	2,621,707	2,673,687	2,700,000	2,754,000
UTILITY TAX - ELECTRIC	810,596	822,911	803,000	825,000
UTILITY TAX - GAS	12,901	13,412	12,000	13,000
BUSINESS LICENSE TAXES	371,097	363,799	380,000	371,850
MOTOR VEHICLE LICENSES	749,710	751,844	725,000	790,000
BANK STOCK TAX	96,330	114,764	93,000	100,000
RECORDATION TAXES	48,746	52,075	50,000	50,000
LOCAL TAX ON DEEDS	165,928	174,599	160,000	168,225
LODGING TAX	69,835	64,489	70,000	62,000
MEALS TAX	966,313	979,160	1,000,000	1,015,000
TOTAL	5,923,894	6,010,740	5,993,000	6,149,075

PERMITS, FEES & LICENSES

ANIMAL LICENSES	13,662	11,748	13,000	12,000
LAND USE FEES	1,433	778	1,000	1,000
TRANSFER FEES	1,008	1,006	1,000	1,000
ZONING ADVERTISING FEES	11,925	14,943	12,000	12,000
STATE LEVY BLDG PERMITS	3,890	1,732	2,000	2,000
BUILDING PERMITS	182,962	167,594	160,000	170,000
NIGHT FISHING PERMITS	1,170	935	1,000	1,000
LAND DISTURBANCE	1,220	1,350	1,000	1,000
SUBDIVISION PLAT FEES	6,460	4,190	5,000	5,000
SITE PLAN REVIEW(ZONING)	585	750	500	500
PLAN REVIEW EROSION/SEDIMENT(B&	500	170	1,000	1,000
COURTHOUSE MAINTENANCE FEES	15,006	16,875	15,500	15,500
TOTAL	239,820	222,071	213,000	222,000

FINES & FORFEITURES

FINES & FORFEITURES	375,634	424,444	242,370	0
PARKING FINES	30	30	0	0
FINES & FORFEITURES - COUNTY20%	93,908	106,111	0	0
TOTAL	469,572	530,585	242,370	0

USE OF MONEY AND PROPERTY

REIMB WATER USAGE	4,206	5,110	5,000	5,000
REIMB ELECTRIC USAGE-SCHOOL	9,432	9,098	8,000	9,350
E-RATE REIMB GTE & BELL ATLANTI	0	0	0	0
INTEREST ON BANK DEPOSITS	32,753	44,284	32,000	105,000
RENT BUFFALO RIVER WATER	1,758	1,738	1,760	1,760
RENT COMMUNITY CENTERS	5,279	12,125	9,000	12,000
RENT HEALTH CENTER	40,368	40,853	40,400	41,000
RENTAL - ANIMAL TRAPS	25	0	0	0
RENT OTHER COUNTY PROPERTY	10	30	10	10
RENT SOCIAL SVCS	15,147	21,909	32,162	28,670
RENTAL OF CO. PROPERTY FOR TOWER	19,576	26,354	21,000	25,000
SALE OF XEROX COPIES	5,232	5,915	5,400	5,400
SALE OF MISC EQUIPMENT	101	0	0	0
SALE OF VEHICLES	2,531	1,250	11,423	0
SALE OF COUNTY REAL ESTATE	2,396	99,000	0	0
TOTAL	138,814	267,666	166,155	233,190

CHARGES FOR SERVICES

SHERIFF'S FEES	2,199	2,199	2,199	2,199
COLLECTION FEES	79,256	114,468	70,000	105,000
COMMONWEALTH ATTORNEY	3,532	3,220	3,500	3,500
CT APPOINTED ATTORNEY	4,178	7,119	6,000	6,000

COURTHOUSE SECURITY FEES	78,398	88,600	83,000	85,000
JAIL PROCESSING FEES	2,882	2,985	3,000	3,000
EMER SERVICES - ACCESS PROGRAM	35,930	33,830	36,000	33,751
EMS FEES FOR SERVICES	998,171	948,520	1,000,000	1,000,000
PARKS & REC - FEES FROM ACTIVITIES	38,956	36,888	40,000	37,000
ACOCA COLLECTION FEES-COMM ATTY	79,573	71,897	65,000	70,000
LIBRARY FINES	20,000	17,290	20,000	20,000
CHARGE FAX TRANSMISSION - LIBRARY	4,547	4,550	4,500	4,500
MAPS	313	213	250	250
COMM DEV CREDIT CARD FEE	0	50	0	0
TOTAL	1,347,933	1,331,829	1,333,449	1,370,200

MISCELLANEOUS REVENUE/RECOVERIES

LIBRARY - TOWN CONTRIBUTION	1,750	0	1,750	1,750
DONATION - PUBLIC SAFETY	0	20,130	0	0
DONATION - ANIMAL CARE CENTER-	625	1,568	500	500
ANIMAL RECLAIMED FEE	1,305	1,440	1,000	1,000
ANIMAL FRIENDLY LICENSE SALE	627	627	650	650
SVC AUTHORITY DATA PROCESSING	13,800	13,800	13,800	13,800
SCHOOL BOARD ACCT SERVICES	13,500	13,500	13,500	13,500
SVC AUTHORITY ACCT SERVICES	19,487	21,471	19,000	19,000
BAD CHECKS FEES	1,342	1,447	1,000	2,000
CREDIT CARD CONVENIENCE FEE	(4,438)	(30)	0	0
BLOOD TEST/DNA FEES	471	631	500	500
MISCELLANEOUS	218,209	345,620	165,759	100,000
REIMB JUDGE SECRETARY SALARY	25,455	25,964	25,000	0
SHERIFF PATROL US FOR SVC	6,480	6,180	5,340	0
REFUND /OVERPAYMENT	592	0	0	0
REIMB - HUMANE SOCIETY	11,596	8,984	8,000	8,000
RECOVERED COST-EMER HOME REPAIR	1,206	683	1,068	0
CO. ORDINANCES ENFORCEMENT	8,388	13,705	0	0
REIMBURSED LODA MEDICAL PYMNTS	5,850	0	7,900	0
GAS TAX REFUNDS/WINTON INSURANCE	0	0	2,150	0
RECOVERED INSURANCE PREMIUM	172	0	0	0
REIMB SALARY- SCHOOL SRO	107,155	111,035	110,000	115,000
REIMB FOR VJCCCA	0	0	0	0
REF & REC - VPA CLIENTS	15,515	12,439	24,644	25,000
INSURANCE RECOVERIES	40,856	15,230	0	0
EMS CALL RECORD REQUEST/SUBPOEN	275	0	0	0
RECD COST-SECURITY FOR ACTIVITI	10,318	14,794	9,080	0
RECD COST CLERICAL COMP SHERIFF	0	0	15,000	0
RECOVERED COST- EMS/FIRE CLASS	144,678	0	0	0
RECOVERED COST - SHERIFF DEPT	1,310	995	0	0
RECOVERED CAPITAL COST	328,508	0	0	0
TOTAL	975,031	630,213	425,641	300,700

STATE REVENUE

MOTOR VEHICLE CARRIERS' TAXES	76,511	75,418	77,000	77,000
MOBILE HOME TITLING TAX	14,001	28,338	30,000	30,000
AUTO RENTAL TAX	21,166	30,167	23,000	23,000
RECORDATION TAXES - STATE	46,371	68,544	50,000	50,413
PPTRA	2,199,018	2,199,018	2,199,018	2,199,018
SHARE COMMONWEALTH ATTY EXPENSE	398,783	408,766	413,000	393,411
SHARE SHERIFF'S EXPENSES	1,530,403	1,568,623	1,700,000	1,637,380
SHARE COMMISSIONER OF REVENUE	103,417	105,756	110,250	109,692
SHARE TREASURER'S EXPENSES	112,812	110,414	120,000	118,501
SHARE REGISTRAR	35,021	35,343	35,000	35,000
SHARE OF CLERK'S OFFICE	313,031	288,459	300,000	297,165
SHARE ELECT BD COMP & EXPENSES	6,876	6,977	6,000	6,500
HOSPITALIZATION FUNDS	0	0	0	0
PUBLIC ASSISTANCE & WELFARE	625,766	646,317	1,114,933	786,556
PSSF GRANT	0	0	0	18,000
UTILITY TAX - TELECOMMUNICATION	1,194,655	1,157,307	1,200,000	1,200,000
STATE REIMB FOR CRIMINAL JURORS	3,557	1,260	8,000	4,000
HEALTH DEPARTMENT	98	32,753	10,000	10,000
LIBRARY GRANT	151,090	150,157	150,000	150,000
FIRE PROG FUND ALLOCATION GRANT	95,468	198,452	97,750	97,750
EMERGENCY VEHICLE REGISTRATION	31,435	32,202	32,000	32,000
EMERGENCY MANAGEMENT GRANT	52,342	0	0	0
OEMS GRANT (EMS)/INMATE WORKFORCE	26,564	30,375	11,583	0
VITA - 911 GRANT	0	150,000	0	0
YOUTH SERVICES GRANT/CSA ADMIN SUPPORT	11,757	11,711	11,000	11,000
VJCCCA - VA JUVENILE COMM CRIME	21,926	4,043	35,000	35,000
DCJS-VICTIM WITNESS GRANT	99,493	96,978	99,500	102,000
GYPSY MOTH PROGRAM REIMB/RSF RES SQUAD GRANT	108,961	106,994	0	
EXTRADICTION FEES	2,414	2,570	855	0
CIRCUIT COURT RECORDS PRESERVATION	12,688	0	0	0
REFUNDED LSB2007 SAVINGS	12,620	16,654	10,000	20,000
DMV REIMBURSEMENT	0	0	2,675	0
REIMB HEALTH DEPARTMENT FUNDS	0	0	0	0
MISCELLANEOUS	12,166	0	0	0
REIMB - STATE BOARD OF ELECTIONS	0	0	0	0
TOTAL	7,320,408	7,563,596	7,846,564	7,443,386

FEDERAL REVENUE

PAYMENT IN LIEU OF TAXES	56,823	129,747	0	0
VA PUBLIC ASSISTANCE-FED REVENUE	1,267,507	1,357,282	1,300,000	1,400,000

FED TASK FORCE - OCDETF REIMB

TOTAL

45,792	9,779	0	0
1,370,122	1,496,808	1,300,000	1,400,000

TRANSFERS

TRANSFER FROM GEN CONSTRUCTION

242,415 0 0 0

TRANSFER FROM LIBRARY DONATIONS

7,246 0 0 0

TRANSFER FROM GRANTS

(32,553) 0 0 0

TRANSFER FUNDS FROM SP REV

0 346,773 8,500 50,000

TRANSFER FROM FORFEIT FUND

0 0 0 0

TRANSFER FROM FORFEIT-COMM ATTY

0 0 0 0

TOTAL

217,108	346,773	8,500	50,000
---------	---------	-------	--------

USE OF FUND BALANCE

USE OF FUND BALANCE

0 0 1,966,756 998,831

TOTAL

0	0	1,966,756	998,831
---	---	-----------	---------

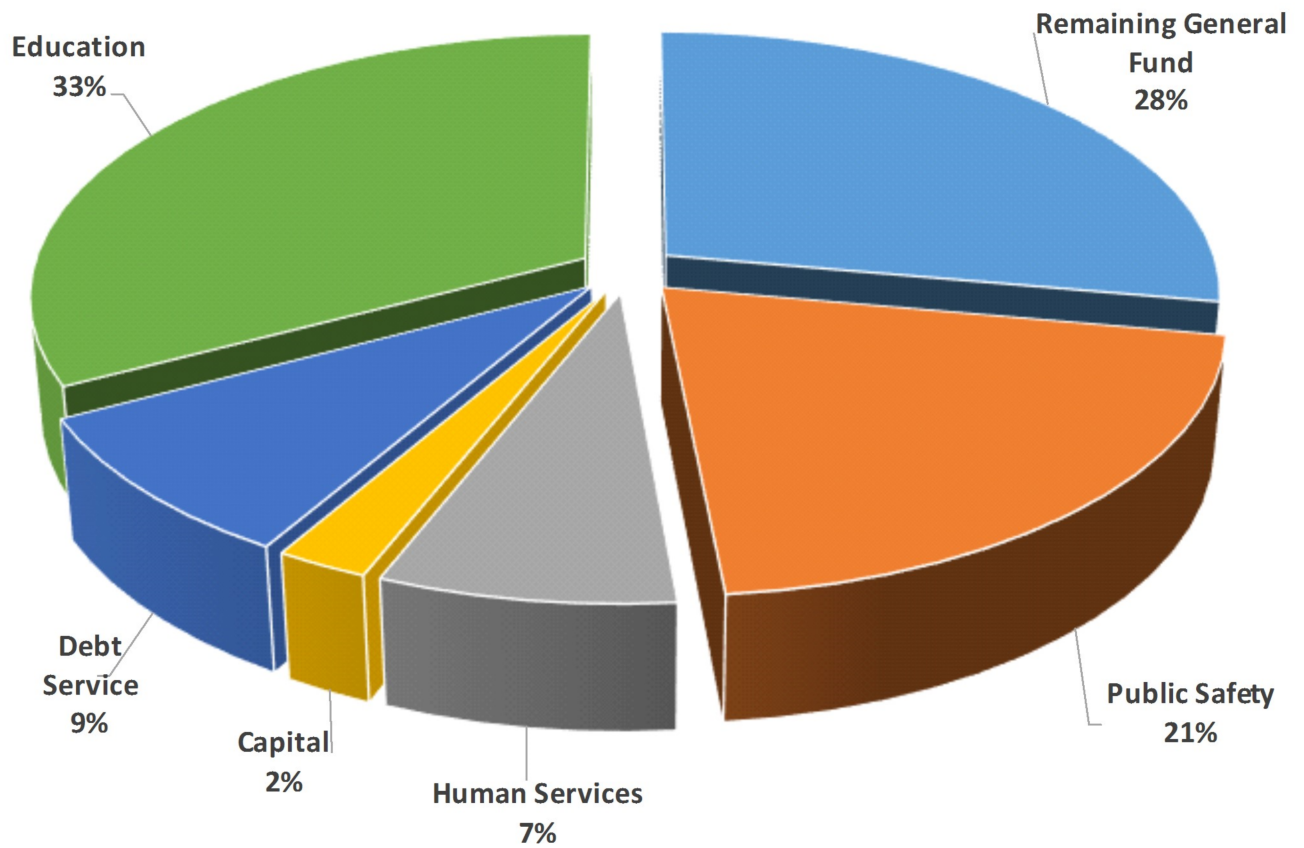
\$41,727,304	\$42,453,069	\$43,731,630	\$42,582,732
--------------	--------------	--------------	--------------

General Fund Expenditures Summary

	FY 2017 Actual	FY 2018 Actual	FY 2019 Amended	FY 2020 Adopted
GENERAL				
BOARD OF SUPERVISORS	\$208,667	\$171,452	\$186,538	\$182,813
COUNTY ADMINISTRATOR	249,147	279,345	299,985	276,530
COUNTY ATTORNEY	220,146	169,666	172,352	170,508
HUMAN RESOURCES	86,983	91,458	156,826	126,881
COMMISSIONER OF THE REVENUE	337,747	328,260	342,753	339,480
TREASURER	429,606	436,583	428,174	418,583
FINANCE	286,613	276,446	283,628	282,118
PURCHASING	179,888	181,230	187,772	185,110
INFORMATION TECHNOLOGY	383,151	370,171	402,507	390,403
ELECTORAL BOARD	98,519	64,593	86,130	84,630
REGISTRAR	122,938	114,726	133,909	136,588
TOTAL	2,603,405	2,483,930	2,680,574	2,593,644
JUDICIAL				
CIRCUIT COURT	72,884	92,552	80,838	77,075
GENERAL DISTRICT COURT	11,979	14,062	15,000	13,070
MAGISTRATE	219	194	1,000	1,000
J&D COURT	13,714	30,085	14,900	14,900
CIRCUIT COURT CLERK	440,308	461,887	504,276	509,037
VJCCA	0	0	65,255	91,755
CRIMINAL JURORS	3,869	1,830	24,240	10,000
COMMONWEALTH ATTORNEY	543,233	609,791	655,299	642,180
VICTIM WITNESS	112,300	114,579	119,641	118,201
TOTAL	1,198,508	1,324,980	1,480,449	1,477,218
PUBLIC SAFETY				
SHERIFF	4,264,852	4,484,701	4,248,065	3,926,370
VOLUNTEER EMERGENCY SERVICE	305,751	549,682	502,762	351,712
VOLUNTEER RESCUE	150,511	185,837	199,725	204,172
EMS COUNCIL	140,369	136,579	277,442	272,442
EMERGENCY MEDICAL SERVICES	1,795,005	1,971,638	1,964,283	1,921,159
BUILDING SAFETY & INSPECTIONS	205,805	211,027	316,258	287,450
ANIMAL CONTROL	115,438	137,513	140,394	131,959
PUBLIC SAFETY OPERATIONS	1,697,983	518,150	605,429	609,291
COMMUNICATIONS/DISPATCH	1,045,734	1,005,199	927,882	867,197
ANIMAL SHELTER	146,638	177,114	168,243	165,077

OTHER PUBLIC SAFETY	115,164	157,422	116,500	91,500
TOTAL	9,983,249	9,534,861	9,466,983	8,828,329
GENERAL SERVICES				
BUILDING MAINTENANCE	374,991	547,272	445,292	295,882
GROUNDS MAINTENANCE	187,780	238,571	350,099	326,947
TOTAL	562,771	785,843	795,392	622,829
CULTURE & LEISURE				
RECREATION	373,967	434,443	421,426	364,900
MUSEUM	49,390	55,575	55,825	55,809
LIBRARY	716,502	745,115	805,848	799,538
TOURISM	106,219	75,712	63,486	41,200
TOTAL	1,246,078	1,310,845	1,346,585	1,261,447
COMMUNITY DEVELOPMENT				
PLANNING	273,280	286,948	315,969	292,560
PLANNING COMMISSION	22,082	23,691	24,189	24,189
ZONING BOARD	1,305	844	3,160	3,160
COMMUNITY DEVELOPMENT PROJECTS	281,829	501,776	280,457	280,460
EDA BOARD	4,037	3,607	4,522	4,522
EXTENSION SERVICE	86,525	85,368	87,536	87,495
TOTAL	669,058	902,234	715,833	692,386
HUMAN SERVICES				
WELFARE	1,970,246	2,144,520	2,396,550	2,575,684
PUBLIC ASSISTANCE	449,453	457,420	501,467	514,328
CSA	442,559	479,409	498,552	88,565
TOTAL	2,862,258	3,081,349	3,396,569	3,178,577
DEBT SERVICE & OTHER				
UTILITIES	179,026	193,223	181,500	183,000
BUILDING JANITORIAL SERVICES	78,779	87,343	90,000	91,000
EXTERNAL PROVIDERS	2,444,201	2,424,173	2,593,645	2,671,633
NONDEPT/INTERNAL SERVICES	401,487	435,610	2,063,838	1,621,955
DEBT SERVICE	3,081,033	3,173,773	3,758,994	3,764,795
TOTAL	6,184,526	6,314,122	8,687,977	8,332,383
	\$25,309,85			
TOTAL OPERATIONS	2	\$25,738,163	\$28,570,362	\$26,986,813
Transfers	16,054,149	16,617,041	15,527,822	15,595,919
	\$41,364,00			
Total Expenditures General Fund	2	\$42,355,204	\$44,098,184	42,582,732

FY 2020 Adopted General Fund Expenditures



FUND BALANCE SUMMARY

FY 2020

GENERAL FUND FUND BALANCE	FY 2020		
	Projected Beginning Balance	Anticipated increases and Decreases	Projected Ending Balance
Assigned Funds:			
Slope Failure	\$ 21,000		\$ 21,000
Parks, recreation, and cultural	51,693	(51,693)	-
Public works	100,000	20,000	120,000
Learning Lane	14,761		14,761
Schools - CIP	361,189	(361,189)	-
County CIP Projects	4,412,980	(765,000)	3,647,980
County Supplemental Projects	233,831	(233,831)	-
Committed Funds:			
Tourism	6,412		6,412
20% of Fines & Forfeitures (County)	262,545	(84,907)	177,638
80% of Fines & Forfeitures (Sheriff)	197,913		197,913
ESC - Capital Funds	218,486		218,486
Future Fund	315,000		315,000
Code Enforcement	20,093		20,093
Policy Reserve:	6,237,585		6,237,585
Unassigned Funds:	153,254	-	153,254
TOTAL FUND BALANCE	\$ 12,606,742	\$ (1,476,620)	\$ 11,130,122



AMHERST

Perfect Slice of Virginia

AMHERST COUNTY
GENERAL GOVERNMENT

County of Amherst, Virginia – Adopted Budget – FY 2019-2020

BOARD OF SUPERVISORS

DESCRIPTION

The Board of Supervisors is an elected body representing Amherst County's five magisterial districts. The Board members enact ordinances and establish policies consistent with the preferences of County residents and applicable state and federal law. Meeting schedules, agendas, and minutes are available on the County's website www.countyofamherst.com

FINANCIAL DATA

	ACTUAL FY 2017	ACTUAL FY 2018	AMENDED FY 2019	ADOPTED FY 2020
PERSONNEL	\$26,912	\$26,912	\$26,913	\$26,913
TOTAL OPERATING COSTS	181,755	144,540	159,625	155,900
CAPITAL	0	0	0	0
EXPENDITURES	\$208,667	\$171,452	\$186,538	\$182,813
REVENUES	0	0	0	0
NET COUNTY FUNDS	\$208,667	\$171,452	\$186,538	\$182,813
FULL-TIME POSITIONS	0	0	0	0
PART-TIME POSITIONS	5	5	5	5

EXPLANATION OF CHANGES FOR FY 2020

The FY20 budget reflects a decrease in audit fees as the Finance Department continues to take on more of the work needed, AEP rate negotiation will be needed in the coming year, increase to education assistance, and removal of contract services for the lobbyist.

COUNTY STRATEGIC GOALS

	Agency Primarily Supports
1. Promote Business Growth	✓
2. Promote Tourism	✓
3. Promote and Protect County Assets	✓
4. Achieve Education Excellence	✓
4. Recruit and Retain High Quality Staff	✓
6. Increase Citizen Engagement	✓

County of Amherst, Virginia – Adopted Budget – FY 2019-2020
BOARD OF SUPERVISORS

	ACTUAL FY 2017	ACTUAL FY 2018	AMENDED FY 2019	ADOPTED FY 2020
COMPENSATION	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000
FICA	1,912	1,912	1,913	1,913
TOTAL PERSONNEL	\$ 26,912	\$ 26,912	\$ 26,913	\$ 26,913
EDUCATION ASSISTANCE		800	1,600	2,400
AUDITING BY C.P.A.	71,550	52,550	65,950	60,000
ADVERTISING	3,688	4,808	6,000	6,000
CODIFYING CO ORDINANCE	2,774	3,737	5,000	4,000
PROFESSIONAL SERVICES	20,835	43,583	33,675	35,000
AEP RATE NEGOTIATION	0	6,383	0	6,000
CONTRACT SERVICES	30,100	0	5,000	0
COST ALLOCATION PLAN	3,000	3,000	3,000	3,000
LEGAL SERVICES	17,865	0	10,000	10,000
COURT APPOINTED ATTORNEY	15,877	11,804	10,000	10,000
OFFICE SUPPLIES	350	611	400	400
TRAVEL	718	1,583	0	100
TRAVEL & TRAINING	472	439	3,000	3,000
DUES & ASSOCIATION MEMBERSHI	7,801	7,849	8,000	8,000
OTHER OPERATING COSTS	1,144	459	500	500
EMPLOYEE AWARDS/RECOGNITION	5,582	6,934	7,500	7,500
TOTAL OPERATING COSTS	\$ 181,755	\$ 144,540	\$ 159,625	\$ 155,900
TOTAL	\$ 208,667	\$ 171,452	\$ 186,538	\$ 182,813

County of Amherst, Virginia – Adopted Budget – FY 2019-2020

COMMISSIONER OF THE REVENUE

DESCRIPTION

The Commissioner of the Revenue is a state constitutional officer as set forth in the Constitution of Virginia. It is an elected position for a four-year term. The Commissioner is responsible for assessing personal property taxes and certifying them for PPTRA deduction (vehicles); assessing business equipment, machinery and tools, and local merchant taxes; computing county business license taxes; assesses all real estate including new construction and additions; administering Tax Relief for the Elderly and disabled program, and Disabled Veterans program on real estate taxes; maintaining the Transient Occupancy tax; maintaining the Meals tax; assisting citizens in filing state income tax and estimated returns; reviewing and correcting income tax returns; and forwarding returns to the Department of Taxation for processing.

The Commissioner of the Revenue is regulated by the State Code of Virginia and is responsible for upholding the laws of Virginia. The Office is on-line with the Department of Taxation, and therefore operates as the liaison between the taxpayer and the Department of Taxation, expediting state refunds by entering them on-line.

FINANCIAL DATA

	ACTUAL FY 2017	ACTUAL FY 2018	AMENDED FY 2019	ADOPTED FY 2020
PERSONNEL	\$308,096	\$303,891	\$310,315	\$307,670
TOTAL OPERATING COSTS	29,650	24,369	32,438	31,810
CAPITAL	0	0	0	0
EXPENDITURES	\$337,747	\$328,260	\$342,753	\$339,480
REVENUES	103,417	105,756	106,513	109,692
NET COUNTY FUNDS	\$234,330	\$222,504	\$236,240	\$229,788
FULL-TIME POSITIONS	6	7	6	6
PART-TIME POSITIONS	0	0	0	0

EXPLANATION OF CHANGES FOR FY 2020

The FY20 budget reflects a decrease in health insurance costs attributable to a county benefit change.

COUNTY STRATEGIC GOALS

	Agency Primarily Supports
1. Promote Business Growth	✓
2. Promote Tourism	
3. Promote and Protect County Assets	✓
4. Achieve Education Excellence	
4. Recruit and Retain High Quality Staff	
6. Increase Citizen Engagement	

County of Amherst, Virginia – Adopted Budget – FY 2019-2020

COMMISSIONER OF THE REVENUE

	ACTUAL FY 2017	ACTUAL FY 2018	AMENDED FY 2019	ADOPTED FY 2020
SALARIES & WAGES FULL-TIME	\$ 230,392	\$ 231,627	\$ 243,762	\$ 243,762
SALARIES & WAGES PART-TIME	326	5,167	0	0
FICA	16,758	17,614	18,193	18,194
RETIREMENT(VSRS)	22,801	22,856	23,889	23,889
HOSPITAL/MEDICAL PLANS	33,692	22,476	19,800	17,253
GROUP LIFE EMPLOYER & EMPLOY	3,001	3,000	3,193	3,194
WORKMEN'S COMPENSATION	153	117	250	150
EMPLOYEE ASSISTANCE PROGRAM	135	134	135	135
VRS-HEALTH INS CREDIT	552	549	585	585
STANDARD LTD	286	351	507	508
TOTAL PERSONNEL	\$ 308,097	\$ 303,891	\$ 310,315	\$ 307,670
PRINTING & BINDING	560	255	600	600
ADVERTISING	65	0	100	100
COMPUTER SVCS-DMV	0	65	300	300
PRINTED FORMS(CO ONLY)	941	305	1,300	1,300
CONTRACTED SERVICES	3,235	3,676	3,250	3,250
POSTAL SERVICES	5,900	5,900	5,900	5,900
TELECOMMUNICATION	3,511	3,377	3,300	3,300
SURETY BONDS	0	0	750	750
OFFICE SUPPLIES	4,537	3,389	3,160	3,160
GAS OIL GREASE	144	137	175	200
TRAVEL(OUT OF TOWN)	1,776	543	3,100	3,100
DUES & ASSOC MEMBERSHIPS	895	785	890	950
SOFTWARE UPDATES	2,465	4,530	4,800	4,900
EQUIPMENT	1,021	0	0	0
FURNITURE	2,275	0	1,500	2,000
LEASE PURCHASE	2,326	1,407	2,813	1,500
TOTAL OPERATING COSTS	\$ 29,650	\$ 24,369	\$ 32,438	\$ 31,810
TOTAL	\$ 337,747	\$ 328,260	\$ 342,753	\$ 339,480

County of Amherst, Virginia – Adopted Budget – FY 2019-2020

COUNTY ADMINISTRATION

DESCRIPTION

The County Administrator ensures compliance with federal, state, and local laws and ordinances, and maintains open communication with various sectors of the community, such as the business community, area governments, and County residents. The County Administrator serves at the pleasure of the Board of Supervisors, implementing their policy directives.

FINANCIAL DATA

	ACTUAL FY 2017	ACTUAL FY 2018	AMENDED FY 2019	ADOPTED FY 2020
PERSONNEL	\$242,486	\$248,321	\$260,935	\$257,030
TOTAL OPERATING COSTS	6,661	31,023	39,050	19,500
CAPITAL	0	0	0	0
EXPENDITURES	\$249,147	\$279,344	\$299,985	\$276,530
REVENUES	0	0	0	0
NET COUNTY FUNDS	\$249,147	\$279,344	\$299,985	\$276,530
FULL-TIME POSITIONS	3	3	3	3
PART-TIME POSITIONS	0	0	0	0

EXPLANATION OF CHANGES FOR FY 2020

The FY20 budget reflects a decrease in health insurance, public affairs, and travel and education due to one-time training in FY19.

COUNTY STRATEGIC GOALS

	Agency Primarily Supports
1. Promote Business Growth	✓
2. Promote Tourism	✓
3. Promote and Protect County Assets	✓
4. Achieve Education Excellence	✓
4. Recruit and Retain High Quality Staff	✓
6. Increase Citizen Engagement	✓

County of Amherst, Virginia – Adopted Budget – FY 2019-2020

COUNTY ADMINISTRATION

	ACTUAL FY 2017	ACTUAL FY 2018	AMENDED FY 2019	ADOPTED FY 2020
SALARIES & WAGES FULL-TIME	\$ 192,128	\$ 196,291	\$ 201,454	\$ 201,454
FICA	13,755	14,673	14,832	14,832
RETIREMENT(VSRS)	19,127	19,590	19,742	19,742
HOSPITALIZATION/MEDICAL INSU	13,986	14,368	21,120	17,287
GROUP LIFE-EMPLOYEE & EMPLOY	2,474	2,538	2,639	2,639
WORKMEN'S COMPENSATION	380	58	176	100
EMPLOYEE ASSISTANCE PROGRAM	45	67	67	72
VRS-HEALTH INS CREDIT	461	471	483	483
S/LTD	131	265	421	421
TOTAL PERSONNEL	\$ 242,486	\$ 248,321	\$ 260,935	\$ 257,030
MAINTENANCE SVC CONTRACTS	0	6,950	7,200	7,400
PUBLIC AFFAIRS	0	0	10,000	3,000
POSTAL SERVICES	235	74	300	300
TELECOMMUNICATIONS	2,371	2,555	2,500	2,500
OFFICE SUPPLIES	551	605	600	600
BOOKS & SUBSCRIPTIONS	293	651	300	300
TRAVEL	1,914	1,796	0	0
TRAVEL & TRAINING	485	95	16,650	3,000
DUES & MEMBERSHIPS	553	1,339	500	1,400
FURNITURE & FIXTURES	259	13,958	1,000	1,000
SOFTWARE	0	3,000	0	0
TOTAL OPERATING COSTS	\$ 6,661	\$ 31,023	\$ 39,050	\$ 19,500
TOTAL	\$ 249,147	\$ 279,345	\$ 299,985	\$ 276,530

County of Amherst, Virginia – Adopted Budget – FY 2019-2020

COUNTY ATTORNEY

DESCRIPTION

The County Attorney provides timely legal services to the Board of Supervisors and the County Administration. These services include review and preparation of County legislation, deeds, contracts, and other legal documents; representation in litigation; and the provision of day-to-day legal advice.

FINANCIAL DATA

	ACTUAL FY 2017	ACTUAL FY 2018	AMENDED FY 2019	ADOPTED FY 2020
PERSONNEL	\$217,578	\$57,786	\$56,302	\$55,383
TOTAL OPERATING COSTS	2,567	111,880	116,050	115,125
CAPITAL	0	0	0	0
TOTAL DEPARTMENT	\$220,146	\$169,666	\$172,352	\$170,508
REVENUES	0	0	0	0
NET COUNTY FUNDS	\$220,146	\$169,666	\$172,352	\$170,508
FULL-TIME POSITIONS	2	1	1	1
PART-TIME POSITIONS	0	0	0	0

EXPLANATION OF CHANGES FOR FY 2020

The FY20 budget reflects decreases in health insurance, office supplies, and travel and education.

COUNTY STRATEGIC GOALS	Agency Primarily Supports
1. Promote Business Growth	✓
2. Promote Tourism	
3. Promote and Protect County Assets	✓
4. Achieve Education Excellence	
4. Recruit and Retain High Quality Staff	✓
6. Increase Citizen Engagement	✓

County of Amherst, Virginia – Adopted Budget – FY 2019-2020

COUNTY ATTORNEY

	ACTUAL FY 2017	ACTUAL FY 2018	AMENDED FY 2019	ADOPTED FY 2020
SALARIES & WAGES FULL-TIME	\$ 169,954	\$ 39,520	\$ 41,772	\$ 41,772
FICA	12,461	2,721	3,044	3,044
RETIREMENT (VSRS)	12,636	3,944	4,094	4,094
HOSPITALIZATION	20,230	10,772	6,600	5,751
LIFE INS - EMPLOYEE/EMPLOYER	1,652	518	547	547
WORKMAN'S COMP	86	40	100	50
EMPLOYEE ASSISTANCE PROGRAM	45	45	45	25
VRS- HEALTH INS CREDIT	304	95	100	100
HYBRID -LT DISABILITY	212	132	0	0
TOTAL PERSONNEL	\$ 217,578	\$ 57,786	\$ 56,302	\$ 55,383
CONTRACT SERVICES	0	109,749	112,000	112,000
POSTAL SERVICES	107	35	200	200
TELECOMMUNICATIONS	1,480	805	1,000	825
OFFICE SUPPLIES	235	841	1,000	500
BOOKS & SUBSCRIPTIONS	28	0	100	100
TRAVEL & TRAINING	73	49	750	500
DUES & ASSOC MEMBERSHIPS	645	0	0	0
FURNITURE & FIXTURES	0	401	1,000	1,000
TOTAL OPERATING COSTS	\$ 2,567	\$ 111,880	\$ 116,050	\$ 115,125
TOTAL	\$ 220,146	\$ 169,666	\$ 172,352	\$ 170,508

County of Amherst, Virginia – Adopted Budget – FY 2019-2020

ELECTORAL BOARD

DESCRIPTION

The primary function of Electoral Board is to appoint the Registrar and Officers of Election. They oversee all elections, while maintaining polling places, canvassing the vote, and working with the Registrar's Office to assure fraud-free elections in accordance with the Code of Virginia.

FINANCIAL DATA

	ACTUAL FY 2016	ACTUAL FY 2018	AMENDED FY 2019	ADOPTED FY 2020
PERSONNEL	\$57,594	\$40,033	\$53,100	\$52,100
TOTAL OPERATING COSTS	38,198	24,515	30,530	30,030
CAPITAL	2,727	45	2,500	2,500
EXPENDITURES	\$98,519	\$64,593	\$86,130	\$84,630
REVENUES	6,876	6,977	6,000	6,000
NET COUNTY FUNDS	\$91,643	\$57,616	\$80,130	\$78,630
FULL-TIME POSITIONS	0	0	0	0
PART-TIME POSITIONS	0	0	0	0

EXPLANATION OF CHANGES FOR FY 2020

The FY20 budget reflects decreases in custodial services and travel.

COUNTY STRATEGIC GOALS

Agency
Primarily
Supports

1. Promote Business Growth

2. Promote Tourism

3. Promote and Protect County Assets

✓

4. Achieve Education Excellence

4. Recruit and Retain High Quality Staff

6. Increase Citizen Engagement

✓

County of Amherst, Virginia – Adopted Budget – FY 2019-2020
ELECTORAL BOARD

	ACTUAL FY 2017	ACTUAL FY 2018	AMENDED FY 2019	ADOPTED FY 2020
COMP-ELECTORAL BD MEMBERS	\$ 8,424	\$ 8,578	\$ 9,000	\$ 9,000
CUSTODIAL SERVICES	2,080	1,305	5,000	3,500
COMP-ELECTION OFFICIALS	47,090	29,931	39,100	39,100
FICA	0	219		500
TOTAL PERSONNEL	\$ 57,594	\$ 40,033	\$ 53,100	\$ 52,100
MAINTENANCE SVC CONTRACT	7,781	9,583	11,000	11,000
POSTAL SERVICES	86	0	100	100
ELECTION SUPPLIES	25,923	11,276	13,450	13,450
TRAVEL	3,028	2,276	4,000	3,500
DUES & ASSOC MEMBERSHIPS	180	180	180	180
RENTAL	1,200	1,200	1,800	1,800
TOTAL OPERATING COSTS	\$ 38,198	\$ 24,515	\$ 30,530	\$ 30,030
COMPUTER EQUIP VOTING MACHIN	2,727	45	2,500	2,500
TOTAL CAPITAL	\$ 2,727	\$ 45	\$ 2,500	\$ 2,500
TOTAL	\$ 98,519	\$ 64,593	\$ 86,130	\$ 84,630

County of Amherst, Virginia – Adopted Budget – FY 2019-2020

FINANCE

DESCRIPTION

The Finance Department is responsible for the budgeting and accounting functions of the County's general government. The Finance Director oversees the financial reporting for all County Funds.

FINANCIAL DATA

	ACTUAL FY 2017	ACTUAL FY 2018	AMENDED FY 2019	ADOPTED FY 2020
PERSONNEL	\$199,648	\$256,475	\$262,158	\$258,118
TOTAL OPERATING COSTS	39,684	19,971	21,470	24,000
CAPITAL	0	0	0	0
EXPENDITURES	\$239,332	\$276,446	\$283,628	\$282,118
REVENUES	0	0	0	0
NET COUNTY FUNDS	\$239,332	\$276,446	\$283,628	\$282,118
FULL-TIME POSITIONS	4	4	4	4
PART-TIME POSITIONS	0	0	0	0

EXPLANATION OF CHANGES FOR FY 2020

The FY20 budget reflects a decrease to health insurance and increases to office supplies, computer supplies, telecommunications, and dues.

COUNTY STRATEGIC GOALS

Agency
Primarily
Supports

1. Promote Business Growth

2. Promote Tourism

3. Promote and Protect County Assets

✓

4. Achieve Education Excellence

4. Recruit and Retain High Quality Staff

6. Increase Citizen Engagement

✓

County of Amherst, Virginia – Adopted Budget – FY 2019-2020

FINANCE

	ACTUAL FY 2017	ACTUAL FY 2018	AMENDED FY 2019	ADOPTED FY 2020
SALARIES & WAGES FULL-TIME	\$ 184,443	\$ 191,956	\$ 196,125	\$ 196,125
FICA	12,959	13,528	14,274	14,274
RETIREMENT (VRS)	17,141	19,157	19,573	19,574
HOSPITAL/MEDICAL PLANS	29,537	28,390	28,569	24,522
LIFE INS-EMPLOYEE & EMPLOYER	2,175	2,515	2,569	2,570
WORKMEN'S COMPENSATION	84	79	180	180
EMPLOYEE ASSISTANCE PROGRAM	67	89	90	95
VRS HEALTH INS CREDIT	400	461	471	471
HYBRID-LTD	123	300	307	307
TOTAL PERSONNEL	\$ 246,929	\$ 256,475	\$ 262,158	\$ 258,118
MAINTENANCE SVC CONTRACTS	1,962	3,270	2,620	2,700
CONTRACTED SERVICES	0	349	300	500
POSTAL SERVICES	3,080	2,187	2,800	2,800
TELECOMMUNICATIONS	1,339	1,324	1,200	1,400
OFFICE SUPPLIES	2,891	2,130	2,000	3,000
COMPUTER SUPPLY & CHECKS	5,440	4,801	4,000	5,000
TRAVEL	228	0	0	0
TRAVEL & TRAINING	6,300	4,950	6,300	6,300
DUES & MEMBERSHIP FEES	700	960	1,250	1,300
PENALTIES	17,743	0	0	0
FURNITURE & FIXTURES	0	0	1,000	1,000
TOTAL OPERATING COSTS	\$ 39,684	\$ 19,971	\$ 21,470	\$ 24,000
TOTAL	\$ 286,613	\$ 276,446	\$ 283,628	\$ 282,118

County of Amherst, Virginia – Adopted Budget – FY 2019-2020

HUMAN RESOURCES

DESCRIPTION

The Human Resources Department advises County departments regarding personnel laws, policies and procedures; oversees recruitment and retention processes regarding lawful hiring; manages a classification/compensation program; administers employee benefits; coordinates training for employee development; onboards new employees including setup in the payroll system; and provides customer service to all County employees.

FINANCIAL DATA

	ACTUAL FY 2017	ACTUAL FY 2018	AMENDED FY 2019	ADOPTED FY 2020
PERSONNEL	\$67,351	\$81,511	\$110,386	\$109,581
TOTAL OPERATING COSTS	19,632	9,947	46,440	17,300
CAPITAL	0	0	0	0
EXPENDITURES	\$86,983	\$91,458	\$156,826	\$126,881
REVENUES	0	0	0	0
NET COUNTY FUNDS	\$86,983	\$91,458	\$156,826	\$126,881
FULL-TIME POSITIONS	1	1	1	1
PART-TIME POSITIONS	0	0	1	1

EXPLANATION OF CHANGES FOR FY 2020

The FY20 budget reflects decreases in health insurance and advertising and an increase in pre-employment screening due to employee turnover. Organizational training and employee incentives have been added as the need for training grows.

COUNTY STRATEGIC GOALS

Agency
Primarily
Supports

1. Promote Business Growth

2. Promote Tourism

3. Promote and Protect County Assets

✓

4. Achieve Education Excellence

4. Recruit and Retain High Quality Staff

✓

6. Increase Citizen Engagement

County of Amherst, Virginia – Adopted Budget – FY 2019-2020

HUMAN RESOURCES

	ACTUAL FY 2017	ACTUAL FY 2018	AMENDED FY 2019	ADOPTED FY 2020
SALARIES & WAGES FULL-TIME	\$ 52,660	\$ 63,457	\$ 83,967	\$ 83,967
FICA	3,851	4,708	6,181	6,182
RETIREMENT	4,383	6,333	8,229	8,229
HOSPITALIZATION	5,732	5,988	10,560	9,711
GROUP LIFE - EE & ER	575	831	1,100	1,100
WORKMAN'S COMP	44	19	20	40
EAP	0	22	22	44
HEALTH IN CREDIT	105	152	202	202
SLTDP - STANDARS	0	0	106	106
TOTAL PERSONNEL	\$ 67,351	\$ 81,511	\$ 110,386	\$ 109,581
PROF SERVICES	120	0	35,000	0
ADVERTISING	1,355	3,452	4,500	3,500
POSTAGE	100	107	150	150
TELECOMMUNICATION	291	422	250	600
OFFICE SUPPLIES	1,471	832	750	800
TRAVEL	0	114	500	500
EMPLOYEE TRAINING	14,916	2,163	3,000	3,000
ORGANIZATION TRAINING	0	0	0	5,000
EMPLOYEE INCENTIVES	0	0	0	1,000
DUES & MEMBERSHIPS	600	379	490	750
PENALTIES	0	30	0	0
PRE-EMPLOYMENT SCREENING	779	948	800	1,000
FURNITURE & FIXTURES	0	1,501	1,000	1,000
TOTAL OPERATING COSTS	\$ 19,632	\$ 9,947	\$ 46,440	\$ 17,300
TOTAL	\$ 86,983	\$ 91,458	\$ 156,826	\$ 126,881

County of Amherst, Virginia – Adopted Budget – FY 2019-2020

INFORMATION TECHNOLOGY

DESCRIPTION

The Information Technology (IT) Department is responsible for the procurement, installation, support, and maintenance of the County's information technology resources. Technology resources include hardware, software, networking, telecommunications and end user devices. The primary objective of the IT Department is to provide resources and technology tools to facilitate the most effective and efficient County operations.

The IT Department is also responsible for the security of the County network, agency applications, and data as well as providing guidance to staff regarding security and access to County systems.

FINANCIAL DATA

	ACTUAL FY 2017	ACTUAL FY 2018	AMENDED FY 2019	ADOPTED FY 2020
PERSONNEL	\$219,092	\$229,007	\$234,032	\$242,003
TOTAL OPERATING COSTS	102,886	121,574	124,475	119,400
CAPITAL	61,272	19,590	44,000	29,000
EXPENDITURES	\$383,250	\$370,171	\$402,507	\$390,403
REVENUES	0	0	0	0
NET COUNTY FUNDS	\$383,250	\$370,171	\$402,507	\$390,403
FULL-TIME POSITIONS	3	3	3	3
PART-TIME POSITIONS	0	0	0	0

EXPLANATION OF CHANGES FOR FY 2020

The FY20 budget reflects increased health insurance costs based on needs, and decreased software maintenance based on needs.

COUNTY STRATEGIC GOALS

Agency
Primarily
Supports

1. Promote Business Growth

2. Promote Tourism

✓

3. Promote and Protect County Assets

✓

4. Achieve Education Excellence

4. Recruit and Retain High Quality Staff

6. Increase Citizen Engagement

✓

County of Amherst, Virginia – Adopted Budget – FY 2019-2020
INFORMATION TECHNOLOGY

	ACTUAL FY 2017	ACTUAL FY 2018	AMENDED FY 2019	ADOPTED FY 2020
SALARIES & WAGES FULL-TIME	\$ 167,600	\$ 177,136	\$ 180,036	\$ 184,116
FICA	12,334	13,062	13,318	13,262
RETIREMENT(VSRS)	16,745	17,697	17,644	18,044
HOSPITAL/MEDICAL PLANS	19,439	17,964	19,800	23,254
LIFE INS-EMPLOYEE & EMPLOYER	2,193	2,320	2,358	2,412
WORKMEN'S COMPENSATION	66	58	100	100
EMPLOYEE ASSISTANCE PROGRAM	67	67	67	72
VRS - HEALTH INS CREDIT	403	425	432	442
HYBRID LT DISABILITY	244	276	277	301
TOTAL PERSONNEL	\$ 219,092	\$ 229,007	\$ 234,032	\$ 242,003
PROFESSIONAL SVCS	1,100	15,652	8,000	8,000
MAINTENANCE SVC CONTRACTS	14,147	31,132	20,000	20,000
SOFTWARE MAINT CONTRACTS	41,199	20,072	31,445	25,000
EQUIPMENT MAINTENANCE SERVIC	1,350	0	1,500	1,500
POSTAL SERVICES	30	11	100	100
TELECOMMUNICATIONS	16,818	19,003	24,200	24,200
W A T S SUPPORT	22,870	24,357	24,730	26,100
IBM SOFTWARE SUPPORT LINE/SU	0	3,000	3,000	3,000
OFFICE SUPPLIES	2,416	2,373	3,500	3,500
TRAVEL & EDUCATION	287	1,158	0	0
TRAVEL/TRAINING	2,251	63	5,500	5,500
FURNITURE & FIXTURES	0	4,704	1,000	1,000
SOFTWARE	418	50	1,500	1,500
TOTAL OPERATING COSTS	\$ 102,886	\$ 121,574	\$ 124,475	\$ 119,400
EQUIPMENT	784	5,377	4,000	4,000
EQUIPMENT/COMPUTER REPLACEME	60,488	14,213	40,000	25,000
TOTAL CAPITAL	\$ 61,272	\$ 19,590	\$ 44,000	\$ 29,000
TOTAL	\$ 383,250	\$ 370,171	\$ 402,507	\$ 390,403

County of Amherst, Virginia – Adopted Budget – FY 2019-2020

PURCHASING

DESCRIPTION

Purchasing provides central procurement services and assistance to County departments and agencies. The primary responsibilities include assuring compliance with Federal, State (Virginia Public Procurement Act) and local laws; oversight review and assistance in preparation of specifications, solicitation documents, and oversight of the review and evaluation process for Requests for Proposals and Invitations for Bids awards and general contract reviews. Purchasing is also responsible for all administration and claims for County liability and property insurance as well as the sale of county surplus property.

FINANCIAL DATA

	ACTUAL FY 2017	ACTUAL FY 2018	AMENDED FY 2019	ADOPTED FY 2020
PERSONNEL	\$175,860	\$177,798	\$182,317	\$179,505
TOTAL OPERATING COSTS	4,028	3,433	5,455	5,605
CAPITAL	0	0	0	0
EXPENDITURES	\$179,888	\$181,231	\$187,772	\$185,110
REVENUES	0	0	0	0
NET COUNTY FUNDS	\$179,888	\$181,231	\$187,772	\$185,110
FULL-TIME POSITIONS	2	2	2	2
PART-TIME POSITIONS	0	0	0	0

EXPLANATION OF CHANGES FOR FY 2020

The FY20 budget reflects a decrease in health insurance costs while there are increases in telecommunications and travel to meet ongoing needs.

COUNTY STRATEGIC GOALS

	Agency Primarily Supports
1. Promote Business Growth	✓
2. Promote Tourism	✓
3. Promote and Protect County Assets	✓
4. Achieve Education Excellence	✓
4. Recruit and Retain High Quality Staff	✓
6. Increase Citizen Engagement	

County of Amherst, Virginia – Adopted Budget – FY 2019-2020

PURCHASING

	ACTUAL FY 2017	ACTUAL FY 2018	AMENDED FY 2019	ADOPTED FY 2020
SALARIES & WAGES FULL-TIME	\$ 131,564	\$ 135,659	\$ 138,588	\$ 138,588
FICA	9,374	9,767	10,068	10,068
RETIREMENT (VSRS)	13,130	13,539	13,582	13,582
HOSPITAL/MEDICAL PLANS	19,660	16,646	17,751	14,970
LIFE INS-EMPLOYEE & EMPLOYER	1,723	1,777	1,816	1,816
WORKMEN'S COMPENSATION	47	39	135	100
EMPLOYEE ASSISTANCE PROGRAM	45	45	45	48
VRS - HEALTH INS CREDIT	317	326	333	333
TOTAL PERSONNEL	\$ 175,860	\$ 177,798	\$ 182,317	\$ 179,505
MAINTENANCE SVC CONTRACTS	130	0	130	130
ADVERTISING	398	295	250	300
POSTAL SERVICES	273	222	400	400
TELECOMMUNICATIONS	929	1,069	1,100	1,200
OFFICE SUPPLIES	1,602	1,449	1,550	1,550
GAS OIL GREASE	155	216	200	0
TRAVEL	17	0	300	0
TRAVEL-EDUCATION	0	0	200	700
DUES & ASSOC MEMBERSHIPS	108	178	225	225
OTHER OPERATING COSTS	48	4	100	100
FURNITURE & FIXTURES	368	0	1,000	1,000
TOTAL OPERATING COSTS	\$ 4,028	\$ 3,433	\$ 5,455	\$ 5,605
TOTAL	\$ 179,888	\$ 181,231	\$ 187,772	\$ 185,110

County of Amherst, Virginia – Adopted Budget – FY 2019-2020

REGISTRAR

DESCRIPTION

The Registrar's Office is charged with providing all facets of the electoral process to the citizens of Amherst County. This activity includes handling candidate matters as well as voter concerns, carrying out the directives of the State Board of Elections, and following the requirements of the Code of Virginia.

FINANCIAL DATA

	ACTUAL FY 2017	ACTUAL FY 2018	AMENDED FY 2019	ADOPTED FY 2019
PERSONNEL	\$107,055	\$102,603	\$118,250	\$117,429
TOTAL OPERATING COSTS	15,883	12,123	15,659	19,159
CAPITAL	0	0	0	0
EXPENDITURES	\$122,938	\$114,726	\$133,909	\$136,588
REVENUES	35,021	35,343	35,000	35,000
NET COUNTY FUNDS	\$87,917	\$79,383	\$98,909	\$101,588
FULL-TIME POSITIONS	1	1	2	2
PART-TIME POSITIONS	3	3	4	4

EXPLANATION OF CHANGES FOR FY 2020

The FY20 budget reflects an increase in travel costs for conferences and training.

COUNTY STRATEGIC GOALS

Agency
Primarily
Supports

1. Promote Business Growth

2. Promote Tourism

3. Promote and Protect County Assets

✓

4. Achieve Education Excellence

4. Recruit and Retain High Quality Staff

6. Increase Citizen Engagement

✓

County of Amherst, Virginia – Adopted Budget – FY 2019-2020

REGISTRAR

	ACTUAL FY 2017	ACTUAL FY 2018	AMENDED FY 2019	ADOPTED FY 2020
SALARIES & WAGES FULL-TIME	\$ 55,185	\$ 56,197	\$ 84,388	\$ 84,388
SALARIES & WAGES PART-TIME	32,365	27,551	10,495	10,495
FICA	6,553	6,268	6,918	6,918
RETIREMENT(VSRS)	5,508	5,609	8,270	8,270
HOSPITAL/MEDICAL PLANS	6,479	5,988	6,600	5,751
LIFE INS-EMPLOYEE & EMPLOYER	723	736	1,105	1,106
WORKMEN'S COMPENSATION	87	97	90	90
EMPLOYEE ASSISTANCE PROGRAM	22	22	22	48
VRS HEALTH INS CREDIT	133	135	203	203
SLTDP		0	159	160
TOTAL PERSONNEL	\$ 107,055	\$ 102,603	\$ 118,250	\$ 117,429
MAINTENANCE SVC CONTRACTS	1,326	0	682	682
PRINTING	427	322	800	1,100
ADVERTISING	751	482	600	750
POSTAL SERVICES	3,268	2,348	2,500	3,000
TELECOMMUNICATIONS	891	992	1,200	1,200
OFFICE SUPPLIES	2,187	1,699	2,300	2,600
TRAVEL	1,086	1,688	0	0
TRAVEL-EDUCATION	1,003	1,476	4,750	7,000
DUES & ASSOC MEMBERSHIPS	295	230	300	300
EQUIPMENT LEASE	127	1,445	1,527	1,527
TOTAL OPERATING COSTS	\$ 11,362	\$ 10,682	\$ 14,659	\$ 18,159
EQUIPMENT	543	1,085	0	0
FURNITURE & FIXTURE	3,978	356	1,000	1,000
TOTAL CAPITAL	\$ 4,521	\$ 1,441	\$ 1,000	\$ 1,000
TOTAL	\$ 122,938	\$ 114,726	\$ 133,909	\$ 136,588

County of Amherst, Virginia – Adopted Budget – FY 2019-2020

TREASURER

DESCRIPTION

The County Treasurer is a state Constitutional Officer as set forth in the Constitution of Virginia. The County citizens elect the Treasurer every four years. The Treasurer's office is responsible for the receipt and collection of federal, state, and local revenue; the safekeeping of revenue including deposits and investments; and accounting for certain disbursements of local funds. In addition, the Treasurer has a number of mandatory miscellaneous duties, such as budget preparation for the State Compensation Board, maintaining public records, and issuing dog licenses.

FINANCIAL DATA

	ACTUAL FY 2017	ACTUAL FY 2018	AMENDED FY 2019	ADOPTED FY 2020
PERSONNEL	\$318,262	\$317,856	\$320,249	\$310,158
TOTAL OPERATING COSTS	111,344	118,726	107,925	108,425
CAPITAL	0	0	0	0
EXPENDITURES	\$429,606	\$436,582	\$428,174	\$418,583
REVENUES	112,812	110,414	115,953	118,501
NET COUNTY FUNDS	\$316,794	\$326,168	\$312,221	\$300,082
FULL-TIME POSITIONS	5	5	5	5
PART-TIME POSITIONS	0	0	0	0

EXPLANATION OF CHANGES FOR FY 2020

The FY20 budget reflects decreases in health insurance and professional services based on future needs.

COUNTY STRATEGIC GOALS

Agency
Primarily
Supports

1. Promote Business Growth

2. Promote Tourism

3. Promote and Protect County Assets

✓

4. Achieve Education Excellence

4. Recruit and Retain High Quality Staff

6. Increase Citizen Engagement

✓

County of Amherst, Virginia – Adopted Budget – FY 2019-2020

TREASURER

	ACTUAL FY 2017	ACTUAL FY 2018	AMENDED FY 2019	ADOPTED FY 2020
SALARIES & WAGES FULL-TIME	\$ 226,327	\$ 216,579	\$ 222,744	\$ 222,744
SALARIES & WAGES PART-TIME	0	10,391	1,000	1,000
FICA	15,393	15,444	14,995	15,072
RETIREMENT(VSRS)	22,588	21,542	21,829	21,829
HOSPITAL/MEDICAL PLANS	50,031	50,019	55,560	45,443
LIFE INS EMPLOYER & EMPLOYEE	2,965	2,828	2,918	2,918
WORKMEN'S COMPENSATION	153	97	210	150
EMPLOYEE ASSISTANCE PROGRAM	112	111	112	120
VRS- HEALTH INS CREDIT	545	518	535	535
HYBRID DISABILITY	147	327	347	347
TOTAL PERSONNEL	\$ 318,261	\$ 317,856	\$ 320,249	\$ 310,158
PROF SERVICES	4,778	0	7,000	1,000
MAINTENACE SVC CONTRACTS	1,185	5,940	6,000	6,000
PRINTING & BINDING	560	7,950	21,000	15,000
ADVERTISING	171	0	250	250
DMV & VEC	1,097	1,300	1,600	1,600
CONTRACTED SERVICES -SHREDDI	507	507	600	600
DOG LICENSE & RECORDS	615	719	675	675
POSTAL SERVICES	26,627	20,235	15,000	23,000
TELECOMMUNICATIONS	2,038	2,040	2,000	2,000
RENTAL-POSTAL METER	2,689	2,280	2,600	2,600
OFFICE SUPPLIES	4,207	4,680	3,500	5,000
WARRANTS AND BANK CHARGES	11,038	12,576	9,000	9,000
TRAVEL	1,396	2,018	4,100	0
TRAVEL/EDUCATION	0	0	0	7,100
DUES & ASSOC MEMBERSHIPS	1,325	450	1,100	1,100
LEVY ON PROJECTED PP REVENUE	50,320	56,680	31,000	31,000
RENTAL OF EQUIPMENT	1,272	1,352	1,500	1,500
TOTAL OPERATING COSTS	\$ 109,822	\$ 118,726	\$ 106,925	\$ 107,425
FURNITURE & FIXTURES	1,522	0	1,000	1,000
TOTAL CAPITAL	\$ 1,522	\$ -	\$ 1,000	\$ 1,000
TOTAL	\$ 429,606	\$ 436,583	\$ 428,174	\$ 418,583

This page intentionally left blank.



AMHERST

Perfect Slice of Virginia

AMHERST COUNTY
JUDICIAL

County of Amherst, Virginia – Adopted Budget – FY 2019-2020

CIRCUIT COURT

DESCRIPTION

The Circuit Court handles all civil cases with claims more than \$25,000. It shares concurrent authority with the General District Court to hear matters involving \$4,501 to \$25,000. In addition, the Circuit Court handles cases regarding divorces, property disputes, adoption proceedings, name changes, as well as civil appeals from the General District Court and the Juvenile and Domestic Relations Court.

The Circuit Court also handles all criminal felony cases, and all misdemeanor and traffic appeals from the General District Court and Juvenile and Domestic Relations Court.

Circuit Court judges are appointed by the General Assembly and serve an 8-year term.

FINANCIAL DATA

	ACTUAL FY 2017	ACTUAL FY 2018	AMENDED FY 2019	ADOPTED FY 2019
PERSONNEL	\$69,377	\$69,483	\$73,856	\$71,675
TOTAL OPERATING COSTS	3,508	3,056	6,982	5,400
CAPITAL	0	20,013	0	0
EXPENDITURES	\$72,884	\$92,552	\$80,838	\$77,075
REVENUES	25,455	25,964	25,000	0
NET COUNTY FUNDS	\$47,429	\$66,588	\$55,838	\$77,075
FULL-TIME POSITIONS	1	1	1	1
PART-TIME POSITIONS	0	0	0	0

EXPLANATION OF CHANGES FOR FY 2020

The FY20 budget reflects decreases in juror compensation, health insurance and furniture based on future needs.

COUNTY STRATEGIC GOALS

Agency
Primarily
Supports

1. Promote Business Growth

2. Promote Tourism

3. Promote and Protect County Assets

✓

4. Achieve Education Excellence

4. Recruit and Retain High Quality Staff

6. Increase Citizen Engagement

County of Amherst, Virginia – Adopted Budget – FY 2019-2020

CIRCUIT COURT

	ACTUAL FY 2017	ACTUAL FY 2018	AMENDED FY 2019	ADOPTED FY 2020
SALARIES & WAGES FULL-TIME	50,910	51,843	52,967	52,967
SALARIES & WAGES PART-TIME	2,781	1,821	4,300	3,000
FICA	3,737	3,811	3,901	3,901
RETIREMENT(VSRS)	4,657	5,174	5,191	5,191
HOSPITAL/MEDICAL PLANS	6,480	5,988	6,600	5,751
LIFE INS-EMPLOYEE & EMPLOYER	667	679	694	694
WORKMEN'S COMP	0	19	55	20
EMPLOYEE ASSISTANCE PROGRAM	22	22	22	24
VRS - HEALTH INS CREDIT	123	124	127	127
TOTAL PERSONNEL	\$ 69,377	\$ 69,483	\$ 73,856	\$ 71,675
REPAIRS & MAINTENANCE	0	0	750	750
POSTAL SERVICES	839	618	900	900
TELECOMMUNICATIONS	890	860	900	900
OFFICE SUPPLIES	762	592	900	900
FURNITURE & FIXTURE	0	20,013	2,600	1,000
LEASE COPIER	1,018	986	932	950
TOTAL OPERATING COSTS	\$ 3,508	\$ 23,069	\$ 6,982	\$ 5,400
TOTAL	\$ 72,884	\$ 92,552	\$ 80,838	\$ 77,075

County of Amherst, Virginia – Adopted Budget – FY 2019-2020

CLERK OF THE CIRCUIT COURT

DESCRIPTION

The Clerk is a state Constitutional Officer as set forth in the Constitution of Virginia. The Clerk is the chief administrative officer of the Court of Record. The Clerk keeps all permanent records concerning real estate, estates, marriages, and divorces. Other authorities include the authority to probate wills, grant administration of estates, appoint guardians and manage the criminal juror pool.

FINANCIAL DATA

	ACTUAL FY 2017	ACTUAL FY 2018	AMENDED FY 2019	ADOPTED FY 2020
PERSONNEL	\$367,588	\$396,949	\$403,837	\$425,021
TOTAL OPERATING COSTS	76,589	66,768	77,435	98,025
CAPITAL	0	0	0	0
EXPENDITURES	\$444,177	\$463,717	\$481,272	\$523,046
REVENUES	531,261	516,393	524,950	519,390
NET COUNTY FUNDS	(\$87,084)	(\$52,676)	(\$43,678)	\$3,656
FULL-TIME POSITIONS	6	6	6	6
PART-TIME POSITIONS	2	2	1	1

EXPLANATION OF CHANGES FOR FY 2020

The FY20 budget reflects a decrease in health insurance costs and criminal jurors, and increases in compensation, and travel and training. Retention of staff within the department has been a challenge in FY19.

COUNTY STRATEGIC GOALS

Agency
Primarily
Supports

1. Promote Business Growth

2. Promote Tourism

3. Promote and Protect County Assets

✓

4. Achieve Education Excellence

4. Recruit and Retain High Quality Staff

6. Increase Citizen Engagement

County of Amherst, Virginia – Adopted Budget – FY 2019-2020

CLERK OF THE CIRCUIT COURT

	ACTUAL FY 2017	ACTUAL FY 2018	AMENDED FY 2019	ADOPTED FY 2020
SALARIES & WAGES FULL-TIME	\$ 293,386	\$ 307,630	\$ 314,175	\$ 322,042
SALARIES & WAGES PART-TIME	0	0	17,500	17,500
FICA	21,477	22,303	23,969	24,570
RETIREMENT (VSRS)	27,577	29,090	30,789	31,560
HOSPITAL/MEDICAL PLANS	20,164	32,564	37,680	31,090
LIFE INS - EMPLOYER/EMPLOYEE	3,653	3,819	4,116	4,219
WORKMEN'S COMPENSATION	197	195	225	220
EMPLOYEE ASSISTANCE PROGRAM	112	134	135	143
VRS - HEALTH INS CREDIT	666	700	754	773
HYBRID LTD	357	516	1,148	1,195
TOTAL PERSONNEL	\$ 367,588	\$ 396,949	\$ 430,491	\$ 433,312
AUDIT BY AUDITOR PUB ACCT	3,217	2,443	3,500	3,000
MAINTENANCE SVC CONTRACTS	0	0	315	315
PRINTING & BINDING	14,080	16,715	12,150	12,150
CONTRACT RECORDING SERVICES	38,484	16,420	34,500	34,500
SHREDDING	0	0	1,000	1,000
POSTAL SERVICES	221	4,605	5,000	5,000
TELECOMMUNICATIONS	2,774	3,021	3,000	3,240
OFFICE SUPPLIES	2,554	4,973	3,000	4,000
RECORD BOOKS	1,427	2,310	2,125	2,125
COPY MACHINE MAINT & SUPPLIE	1,458	1,391	1,400	1,500
TRAVEL & TRAINING	0	0	500	1,500
DUES & ASSOC MEMBERSHIPS	320	0	395	395
EQUIPMENT	870	4,494	900	1,000
FURNITURE & FIXTURE	2,475	4,180	1,000	1,000
LEASE PURCHASE-COPY MACHINE	4,840	4,388	5,000	5,000
TOTAL OPERATING COSTS	\$ 72,720	\$ 64,938	\$ 73,785	\$ 75,725
TOTAL	\$ 440,308	\$ 461,887	\$ 504,276	\$ 509,037

	ACTUAL FY 2017	ACTUAL FY 2018	AMENDED FY 2019	ADOPTED FY 2020
CRIMINAL JURORS	\$ 2,850	\$ 1,830	\$ 24,000	\$ 10,000
TELECOMMUNICATIONS	0	0	240	0
TRAVEL	1,019	0	0	0
TOTAL OPERATING COSTS	\$ 3,869	\$ 1,830	\$ 24,240	\$ 10,000
TOTAL	\$ 3,869	\$ 1,830	\$ 24,240	\$ 10,000

County of Amherst, Virginia – Adopted Budget – FY 2019-2020

COMMONWEALTH ATTORNEY

DESCRIPTION

The Commonwealth Attorney is a state Constitutional Officer as set forth in the Constitution of Virginia. The Commonwealth Attorney's Office maintains the primary responsibility for prosecuting criminal cases in the Amherst County Circuit Court, General District Court, and the Juvenile and Domestic Relations Court, as well as appellate proceedings in the Virginia Supreme Court and the Virginia Court of Appeals. The office also provides advice and legal assistance to state and local law enforcement personnel in criminal investigations and training. In addition, the office represents the Commonwealth of Virginia in specific civil proceedings as set forth in the Code of Virginia.

The office also houses the victim/witness coordinator. The coordinator provides guidance and assistance to individuals who are witnesses in criminal cases or who are victims of crimes. Assistance is also provided to individuals seeking orders of protection through the courts.

FINANCIAL DATA

	ACTUAL FY 2017	ACTUAL FY 2018	AMENDED FY 2018	ADOPTED FY 2019
PERSONNEL	\$594,934	\$669,297	\$696,167	\$687,964
TOTAL OPERATING COSTS	60,600	55,073	78,773	72,417
CAPITAL	0	0	0	0
EXPENDITURES	\$655,534	\$724,370	\$774,940	\$760,381
REVENUES	577,849	577,849	544,493	564,500
NET COUNTY FUNDS	\$77,685	\$146,521	\$230,447	\$195,881
FULL-TIME POSITIONS	7	7	8	8
PART-TIME POSITIONS	1	1	0	0

EXPLANATION OF CHANGES FOR FY 2020

The FY20 budget reflects decreases in health insurance costs and equipment.

COUNTY STRATEGIC GOALS

Agency
Primarily
Supports

1. Promote Business Growth

2. Promote Tourism

3. Promote and Protect County Assets

√

4. Achieve Education Excellence

4. Recruit and Retain High Quality Staff

6. Increase Citizen Engagement

County of Amherst, Virginia – Adopted Budget – FY 2019-2020

COMMONWEALTH ATTORNEY

<i>COMMONWEALTH ATTORNEY</i>	ACTUAL FY 2017	ACTUAL FY 2018	AMENDED FY 2019	ADOPTED FY 2020
SALARIES & WAGES FULL-TIME	\$ 398,378	\$ 438,775	\$ 454,259	\$ 454,259
SALARIES & WAGES PART-TIME	9,674	0	0	0
FICA	30	32,351	33,358	33,359
RETIREMENT (VSRS)	39,758	43,528	44,517	44,518
HOSPITAL/MEDICAL PLANS	41,852	36,708	42,240	34,790
LIFE INS - EMPLOYER/EMPLOYEE	5,219	5,700	5,951	5,951
WORKMEN'S COMPENSATION	303	376	325	325
EMPLOYEE ASSISTANCE PROGRAM	112	111	135	143
VRS - HEALTH INS CREDIT	959	1,044	1,090	1,091
HYBRID-LT DISABILITY	1,377	1,573	1,664	1,664
TOTAL PERSONNEL	\$ 497,662	\$ 560,167	\$ 583,540	\$ 576,100
REPAIRS - EQUIPMENT	360	360	1,560	0
MAINT SVC CONTRACT	837	948	504	1,000
ADVERTISING	69	0	0	0
POSTAL SERVICES	264	3,104	4,000	3,000
TELECOMMUNICATIONS	10,932	10,947	5,136	8,000
OFFICE SUPPLIES	3,985	3,582	1,500	1,500
BOOK & SUBSCRIPTIONS	2,636	2,668	2,300	2,780
TRAVEL	10,195	6,692	8,000	8,000
DUES & ASSOC MEMBERSHIPS	2,500	3,900	2,500	2,500
STATE LEVEY ON COLLECTIONS	0	0	32,500	35,000
EQUIPMENT	8,012	13,495	9,459	0
FURNITURE & FIXTURES	322	628	1,000	1,000
LEASE - CASE MGT SYSTEM	3,300	3,300	3,300	3,300
POSTAL SERVICES - ACOCA	1,450	0		0
OFFICE SUPPLIES - ACOCA	426	0	0	0
EQUIPMENT - ACOCA	283	0	0	0
TOTAL OPERATING COSTS	\$ 45,572	\$ 49,624	\$ 71,759	\$ 66,080
TOTAL	\$ 543,234	\$ 609,791	\$ 655,299	\$ 642,180

County of Amherst, Virginia – Adopted Budget – FY 2019-2020
COMMONWEALTH ATTORNEY

<i>VICTIM WITNESS</i>	ACTUAL FY 2017	ACTUAL FY 2018	AMENDED FY 2019	ADOPTED FY 2020
SALARIES & WAGES FULL-TIME	\$ 77,402	\$ 86,317	\$ 88,918	\$ 88,918
FICA	5,876	6,547	6,703	6,704
VSRS-RETIREMENT	7,683	8,647	8,714	8,714
HOSPITALIZATION	4,985	5,988	6,600	5,835
EMPLOYEE & EMPLOYER SHARE GR	1,014	1,131	1,165	1,165
WORKMAN'S COMP	22	39	50	50
EMPLOYEE ASSISTANCE PROGRAM	22	45	45	45
VRS - HEALTH INS CREDIT	186	207	213	214
STANDARD LTD	81	209	218	219
TOTAL PERSONNEL	\$ 97,272	\$ 109,130	\$ 112,627	\$ 111,864
POSTAGE	161	154	160	168
TELECOMMUNICATIONS	259	273	294	294
OFFICE SUPPLIES	9,074	3,645	4,332	3,873
TRAVEL	2,144	1,377	2,228	2,002
TOTAL OPERATING COSTS	\$ 11,637	\$ 5,449	\$ 7,014	\$ 6,337
EQUIPMENT	3,391	0	0	0
TOTAL CAPITAL	\$ 3,391	\$ -	\$ -	\$ -
TOTAL	\$ 112,300	\$ 114,579	\$ 119,641	\$ 118,201

This page intentionally left blank.

County of Amherst, Virginia – Adopted Budget – FY 2019-2020

GENERAL DISTRICT COURT

DESCRIPTION

The General District Court is responsible for hearing all criminal, traffic, and civil cases (up to \$15,000) and all preliminary hearings on felony cases.

FINANCIAL DATA

	ACTUAL FY 2017	ACTUAL FY 2018	AMENDED FY 2019	ADOPTED FY 2020
PERSONNEL	\$0	\$0	\$0	\$0
TOTAL OPERATING COSTS	11,979	14,062	15,000	13,070
CAPITAL	0	0	0	0
EXPENDITURES	\$11,979	\$14,062	\$15,000	\$13,070
REVENUES	0	0	0	0
NET COUNTY FUNDS	\$11,979	\$14,062	\$15,000	\$13,070
FULL-TIME POSITIONS	0	0	0	0
PART-TIME POSITIONS	0	0	0	0

EXPLANATION OF CHANGES FOR FY 2020

The FY20 budget reflects decreases in telecommunications and furniture based on savings created and historical needs of the office.

COUNTY STRATEGIC GOALS

Agency
Primarily
Supports

1. Promote Business Growth

2. Promote Tourism

3. Promote and Protect County Assets

✓

4. Achieve Education Excellence

4. Recruit and Retain High Quality Staff

6. Increase Citizen Engagement

County of Amherst, Virginia – Adopted Budget – FY 2019-2020
GENERAL DISTRICT COURT

	ACTUAL FY 2017	ACTUAL FY 2018	AMENDED FY 2019	ADOPTED FY 2020
REPAIRS & MAINTENANCE	\$ -	\$ 273	\$ 1,300	\$ 1,300
POSTAL SVC-P.O. BOX RENT	70	72	70	70
TELECOMMUNICATIONS	6,307	7,294	7,000	6,000
DUES MEMBERSHIP SUBSCRIPTI	85	263	130	200
EQUIPMENT	1,787	528	1,500	1,500
FURNITURE AND FIXTURE	0	1,975	2,000	1,000
LEASE PURCHASE	3,730	3,658	3,000	3,000
TOTAL OPERATING COSTS	\$ 11,979	\$ 14,062	\$ 15,000	\$ 13,070
TOTAL	\$ 11,979	\$ 14,062	\$ 15,000	\$ 13,070

County of Amherst, Virginia – Adopted Budget – FY 2019-2020

JUVENILE & DOMESTIC RELATIONS COURT

DESCRIPTION

The Juvenile and Domestic Relations Court (J&D Court) hears and determines cases involving juveniles, including delinquency-status offenses, custody, support, child abuse and neglect, and adult criminal cases (misdemeanors and preliminary felony hearings) when a child or family member is the alleged victim.

FINANCIAL DATA

	ACTUAL FY 2017	ACTUAL FY 2018	AMENDED FY 2019	ADOPTED FY 2020
PERSONNEL	\$0	\$0	\$0	\$0
TOTAL OPERATING COSTS	13,714	12,366	14,900	14,900
CAPITAL	0	17,719	0	0
EXPENDITURES	\$13,714	\$30,085	\$14,900	\$14,900
REVENUES	0	0	0	0
NET COUNTY FUNDS	\$13,714	\$30,085	\$14,900	\$14,900
FULL-TIME POSITIONS	0	0	0	0
PART-TIME POSITIONS	0	0	0	0

EXPLANATION OF CHANGES FOR FY 2020

The FY20 budget reflects no change in the request.

COUNTY STRATEGIC GOALS

Agency
Primarily
Supports

1. Promote Business Growth

2. Promote Tourism

3. Promote and Protect County Assets

✓

4. Achieve Education Excellence

4. Recruit and Retain High Quality Staff

6. Increase Citizen Engagement

✓

County of Amherst, Virginia – Adopted Budget – FY 2019-2020
JUVENILE & DOMESTIC RELATIONS COURT

	ACTUAL FY 2017	ACTUAL FY 2018	AMENDED FY 2019	ADOPTED FY 2020
REPAIRS & MAINTENANCE	\$ -	\$ 95	\$ 100	\$ 100
POSTAL SVCS P.O. BOX RENT	704	556	600	600
TELECOMMUNICATIONS	8,293	6,741	9,000	9,000
OFFICE SUPPLIES	1,539	2,281	1,500	1,500
TRAVEL & TRAINING	880	730	1,000	1,000
LEASE PURCHASE - COPIER	2,299	1,963	1,700	1,700
TOTAL OPERATING COSTS	\$ 13,714	\$ 12,366	\$ 13,900	\$ 13,900
EQUIPMENT	0	1,971	0	0
FURNITURE FIXTURES	0	15,748	1,000	1,000
TOTAL CAPITAL	\$ -	\$ 17,719	\$ 1,000	\$ 1,000
TOTAL	\$ 13,714	\$ 30,085	\$ 14,900	\$ 14,900

County of Amherst, Virginia – Adopted Budget – FY 2019-2020

MAGISTRATE

DESCRIPTION

The Magistrate's Office is a regionally supported function through the regional jail system. It provides initial judicial services to law enforcement and the general public on a continuous basis, 24 hours a day, 7 days a week.

FINANCIAL DATA

	ACTUAL FY 2017	ACTUAL FY 2018	AMENDED FY 2019	ADOPTED FY 20120
PERSONNEL	\$0	\$0	\$0	\$0
OTHER OPERATING COSTS	219	194	1,000	1,000
CAPITAL	0	0	0	0
EXPENDITURES	\$219	\$194	\$1,000	\$1,000
REVENUES	0	0	0	0
NET COUNTY FUNDS	\$219	\$194	\$1,000	\$1,000
FULL-TIME POSITIONS	0	0	0	0
PART-TIME POSITIONS	0	0	0	0

EXPLANATION OF CHANGES FOR FY 2020

The FY20 budget reflects no change in the request.

COUNTY STRATEGIC GOALS

Agency
Primarily
Supports

1. Promote Business Growth

2. Promote Tourism

3. Promote and Protect County Assets

✓

4. Achieve Education Excellence

4. Recruit and Retain High Quality Staff

6. Increase Citizen Engagement

County of Amherst, Virginia – Adopted Budget – FY 2019-2020

MAGISTRATE

	ACTUAL FY 2017	ACTUAL FY 2018	AMENDED FY 2019	ADOPTED FY 2020
OFFICE SUPPLIES	\$ 219	\$ -	\$ 150	\$ 150
BOOKS & SUBSCRIPTIONS	0	0	350	350
FURNITURE & FIXTURES	0	194	500	500
TOTAL OPERATING COSTS	\$ 219	\$ 194	\$ 1,000	\$ 1,000
TOTAL	\$ 219	\$ 194	\$ 1,000	\$ 1,000

County of Amherst, Virginia – Adopted Budget – FY 2019-2020

VJCCCA

DESCRIPTION

VJCCCA is a required service of the Commonwealth of Virginia and exists in the Court Services Unit. The purpose of the Court Services Unit is to assure protection of the citizens of Amherst County through the balanced approach of comprehensive services that prevent and reduce juvenile delinquency through partnerships with families, schools, community, law enforcement and other agencies while providing the opportunity for delinquent youth to develop into responsible and productive citizens.

FINANCIAL DATA

	ACTUAL FY 2017	ACTUAL FY 2018	AMENDED FY 2019	ADOPTED FY 2020
PERSONNEL	\$0	\$0	\$0	\$0
TOTAL OPERATING COSTS	17,961	11,599	65,255	91,755
CAPITAL	0	0	0	0
EXPENDITURES	\$17,961	\$11,599	\$65,255	\$91,755
REVENUES	21,926	21,926	62,393	35,000
NET COUNTY FUNDS	(\$3,965)	(\$10,327)	\$2,862	\$56,755
FULL-TIME POSITIONS	0	0	0	0
PART-TIME POSITIONS	0	0	0	0

EXPLANATION OF CHANGES FOR FY 2020

The FY20 budget reflects an increase in maintenance of effort of more juveniles to care for through the court system.

COUNTY STRATEGIC GOALS

Agency
Primarily
Supports

1. Promote Business Growth

2. Promote Tourism

3. Promote and Protect County Assets

✓

4. Achieve Education Excellence

4. Recruit and Retain High Quality Staff

6. Increase Citizen Engagement

County of Amherst, Virginia – Adopted Budget – FY 2019-2020

VJCCCA

	ACTUAL FY 2017	ACTUAL FY 2018	AMENDED FY 2019	ADOPTED FY 2020
GROUP HOMES	\$ -	\$ -	\$ 25,347	\$ 25,347
OFFICE SUPPLIES	0	0	0	500
FURNITURE& FIXTURES	0	0	0	1,000
MAINTENANCE OF EFFORT	0	0	28,233	53,233
OUTREACH DETENTION/ELEC MONI	17,961	11,599	11,675	11,675
TOTAL OPERATING COSTS	\$ 17,961	\$ 11,599	\$ 65,255	\$ 91,755
TOTAL	\$ 17,961	\$ 11,599	\$ 65,255	\$ 91,755

This page intentionally left blank.



AMHERST

Perfect Slice of Virginia

AMHERST COUNTY

PUBLIC SAFETY

County of Amherst, Virginia – Adopted Budget – FY 2019-2020

ANIMAL CONTROL

DESCRIPTION

The Animal Control Division of the Sheriff's Office operates an animal shelter for the purpose of impounding or harboring seized stray, homeless, abandoned or unwanted animals. Animal Control also enforces all state and local animal welfare laws; work to prevent the spread of rabies; and investigate all dog bites and potential vicious dog cases. Also through education and disciplinary actions, the officers ensure that all domestic animals in the County are provided adequate care and are treated humanely.

FINANCIAL DATA

	ACTUAL FY 2017	ACTUAL FY 2018	AMENDED FY 2019	ADOPTED FY 2020
PERSONNEL	\$98,358	\$118,533	\$124,244	\$114,799
OPERATING COSTS	16,582	18,593	15,650	16,660
CAPITAL	498	387	500	500
EXPENDITURES	\$115,438	\$137,513	\$140,394	\$131,959
REVENUES	0	0	0	0
NET COUNTY FUNDS	\$115,438	\$137,513	\$140,394	\$131,959
FULL-TIME POSITIONS	2	2	2	2
PART-TIME POSITIONS	0	0	0	0

EXPLANATION OF CHANGES FOR FY 2020

The FY20 budget reflects a decrease in health insurance costs due to a county benefit change.

COUNTY STRATEGIC GOALS

Agency
Primarily
Supports

1. Promote Business Growth

2. Promote Tourism

3. Promote and Protect County Assets

✓

4. Achieve Education Excellence

4. Recruit and Retain High Quality Staff

6. Increase Citizen Engagement

County of Amherst, Virginia – Adopted Budget – FY 2019-2020

ANIMAL CONTROL

	ACTUAL FY 2017	ACTUAL FY 2018	AMENDED FY 2019	ADOPTED FY 2020
SALARIES FULL-TIME	\$67,253	\$83,177	\$84,980	\$84,980
FICA	4,570	5,745	5,881	5,882
RETIREMENT	6,712	8,301	9,900	9,901
MEDICAL INSURANCE	18,735	19,152	21,120	11,670
GROUP LIFE INSURANCE	881	1,090	1,113	1,114
WORKMEN'S COMPENSATION	0	825	1,000	1,000
EMPLOYEE ASSISTANCE PROGRAM	45	45	45	48
VRS HEALTH INS CREDIT	162	200	204	204
TOTAL PERSONNEL	\$98,358	\$118,533	\$124,244	\$114,799
ADVERTISING	0	0	150	150
REPAIRS-AUTOMOBILE	1,472	1,943	1,500	1,500
TELECOMMUNICATION	1,550	1,694	1,700	1,700
LIABILITY INSURANCE-AUTO	1,494	1,508	0	1,010
OFFICE SUPPLIES	114	0	150	150
GASOLINE OIL GREASE	8,177	9,565	7,700	7,700
TRAPPING - SUPPLIES FOOD	134	0	150	150
UNIFORMS & WEAR APPAREL	531	667	800	800
INOCULATION/PHYSICALS	784	0	0	0
AUTO TIRES TUBES PARTS	1,849	1,839	2,000	2,000
TRAVEL & TRAINING	478	917	1,000	1,000
TRAPPING EQUIPMENT	0	460	500	500
TOTAL OPERATING COSTS	\$16,582	\$18,593	\$15,650	\$16,660
EQUIPMENT	498	387	500	500
TOTAL CAPITAL	\$498	\$387	\$500	\$500
TOTAL	\$115,438	\$137,513	\$140,394	\$131,959

County of Amherst, Virginia – Adopted Budget – FY 2019-2020

ANIMAL SHELTER

DESCRIPTION

In conjunction with the Animal Control Officers, the shelter staff maintain the shelter. These tasks include providing adequate care services for animals housed at the shelter, and occasional euthanasia services as necessary. The staff works to find permanent homes for unclaimed animals through adoptions to citizens and networking with animal rescue organizations.

FINANCIAL DATA

	ACTUAL FY 2017	ACTUAL FY 2018	AMENDED FY 2019	ADOPTED FY 2020
PERSONNEL	\$90,369	\$101,725	\$107,414	\$104,248
OPERATING COSTS	56,268	61,609	59,829	59,829
CAPITAL	0	13,779	1,000	1,000
EXPENDITURES	\$146,637	\$177,113	\$168,243	\$165,077
REVENUES	1,932	3,008	6,000	1,500
NET COUNTY FUNDS	\$144,705	\$174,105	\$162,243	\$163,577
FULL-TIME POSITIONS	1	1	1	1
PART-TIME POSITIONS	2	2	3	3

EXPLANATION OF CHANGES FOR FY 2020

The FY19 budget reflects a decrease in health insurance due to a county benefit change.

COUNTY STRATEGIC GOALS	Agency Primarily Supports
1. Promote Business Growth	
2. Promote Tourism	
3. Promote and Protect County Assets	✓
4. Achieve Education Excellence	
4. Recruit and Retain High Quality Staff	
6. Increase Citizen Engagement	

County of Amherst, Virginia – Adopted Budget – FY 2019-2020

ANIMAL SHELTER

	ACTUAL FY 2017	ACTUAL FY 2018	AMENDED FY 2019	ADOPTED FY 2020
SALARIES FULL-TIME	\$34,885	\$35,460	\$36,933	\$36,933
SALARIES PART-TIME	31,597	43,021	45,000	45,000
FICA	4,452	5,396	5,747	5,748
RETIREMENT	3,482	3,608	3,619	3,620
MEDICAL INSURANCE	14,249	13,164	14,520	11,752
GROUP LIFE INSURANCE	457	474	484	484
WORKMEN'S COMPENSATION	1,141	494	1,000	600
EMPLOYEE ASSISTANCE PROGRAM	22	22	22	22
VRS HEALTH INS CREDIT	84	87	89	89
TOTAL PERSONNEL	\$90,369	\$101,725	\$107,414	\$104,248
RABIES	0	891	500	500
CONTRACT SERVICES	4,031	3,451	3,900	3,900
HVAC CONTRACT	6,144	6,144	6,450	6,450
ELECTRIC	15,944	17,396	16,050	16,050
HEATING OIL OR NATURAL GAS	5,208	8,189	6,500	6,500
POSTAGE	0	0	100	100
TELECOMMUNICATION	4,428	4,747	3,900	3,900
OFFICE SUPPLIES	894	822	1,500	1,500
FOOD & SUPPLIES FOR SHELTER	4,668	4,115	5,085	5,085
MEDICAL SUPPLIES	8,726	10,504	7,224	7,224
KENNEL CLEANING/JANITORIAL	3,351	3,853	5,500	5,500
UNIFORMS	405	454	500	500
TRAVEL & TRAINING	1,887	682	800	800
DUES MEMBERSHIP LICENSE	0	0	200	200
TRAPPING EQUIPMENT	0	0	200	200
EQUIPMENT	251	13,779	1,000	1,000
FURNITURE & FIXTURES	0	0	1,000	1,000
LEASE COPIER	330	361	420	420
TOTAL OPERATING COSTS	\$56,268	\$75,388	\$60,829	\$60,829
TOTAL	\$146,637	\$177,113	\$168,243	\$165,077

County of Amherst, Virginia – Adopted Budget – FY 2019-2020

BUILDING SAFETY AND INSPECTION

DESCRIPTION

The Building Safety & Inspection Department's purpose is to preserve and promote the health, safety, and welfare of the public through the regulation of the built environment in accordance with the Uniform Statewide Building Code. The Building Safety & Inspection Department fulfills this role by reviewing and inspecting the structural, mechanical, electrical, and plumbing systems of buildings and structures within Amherst County.

FINANCIAL DATA

	ACTUAL FY 2017	ACTUAL FY 2018	AMENDED FY 2019	ADOPTED FY 2019
PERSONNEL	\$168,645	\$176,594	\$231,355	\$228,075
TOTAL OPERATING COSTS	37,160	33,025	55,190	59,375
CAPITAL	0	1,408	29,713	0
EXPENDITURES	\$205,805	\$211,027	\$316,258	\$287,450
REVENUES	195,739	181,299	160,000	170,000
NET COUNTY FUNDS	\$10,066	\$29,728	\$156,258	\$117,450
FULL-TIME POSITIONS	3	3	4	4
PART-TIME POSITIONS	0	0	0	0

EXPLANATION OF CHANGES FOR FY 2020

The FY20 budget reflects a reduction in employee benefits based on a benefit change and actual costs.

COUNTY STRATEGIC GOALS	Agency Primarily Supports
1. Promote Business Growth	✓
2. Promote Tourism	
3. Promote and Protect County Assets	✓
4. Achieve Education Excellence	
4. Recruit and Retain High Quality Staff	
6. Increase Citizen Engagement	

County of Amherst, Virginia – Adopted Budget – FY 2019-2020

BUILDING SAFETY AND INSPECTION

	ACTUAL FY 2017	ACTUAL FY 2018	AMENDED FY 2019	ADOPTED FY 2020
SALARIES & WAGES	\$ 122,444	\$ 128,733	\$ 173,532	\$ 180,132
FICA	8,973	9,362	12,546	9,727
RETIREMENT (VSRS)	11,957	12,930	16,746	12,949
HOSPITAL/MEDICAL PLANS	21,210	21,000	23,160	19,890
LIFE INS-EMPLOYEE & EMPLOYER	1,569	1,697	2,239	2,239
WORKMEN'S COMPENSATION	1,750	2,075	2,000	2,000
EMPLOYEE ASSISTANCE PROGRAM	67	67	67	72
VRS- HEALTH INS CREDIT	289	311	410	410
HYBRID - LT DISABILITY	386	419	655	656
TOTAL PERSONNEL	\$ 168,645	\$ 176,594	\$ 231,355	\$ 228,075
DOCUMENT SCANNING/PRINTING	0	83	0	0
REPAIRS - AUTOMOBILE	217	255	800	1,000
POSTAL SERVICES	365	321	750	750
TELECOMMUNICATIONS	2,587	2,783	4,500	3,500
LIABILITY INSURANCE AUTO	996	1,005	1,000	1,010
OFFICE SUPPLIES	1,128	(763)	1,000	1,000
GASOLINE OIL GREASE	2,371	2,935	4,000	5,000
CODE BOOKS	1,305	0	2,200	1,200
AUTO TIRES TUBES PARTS	844	683	700	1,000
TRAVEL-EDUCATION	3,015	3,328	4,000	4,000
DUES & ASSOC MEMBERSHIPS	395	370	0	675
ENFORCEMENT CO. ORDINANCES	20,281	18,107	25,000	30,000
LEVY ON PROJECTED PERMIT FEE	3,657	3,159	5,000	4,000
EQUIPMENT	0	7	1,000	1,000
FURNITURE & FIXTURES	0	752	1,000	1,000
EQUIPMENT LEASE	0	0	4,240	4,240
TOTAL OPERATING COSTS	\$ 37,160	\$ 33,025	\$ 55,190	\$ 59,375
MOTOR VEHICLES & EQUIP	0	1,408	29,713	0
TOTAL CAPITAL	\$ -	\$ 1,408	\$ 29,713	\$ -
TOTAL	\$ 205,805	\$ 211,027	\$ 316,258	\$ 287,450

County of Amherst, Virginia – Adopted Budget – FY 2019-2020

COMMUNICATIONS AND DISPATCH

DESCRIPTION

Communications and Dispatch Department serves as the main emergency 911 answering point and dispatching center for Amherst County. The department operates twenty-four hours a day, 365 days a year, and is manned by professional, well-trained Communications Officers who provide call-taking, radio dispatch, and support activities for a number of public safety and public service agencies. The department also tracks unit activity, maintains records and files, produces various statistical data and manages the County's radio system. The Department's dispatch center serves as the vital link between the public and public safety organizations.

FINANCIAL DATA

	ACTUAL FY 2017	ACTUAL FY 2018	AMENDED FY 2019	ADOPTED FY 2020
PERSONNEL	\$647,325	\$694,706	\$696,332	\$656,247
TOTAL OPERATING COSTS	121,215	137,693	231,550	210,950
CAPITAL	277,194	172,800	0	0
EXPENDITURES	\$1,045,734	\$1,005,199	\$927,882	\$867,197
REVENUES				
NET COUNTY FUNDS	\$1,045,734	\$1,005,199	\$927,882	\$867,197
FULL-TIME POSITIONS	13	13	13	13
PART-TIME POSITIONS	1	1	0	0

EXPLANATION OF CHANGES FOR FY 2020

The FY20 budget reflects a decrease in health insurance and maintenance contracts based on actual costs, while the department has increases in telecommunication costs based on historical usage.

COUNTY STRATEGIC GOALS

Agency
Primarily
Supports

1. Promote Business Growth

✓

2. Promote Tourism

3. Promote and Protect County Assets

✓

4. Achieve Education Excellence

4. Recruit and Retain High Quality Staff

6. Increase Citizen Engagement

County of Amherst, Virginia – Adopted Budget – FY 2019-2020

COMMUNICATIONS AND DISPATCH

	ACTUAL FY 2017	ACTUAL FY 2018	AMENDED FY 2019	ADOPTED FY 2020
SALARIES & WAGES FULL-TIME	\$ 462,728	\$ 502,899	\$ 491,837	\$ 483,173
SALARIES & WAGES PART-TIME	169	0	0	0
FICA	32,072	34,814	29,871	33,656
RETIREMENT	39,698	43,160	43,300	43,231
HOSPITALIZATION	105,560	106,134	123,000	88,171
LIFE INS	5,170	5,632	5,788	5,675
WORKMAN'S COMPENSATION	306	272	700	500
EMPLOYEE ASSISTANCE PROGRAM	270	267	275	310
VRS- HEALTH INS CREDIT	956	1,038	1,060	1,040
S/LTDP	397	490	500	491
TOTAL PERSONNEL	\$ 647,325	\$ 694,706	\$ 696,332	\$ 656,247
MAINTENANCE SVC CONTRACTS	51,337	69,847	154,000	130,000
ADVERTISING	0	0	500	500
ELECTRICAL	9,774	9,862	12,000	13,000
HEATING OIL OR NATURAL GAS	1,809	2,917	4,000	4,000
911 TELECOMMUNICATIONS	36,749	36,196	38,000	38,000
OFFICE SUPPLIES	2,858	5,068	4,000	4,000
UNIFORM & BADGES	771	690	1,000	1,000
TRAVEL & TRAINING	413	743	2,000	3,000
FOOD & LODGING	0	585	2,000	0
DUE & ASSOCIATIONS MEMBERSHI	5,890	6,035	6,300	6,300
PRE-EMPLOYMENT SCREENING	910	0	750	750
OFFICE & COMPUTER EQUIPMENT	7,778	2,290	3,000	3,000
FURNITURE & FIXTURES	0	240	1,000	1,000
SOFTWARE	2,928	0	0	3,000
LEASE PURCHASE - COPIER	0	3,220	3,000	3,400
TOTAL OPERATING COSTS	\$ 121,215	\$ 137,693	\$ 231,550	\$ 210,950
CAD SYSTEM	277,194	172,800	0	0
TOTAL CAPITAL	\$ 277,194	\$ 172,800	\$ -	\$ -
TOTAL	\$ 1,045,734	\$ 1,005,199	\$ 927,882	\$ 867,197

County of Amherst, Virginia – Adopted Budget – FY 2019-2020

OTHER PUBLIC SAFETY

DESCRIPTION

This section of the budget covers the County's contribution to the regional Juvenile Detention Centers for Amherst juveniles ordered to confinement by a court. It also accounts for any Coroner needs and the state forest fire tax.

FINANCIAL DATA

	ACTUAL FY 2017	ACTUAL FY 2018	AMENDED FY 2019	ADOPTED FY 2020
PERSONNEL	\$0	\$0	\$0	\$0
TOTAL OPERATING COSTS	115,163	157,421	116,500	91,500
CAPITAL	0	0	0	0
EXPENDITURES	\$115,163	\$157,421	\$116,500	\$91,500
REVENUES	0	0	0	0
NET COUNTY FUNDS	\$115,163	\$157,421	\$116,500	\$91,500
FULL-TIME POSITIONS	0	0	0	0
PART-TIME POSITIONS	0	0	0	0

EXPLANATION OF CHANGES FOR FY 2020

The FY20 budget reflects a reduction due to lower expenses related to juvenile detention as funds are needed for more group home care through the Court Services Unit and the VJCCCA program.

COUNTY STRATEGIC GOALS

Agency
Primarily
Supports

1. Promote Business Growth

2. Promote Tourism

3. Promote and Protect County Assets

✓

4. Achieve Education Excellence

4. Recruit and Retain High Quality Staff

6. Increase Citizen Engagement

County of Amherst, Virginia – Adopted Budget – FY 2019-2020

OTHER PUBLIC SAFETY

	ACTUAL FY 2017	ACTUAL FY 2018	AMENDED FY 2019	ADOPTED FY 2020
CORONERS	\$ 420	\$ 400	\$ 500	\$ 500
CONFINEMENT CARE OF JUVENILES	98,759	140,411	100,000	75,000
HUMANE SOCIETY-LICENSE PLATE	0	627	0	0
FOREST FIRE TAX	15,984	15,984	16,000	16,000
TOTAL OPERATING COSTS	\$ 115,163	\$ 157,421	\$ 116,500	\$ 91,500
TOTAL	\$ 115,163	\$ 157,421	\$ 116,500	\$ 91,500

County of Amherst, Virginia – Adopted Budget – FY 2019-2020

PUBLIC SAFETY

DESCRIPTION

Amherst County Public Safety is an All-Hazard combination Fire and Rescue Department that provides emergency services to the residents, businesses, and visitors of Amherst County. The County provides services through full-time paid staff positions along with the Amherst County Volunteer Departments. The Department also is responsible for Emergency Management and maintaining the county radio system used by all police, fire and rescue agencies in the county.

FINANCIAL DATA

	ACTUAL FY 2017	ACTUAL FY 2018	AMENDED FY 2019	ADOPTED FY 2020
PERSONNEL	\$1,710,642	\$1,834,226	\$2,062,555	\$1,996,573
TOTAL OPERATING COSTS	1,050,435	558,187	635,049	658,569
CAPITAL	1,328,542	233,955	149,550	147,750
EXPENDITURES	\$4,089,619	\$2,626,368	\$2,847,154	\$2,802,892
REVENUES	1,163,561	948,520	1,036,000	1,033,750
NET COUNTY FUNDS	\$2,926,058	\$1,677,849	\$1,811,154	\$1,769,142
FULL-TIME POSITIONS	33	33	34	34
PART-TIME POSITIONS	7	7	7	7

EXPLANATION OF CHANGES FOR FY 2020

The FY20 budget reflects a reduction in health insurance costs as a result of a county benefit change.

COUNTY STRATEGIC GOALS

Agency
Primarily
Supports

1. Promote Business Growth

✓

2. Promote Tourism

3. Promote and Protect County Assets

✓

4. Achieve Education Excellence

4. Recruit and Retain High Quality Staff

6. Increase Citizen Engagement

✓

County of Amherst, Virginia – Adopted Budget – FY 2019-2020

PUBLIC SAFETY

	ACTUAL FY 2017	ACTUAL FY 2018	AMENDED FY 2019	ADOPTED FY 2020
<i>Emergency Medical Services</i>				
SALARIES & WAGES FULL-TIME	\$ 1,035,138	\$ 1,203,949	\$ 1,207,999	\$ 1,208,355
SALARIES & WAGES PART TIME	132,860	72,612	95,000	95,000
FICA	83,691	91,555	93,221	100,489
RETIREMENT	73,352	85,210	122,954	122,954
HOSPITALIZATION	168,947	150,305	202,560	136,111
GR LIFE	10,303	11,646	13,860	13,860
UNEMPLOYMENT CLAIMS	74	0	0	0
WORKMAN'S COMP	44,427	41,462	45,000	45,000
EMPLOYEE'S ASSISTANCE	449	579	600	600
VRS-HEALTH INS CREDIT	1,776	2,049	2,539	2,540
TOTAL PERSONNEL	\$ 1,551,016	\$ 1,659,365	\$ 1,783,733	\$ 1,724,909
PROFESSIONAL SERVICES	43,910	31,868	50,000	50,000
MAINT SERVICE CONTRACT	29,451	30,173	32,000	35,000
ADVERTISEMENT	0	0	1,000	1,000
CONTRACT SERVICES	6,346	6,346	7,000	7,000
ELECTRICAL-TOBACCO ROW TOWER	190	188	250	250
POSTAL SERVICES	1,237	920	1,500	1,500
TELECOMMUNICATIONS	5,835	8,255	10,500	8,500
OFFICE SUPPLIES	1,004	1,210	1,300	1,500
MEDICAL AND LABORATORY SUPPL	18,809	25,798	25,000	30,000
UNIFORMS & BADGES	28,656	25,110	23,000	30,000
TRAVEL & TRAINING	3,990	1,949	3,000	7,000
FOOD & LODGING	763	1,095	2,000	0
DUES & MEMBERSHIP	0	100	500	500
PRE-EMPLOYMENT SCREENING	3,420	3,671	3,500	4,000
EQUIPMENT/MEDICAL COMMUNICAT	100,378	30,460	20,000	20,000
TOTAL OPERATING COSTS	\$ 243,988	\$ 167,143	\$ 180,550	\$ 196,250
VEHICLE PURCHASE	0	145,130	0	0
TOTAL CAPITAL	\$ -	\$ 145,130	\$ -	\$ -
TOTAL	\$ 1,795,005	\$ 1,971,638	\$ 1,964,283	\$ 1,921,159

County of Amherst, Virginia – Adopted Budget – FY 2019-2020

PUBLIC SAFETY

<i>EMS Council</i>	ACTUAL FY 2017	ACTUAL FY 2018	AMENDED FY 2019	ADOPTED FY 2020
EMER SVC BD COMP	\$ -	\$ -	\$ 600	\$ 600
FICA	-	-	92	92
TOTAL PERSONNEL	\$ -	\$ -	\$ 692	\$ 692
INSURANCE COVERAGE/VOL FIRE&	109,504	110,854	125,000	120,000
VOLSAP	3,240	3,600	5,000	5,000
VOLUNTEER INCENTIVES	27,625	22,125	28,000	28,000
TOTAL OPERATING COSTS	\$ 140,369	\$ 136,579	\$ 158,000	\$ 153,000
EQUIPMENT	-	-	118,750	118,750
TOTAL CAPITAL	\$ -	\$ -	\$ 118,750	\$ 118,750
TOTAL	\$ 140,369	\$ 136,579	\$ 277,442	\$ 272,442

<i>Volunteer Fire</i>	ACTUAL FY 2017	ACTUAL FY 2018	AMENDED FY 2019	ADOPTED FY 2020
FICA	\$ 1,383	\$ 1,254	\$ -	\$ -
PROFESSIONAL SVCS EQUIP TES	11,418	13,619	13,500	13,500
CONTIB AMHERST VOL FIRE	39,078	80,886	39,078	41,000
CONTRIB GLADSTONE FIRE	3,533	3,533	3,533	3,533
CONTRIB PINEY RIVER FIRE	3,718	3,718	3,718	3,718
CONTRIB MONELISON FIRE	63,641	63,641	63,641	66,000
CONTRIB PEDLAR VOL FIRE	27,913	77,913	27,913	30,000
CONTRIB BIG ISLAND FIRE	10,522	5,261	5,261	5,261
FUELING COST-VOL FIRE SERVIC	7,654	13,198	12,000	15,000
PROTECTIVE EQUIPMENT	16,335	5,000	15,000	20,000
FIRE PROGRAM FUND ALLOCATION	94,133	43,852	97,000	100,700
FIRE TRAINING	26,422	23,444	28,000	28,000
EQUIPMENT	0	186,750	25,000	25,000
EQUIPMENT-SCBA	0	27,615	169,118	0
TOTAL OPERATING COSTS	\$ 305,751	\$ 549,682	\$ 502,762	\$ 351,712
TOTAL	\$ 305,751	\$ 549,682	\$ 502,762	\$ 351,712

County of Amherst, Virginia – Adopted Budget – FY 2019-2020

PUBLIC SAFETY

	ACTUAL FY 2017	ACTUAL FY 2018	AMENDED FY 2019	ADOPTED FY 2020
SALARIES & WAGES FULL-TIME	\$ 111,662	\$ 125,487	\$ 188,010	\$ 188,010
SALARIES & WAGES PART TIME	7,463	9,816	10,000	10,000
FICA	8,326	8,988	12,964	12,995
RETIREMENT (VSRS)	11,144	11,124	21,600	21,601
HOSPITAL/MEDICAL PLANS	16,048	16,633	40,620	33,406
LIFE INS-EMPLOYEE & EMPLOYER	1,463	1,460	2,463	2,463
WORKMEN'S COMPENSATION	1,845	1,063	2,000	2,000
EMPLOYEE ASSISTANCE PROGRAM	22	22	22	45
VRS - HEALTH INS CREDIT	269	268	451	452
TOTAL PERSONNEL	\$ 158,242	\$ 174,861	\$ 278,130	\$ 270,972
PROFESSIONAL SERVICES	2,500	198	0	0
REPAIRS & MAINTENANCE	3,208	1,472	2,500	2,500
MAINTENANCE SVC CONTRACTS	0	673	3,000	3,000
ADVERTISING	0	0	250	250
REPAIRS - AUTO	23,934	26,599	25,000	30,000
RADIO MAINTENANCE - OTHER	148,633	105,064	137,655	137,655
RADIO MAINTENANCE-PUBLIC SAF	7,800	7,800	7,800	7,800
JANITORIAL SERVICES	9,248	10,500	9,000	9,000
POSTAL SERVICES	274	181	300	300
TELECOMMUNICATIONS	3,764	3,048	5,000	4,000
LIBILITY INSURANCE - AUTO	2,458	1,508	2,000	2,020
OFFICE SUPPLIES	428	250	750	750
EMER SVC DISASTER SUPPLIES	0	0	1,000	2,000
GAS OIL GREASE	9,075	13,390	11,000	12,000
AUTO TIRES TUBES AND PARTS	4,709	13,830	10,000	14,000
TRAVEL & TRAINING	742	963	1,700	3,000
DUES & ASSOC MEMBERSHIPS	1,705	1,671	1,700	1,700
REG RADIO OPERATIONS	78,265	78,500	78,500	78,500
VOL RECOGNITION & TRAINING	0	0	2,000	2,000
BREMS ASSISTANCE	5,349	4,714	5,500	6,000
HAZARDOUS MATERIALS EQUIPMEN	0	0	500	500
RENTAL - ANTENNA SITE	4,820	14,565	9,000	10,000
RENTAL - COPIER	3,737	0	2,344	2,344
TOTAL OPERATING COSTS	\$ 310,647	\$ 284,925	\$ 316,499	\$ 329,319
EQUIPMENT	930	11,069	7,500	8,000
FURNITURE & FIXTURES	-	-	1,000	1,000
MOTOR VEHICLE	1,228,164	47,296	2,300	-
TOTAL CAPITAL	\$ 1,229,094	\$ 58,365	\$ 10,800	\$ 9,000
TOTAL	\$ 1,697,983	\$ 518,151	\$ 605,429	\$ 609,291

County of Amherst, Virginia – Adopted Budget – FY 2019-2020

PUBLIC SAFETY

<i>Volunteer Rescue</i>	ACTUAL FY 2017	ACTUAL FY 2018	AMENDED FY 2019	ADOPTED FY 2020
MONELISON RESCUE & FIRE TELE	\$ 682	\$ 766	\$ 600	\$ 800
CONTRIB AMHERST RESCUE	46,963	43,835	46,335	46,335
CONTRIB MONELISON RESCUE	39,369	62,022	41,869	41,869
CONTRIB PEDLAR RESCUE	12,107	12,898	15,000	15,000
CONTRIB BIG ISLAND RESCUE	0	0	19,168	19,168
FUELING COST-VOL RESCUE SERV	28,793	45,147	40,000	44,000
4FORLIFE SHARE VEHICLE REGIS	21,702	21,169	31,753	32,000
RESCUE TRAINING	895	0	5,000	5,000
TOTAL OPERATING COSTS	\$ 150,511	\$ 185,837	\$ 199,725	\$ 204,172
TOTAL	\$ 150,511	\$ 185,837	\$ 199,725	\$ 204,172

This page intentionally left blank.

County of Amherst, Virginia – Adopted Budget – FY 2019-2020

SHERIFF

DESCRIPTION

The Sheriff of Amherst County is a state Constitutional Officer as set forth in the Constitution of Virginia. The Sheriff is elected by the citizens and is responsible for all phases of justice in Amherst County. The Sheriff is also responsible for court security as well as carrying out the orders of the courts in both criminal and civil matters.

FINANCIAL DATA

	ACTUAL FY 2017	ACTUAL FY 2018	AMENDED FY 2019	ADOPTED FY 2020
PERSONNEL	\$3,341,959	\$3,534,051	\$3,447,713	\$3,239,280
TOTAL OPERATING COSTS	608,185	585,627	500,418	478,125
CAPITAL	314,708	365,023	299,934	208,965
EXPENDITURES	\$4,264,852	\$4,484,701	\$4,248,065	\$3,926,370
REVENUES	2,108,737	2,108,737	2,286,585	1,837,380
NET COUNTY FUNDS	\$2,156,115	\$2,375,964	\$1,961,480	\$2,088,990
FULL-TIME POSITIONS	49	49	49	49
PART-TIME POSITIONS	11	11	11	11

EXPLANATION OF CHANGES FOR FY 2020

The FY20 budget reflects decreases in health insurance costs due to a county benefit change and a reduction in capital expenditures.

COUNTY STRATEGIC GOALS	Agency Primarily Supports
1. Promote Business Growth	✓
2. Promote Tourism	✓
3. Promote and Protect County Assets	✓
4. Achieve Education Excellence	
4. Recruit and Retain High Quality Staff	
6. Increase Citizen Engagement	✓

County of Amherst, Virginia – Adopted Budget – FY 2019-2020

SHERIFF

	ACTUAL FY 2017	ACTUAL FY 2018	AMENDED FY 2019	ADOPTED FY 2020
SALARIES & WAGES	\$ 2,457,860	\$ 2,646,058	\$ 2,460,959	\$ 2,371,836
FICA	172,212	186,769	172,159	162,189
RETIREMENT (VSRS)	205,851	210,698	262,901	253,509
HOSPITAL/MEDICAL PLANS	433,573	413,167	475,119	374,211
LIFE INS - EMPLOYEE & EMPLOY	27,008	29,128	29,798	29,142
UNEMPLOYMENT COMP CLAIMS	37	0	0	0
WORKMEN'S COMPENSATION	39,329	41,632	40,000	42,000
EMPLOYEE ASSISTANCE PROGRAM	1,034	1,046	1,100	1,150
VRS- HEALTH INS CREDIT	4,966	5,337	5,460	5,022
STANDARD LTD	89	216	217	221
TOTAL PERSONNEL	\$ 3,341,959	\$ 3,534,051	\$ 3,447,713	\$ 3,239,280
HEALTH SERVICES (VET)	618	3,812	1,500	1,500
PROFESSIONAL SERVICES	5,192	9,607	4,600	4,600
REPAIRS-AUTOMOBILE	47,938	56,852	48,618	47,500
REPAIRS AUTO-INSURANCE RECOV	10,459	12,098	0	0
MAINTENANCE SVC CONTRACTS	33,280	30,472	22,847	21,847
ADVERTISING	0	245	450	450
REPAIRS & MAINTENANCE	3,188	2,811	2,500	2,500
REPAIRS - FURNITURE & FIXTUR	0	0	510	510
REPAIRS - AUTOMOBILE RADIO	6,026	4,945	5,000	5,000
INVESTIGATIVE SERVICES	0	0	1,275	0
JANITORIAL SERVICE CONTRACT	33,000	33,000	33,000	33,000
ELECTRICAL SERVICES	33,396	32,931	36,000	36,000
WATER & SEWER	3,008	3,659	3,000	3,000
POSTAL SERVICES	2,014	2,716	3,500	3,000
TELECOMMUNICATION	52,960	53,276	48,500	48,500
LIABILITY INSURANCE AUTO	28,017	31,276	31,300	31,300
OFFICE SUPPLIES	5,876	4,265	4,000	4,000
CANINE SUPPLIES	1,954	1,642	2,000	2,000
JANITORIAL SUPPLIES	4,334	2,522	4,000	2,500
GASOLINE OIL GREASE	112,606	140,096	130,000	130,000
POLICE SUPPLIES	73,507	20,459	20,000	20,000
UNIFORMS & WEAR APPAREL	28,435	24,714	20,610	20,468
POLICE SUPPLIES - NARCOTIC	28,835	34,668	8,500	0
INOCULATIONS OR PHYSICALS	1,315	415	1,000	1,000
AUTO TIRES TUBES PARTS	15,971	17,382	20,000	18,500
TRAVEL & TRAINING	40,922	38,338	31,114	32,000
DUES & ASSOC MEMBERSHIPS	2,801	2,996	3,225	2,850
PRE-EMPLOY SCREENING & MISC.	3,326	1,175	2,200	2,200
CHS BEAUTIFICATION/WORKFORCE	25,362	15,760	7,270	0
INTERMENT EXPENSES	500	0	500	500
RENTAL OF EQUIPMENT	3,345	3,494	3,400	3,400
TOTAL OPERATING COSTS	\$ 608,185	\$ 585,627	\$ 500,418	\$ 478,125

County of Amherst, Virginia – Adopted Budget – FY 2019-2020

SHERIFF

	ACTUAL FY 2017	ACTUAL FY 2018	AMENDED FY 2019	ADOPTED FY 2020
EQUIPMENT	104,173	178,087	134,046	54,500
FURNITURE & FIXTURES	0	160	1,000	1,000
COMMUNICATIONS EQUIPMENT	915	1,033	2,000	2,000
MOTOR VEHICLES	209,620	185,743	162,888	151,465
TOTAL CAPITAL	\$ 314,708	\$ 365,023	\$ 299,934	\$ 208,965
TOTAL	\$ 4,264,852	\$ 4,484,701	\$ 4,248,065	\$ 3,926,370



AMHERST

Perfect Slice of Virginia

AMHERST COUNTY
GENERAL SERVICES

County of Amherst, Virginia – Adopted Budget – FY 2019-2020

BUILDING MAINTENANCE

DESCRIPTION

Building Maintenance is responsible for the maintenance of County-owned facilities and properties throughout Amherst County. Building maintenance ensures that facility needs of Amherst citizens, general government employees, and visitors are met; and provides a clean and safe environment in general government facilities.

FINANCIAL DATA

	ACTUAL FY 2017	ACTUAL FY 2018	AMENDED FY 2019	ADOPTED FY 2020
PERSONNEL	\$149,095	\$152,157	\$156,043	\$152,482
TOTAL OPERATING COSTS	159,891	176,832	180,409	143,400
CAPITAL	66,005	218,283	108,840	0
EXPENDITURES	\$374,991	\$547,272	\$445,292	\$295,882
REVENUES	0	0	0	0
NET COUNTY FUNDS	\$374,991	\$547,272	\$445,292	\$295,882
FULL-TIME POSITIONS	3	3	3	3
PART-TIME POSITIONS	0	0	0	0

EXPLANATION OF CHANGES FOR FY 2020

The FY20 budget reflects a decrease in health insurance costs due to a county benefit change and a reduction in maintenance costs as a result of the sale of the Pleasant View School building.

COUNTY STRATEGIC GOALS

Agency
Primarily
Supports

1. Promote Business Growth

2. Promote Tourism

3. Promote and Protect County Assets

✓

4. Achieve Education Excellence

4. Recruit and Retain High Quality Staff

6. Increase Citizen Engagement

County of Amherst, Virginia – Adopted Budget – FY 2019-2020

BUILDING MAINTENANCE

	ACTUAL FY 2017	ACTUAL FY 2018	AMENDED FY 2019	ADOPTED FY 2020
SALARIES FULL-TIME	\$ 102,816	\$ 106,113	\$ 108,414	\$ 108,413
FICA	7,010	7,259	7,237	7,237
RETIREMENT (VSRS)	10,220	10,590	10,625	10,625
HOSPITAL/MEDICAL PLANS	26,015	24,036	26,520	21,855
LIFE INS - EMPLOYEE & EMPLOY	1,341	1,390	1,420	1,420
WORKMEN'S COMPENSATION	1,379	2,447	1,500	2,600
EMPLOYEE ASSISTANCE PROGRAM	67	67	67	72
VRS- HEALTH INS CREDIT	247	254	260	260
TOTAL PERSONNEL	\$ 149,095	\$ 152,157	\$ 156,043	\$ 152,482
REPAIR CONTRACTS	2,070	780	3,500	3,500
REPAIRS INS REIMB - AUTO	2,919	(583)	0	0
MAINTENANCE SVC CONTRACTS	19,110	21,291	20,000	20,000
HVAC MAINTENANCE SERVICE CON	54,170	54,904	63,000	66,000
SECURITY & FIRE ALARM MONITO	825	893	2,000	1,500
REPAIRS & MAINT ON EQUIPMENT	0	851	2,000	1,000
REPAIRS - AUTO	2,875	1,357	1,800	1,800
BLDG RENOVATE & MAINT	29,663	16,330	0	0
PAINTING -COUNTY BUILDINGS	14,156	421	7,000	7,000
TELECOMMUNICATIONS	1,558	1,719	1,900	2,200
LIABILITY INSURANCE - AUTO	2,489	3,038	3,100	1,600
OFFICE SUPPLIES	18	0	100	100
JANITORIAL SUPPLIES	4,661	3,418	6,673	6,000
REPAIR & MAINTENANCE SUPPLIE	15,026	13,223	16,500	17,500
GASOLINE OIL GREASE	3,271	3,926	4,000	4,000
UNIFORMS	780	783	1,000	1,000
AUTO TIRES TUBES PARTS	853	522	1,537	1,500
RENTAL - EQUIPMENT	85	0	100	100
TRAVEL	17	195	100	0
TRAVEL EDUCATION	0	0	0	500
DUES & ASSOC MEMBERSHIPS	0	45	100	100
FURNITURE & FIXTURES	0	0	1,000	1,000
VEHICLES	25,775	0	0	0
BUILDING-MAINTENANCE	5,344	3,484	18,000	7,000
MAINTENANCE PLEASANT VIEW	0	50,235	45,000	0
WINTON REPAIRS	0	15,430	84,570	0
BUILDING RENO - LIBRARY	40,230	92,152	6,270	0
PARSONAGE RENOVATIONS	0	53,701	0	0
PARKING LOT MAINTENANCE	0	57,000	0	0
TOTAL OPERATING COSTS	\$ 225,896	\$ 395,115	\$ 289,249	\$ 143,400
TOTAL	\$ 374,991	\$ 547,272	\$ 445,292	\$ 295,882

County of Amherst, Virginia – Adopted Budget – FY 2019-2020

GROUND MAINTENANCE

DESCRIPTION

Grounds Maintenance is responsible for the overall management of all County owned and operated open spaces, parks, and general grounds located around government facilities. Grounds maintenance includes managing landscaping services, parking lot cleaning, and all park related services.

FINANCIAL DATA

	ACTUAL FY 2017	ACTUAL FY 2018	AMENDED FY 2019	ADOPTED FY 2020
PERSONNEL	\$92,944	\$55,586	\$207,474	\$202,147
TOTAL OPERATING COSTS	94,247	77,295	99,725	99,800
CAPITAL	590	110,689	42,900	25,000
EXPENDITURES	\$187,780	\$243,570	\$350,099	\$326,947
REVENUES	0	0	0	0
NET COUNTY FUNDS	\$187,780	\$243,570	\$350,099	\$326,947
FULL-TIME POSITIONS	2	2	3	3
PART-TIME POSITIONS	1	1	1	1

EXPLANATION OF CHANGES FOR FY 2020

The FY20 budget reflects a decrease in park renovations, small equipment, and health insurance costs.

COUNTY STRATEGIC GOALS

	Agency Primarily Supports
1. Promote Business Growth	✓
2. Promote Tourism	✓
3. Promote and Protect County Assets	✓
4. Achieve Education Excellence	
4. Recruit and Retain High Quality Staff	
6. Increase Citizen Engagement	

County of Amherst, Virginia – Adopted Budget – FY 2019-2020

GROUND MAINTENANCE

	ACTUAL FY 2017	ACTUAL FY 2018	AMENDED FY 2019	ADOPTED FY 2020
SALARIES & WAGES FULL-TIME	\$ 57,046	\$ 38,509	\$ 131,929	\$ 131,929
SALARIES & WAGES PART-TIME	6,714	0	17,000	17,000
FICA	4,375	2,651	10,366	10,366
VRS	5,741	3,793	12,929	12,930
HOSPITALIZATION	16,247	10,001	31,080	25,723
GR LIFE	747	498	1,728	1,729
WORKMAN COMP	1,891	0	1,900	1,900
EMPLOYEE ASSISTANCE	45	45	45	72
VRS-HEALTH CREDIT	137	91	317	317
S/LTDP STANDARD	0	0	181	181
TOTAL PERSONNEL	\$ 92,944	\$ 55,586	\$ 207,474	\$ 202,147
PROFESSIONAL SVC - ENGINEERI	2,400	0	4,000	3,000
REPAIRS & MAINT - EQUIP	2,881	1,719	5,000	4,000
REPAIRS AND MAINTENANCE	40	0	2,000	2,000
REPAIRS AUTO	2,789	2,172	3,000	3,000
SLOPE FAILURE	14,600	0	0	0
CONTRACTED SERVICES	29,275	31,605	40,000	40,000
JANITORIAL SERVICES-PARKS	21,287	21,250	24,000	24,000
TELECOMMUNICATIONS	0	0	3,000	3,000
LIABILITY-AUTO	2,987	2,011	2,025	1,600
OFFICE SUPPLIES	0	0	0	1,000
REPAIRS & MAINTENANCE SUPPLI	3,095	2,692	4,000	4,000
GASOLINE OIL GREASE	8,187	8,990	9,000	9,500
UNIFORMS	992	870	1,200	1,200
AUTO TIRES TUBES PARTS	270	986	1,000	1,000
RENTAL-EQUIPMENT	187	0	500	500
LANDSCAPING & BEAUTIFICATION	992	0	1,000	1,000
FURNITURE & FIXTURES	0	0	0	1,000
TOTAL OPERATING COSTS	\$ 89,982	\$ 72,295	\$ 99,725	\$ 99,800
EQUIPMENT	590	13,680	5,000	5,000
EQUIPMENT - MOWERS	0	7,101	14,000	10,000
PARK RENOVATIONS	4,265	89,908	23,900	10,000
TOTAL CAPITAL	\$ 4,855	\$ 110,689	\$ 42,900	\$ 25,000
TOTAL	\$ 187,780	\$ 238,571	\$ 350,099	\$ 326,947

County of Amherst, Virginia – Adopted Budget – FY 2019-2020

SOLID WASTE

DESCRIPTION

The Solid Waste Fund primary responsibility is the operation of the County landfill. The staff performs all required daily activities to maintain the landfill and to keep it in compliance with the Department of Environmental Quality and Environmental Protection Agency requirements. In addition, the department monitors the landfill gas collection system, convenience centers, recycling, open box container sites and the litter control program.

FINANCIAL DATA

	ACTUAL FY 2017	ACTUAL FY 2018	AMENDED FY 2019	ADOPTED FY 2020
PERSONNEL	\$456,575	\$571,456	\$718,887	\$690,654
TOTAL OPERATING COSTS	895,501	937,896	989,099	922,930
CAPITAL	174,090	424,140	76,000	71,000
EXPENDITURES	\$1,526,166	\$1,933,492	\$1,783,986	\$1,684,584
REVENUES	1,896,659	2,121,362	1,783,986	1,684,584
NET COUNTY FUNDS	-\$370,493	-\$187,870	\$0	\$0
FULL-TIME POSITIONS	6	6	10	10
PART-TIME POSITIONS	15	15	14	14

EXPLANATION OF CHANGES FOR FY 2020

The FY20 budget reflects a decrease in hauling costs from the convenience centers due to a staff evaluation that hauling could be reduced by use of county personnel.

COUNTY STRATEGIC GOALS

Agency
Primarily
Supports

1. Promote Business Growth

2. Promote Tourism

3. Promote and Protect County Assets

✓

4. Achieve Education Excellence

4. Recruit and Retain High Quality Staff

6. Increase Citizen Engagement

County of Amherst, Virginia – Adopted Budget – FY 2019-2020

SOLID WASTE

<i>CONVENIENCE CENTERS</i>	ACTUAL FY 2017	ACTUAL FY 2018	AMENDED FY 2019	ADOPTED FY 2020
SALARIES & WAGES PART-TIME	\$ 110,595	\$ 114,564	\$ 127,984	\$ 120,000
FICA	8,460	8,764	9,791	9,180
WORKMAN'S COMP	0	3,467	6,200	4,500
TOTAL PERSONNEL	\$ 119,056	\$ 126,795	\$ 143,975	\$ 133,680
REPAIR MAINT - EQUIPMENT	3,588	6,767	4,000	4,000
CONTRACTED SVCS (PORTABLE TO	3,600	3,600	3,900	3,900
REPAIR TO GREEN BOX SITES	1,181	6,476	3,000	3,000
UPGRADE GREEN BOX SITES	1,236	2,927	2,000	2,000
CONTRACTED COLLECTION SVC	140,974	158,664	160,000	90,000
CONTRACTED HAULING SERVICES	163,792	150,408	175,000	155,000
ELECTRIC	5,266	5,384	5,400	5,500
TELECOMMUNICATION	3,828	3,963	4,300	4,100
PROPERTY INSURANCE	0	0	100	0
INSURANCE - AUTO	725	0	750	0
OFFICE SUPPLIES	226	418	400	400
GREASE OIL GAS	0	776	2,500	1,000
EQUIPMENT	0	0	2,000	1,000
NEW SITE OPERATIONS	0	0	100,000	100,000
SITE RENTAL	8,414	9,414	9,414	9,500
TOTAL OPERATING COSTS	\$ 332,830	\$ 348,797	\$ 472,764	\$ 379,400
TOTAL	\$ 451,886	\$ 475,592	\$ 616,739	\$ 513,080

<i>RECYCLING</i>	ACTUAL FY 2017	ACTUAL FY 2018	AMENDED FY 2019	ADOPTED FY 2020
SITE REPAIR & MAINTENANCE	\$ -	\$ -	\$ 1,000	\$ 1,000
REPAIR & MAINTENANCE	0	142	400	400
CONTRACT-RECYCLING	49,415	30,297	40,000	25,000
PRINTING & BINDING	0	0	50	50
OFFICE SUPPLIES	198	199	300	300
TOTAL OPERATING COSTS	\$ 49,613	\$ 30,638	\$ 41,750	\$ 26,750
TOTAL	\$ 49,613	\$ 30,638	\$ 41,750	\$ 26,750

<i>LANDFILL CLOSURE</i>	ACTUAL FY 2017	ACTUAL FY 2018	AMENDED FY 2019	ADOPTED FY 2020
PROF SERVICES - ENGINEERING	\$ 23,500	\$ 21,431	\$ 25,000	\$ 25,000
SITE MAINTENANCE	0	0	1,000	500
ADVERTISING	0	0	1,000	500
ENVIRONMENTAL MONITORING	17,002	10,507	22,000	15,000
CONTRACTED SERVICES	1,350	5,296	5,000	6,000
PERMIT AMENDMENTS	5,767	5,797	6,000	6,000
TOTAL OPERATING COSTS	\$ 47,619	\$ 43,031	\$ 60,000	\$ 53,000
TOTAL	\$ 47,619	\$ 43,031	\$ 60,000	\$ 53,000

County of Amherst, Virginia – Adopted Budget – FY 2019-2020

SOLID WASTE

<i>SOLID WASTE ADMINISTRATION</i>	ACTUAL FY 2017	ACTUAL FY 2018	AMENDED FY 2019	ADOPTED FY 2020
SALARIES & WAGES FULL-TIME	\$ 80,822	\$ 99,357	\$ 110,136	\$ 110,136
FICA	6,057	7,260	8,070	8,071
RETIREMENT(VRS)	7,104	9,526	10,793	10,794
HOSPITALIZATION	5,981	12,133	9,960	8,220
GROUP LIFE	932	1,250	1,443	1,443
WORKMAN'S COMPENSATION	0	4,616	3,500	3,500
EMPLOYEE ASSISTANCE	22	67	67	50
HEALTH INS CREDIT	171	229	264	265
HYBRID - LTD	0	136	207	208
TOTAL PERSONNEL	\$ 101,090	\$ 134,574	\$ 144,441	\$ 142,687
MAINT SVC CONTRACTS	0	0	50	0
JANITORIAL SERVICES	6,782	6,000	7,400	6,500
ADVERTISING	0	78	750	500
ELECTRICAL	1,043	1,179	1,100	1,200
POSTAGE	397	353	420	400
TELECOMMUNICATION	5,513	7,650	6,800	7,500
OFFICE SUPPLIES	1,107	877	800	800
FURNITURE & FIXTURES	0	0	1,000	1,000
MAINTENANCE SUPPLIES	330	270	400	400
TRAVEL	153	0	0	0
TRAVEL-EDUCATION	250	350	3,750	3,750
DUES & SUBSCRIPTIONS	285	294	370	370
OTHER OPERATING COSTS	0	0	100	0
RENTAL-COPIER	1,888	1,888	2,000	2,000
TOTAL OPERATING COSTS	\$ 17,748	\$ 18,939	\$ 24,940	\$ 24,420
TOTAL	\$ 118,838	\$ 153,513	\$ 169,381	\$ 167,107

County of Amherst, Virginia – Adopted Budget – FY 2019-2020

SOLID WASTE

	ACTUAL FY 2017	ACTUAL FY 2018	AMENDED FY 2019	ADOPTED FY 2020
<i>LANDFILL OPERATIONS</i>				
SALARIES & WAGES FULL-TIME	\$ 156,470	\$ 206,913	\$ 294,357	\$ 293,877
SALARIES & WAGES PART-TIME	14,237	16,534	24,000	24,480
FICA	12,018	15,607	21,924	22,754
VRS	16,106	20,069	26,732	26,733
HOSPITALIZATION	34,492	45,345	54,240	37,225
GROUP LIFE	2,162	2,730	3,573	3,573
WORKMAN'S COMP	0	1,856	4,000	4,000
EMPLOYEE ASSISTANCE	45	22	60	60
HEALTH INS CREDIT	389	483	655	655
HYBRID LTD	512	528	930	930
TOTAL PERSONNEL	\$ 236,430	\$ 310,087	\$ 430,471	\$ 414,287
PROF SERVICES - ENGINEERING	13,702	52,460	50,000	50,000
REPAIRS & GROUND MAINT	885	2,389	2,500	2,500
MAINT AGREEMENTS	2,694	2,737	2,800	2,800
ADVERTISING	0	0	500	5,000
REPAIR & MAINT - EQUIP	12,681	37,869	45,000	45,000
REPAIR & MAINT	0	26	1,500	1,500
LEACHATE HAULING	183,945	125,466	150,000	175,000
TRENCH OPERATION	0	2,970	0	0
CONTRACTED SERVICES	119,055	93,017	5,800	10,000
ENVIRONMENTAL MONITORING	39,882	47,997	44,910	45,000
ELECTRICAL	1,033	1,126	1,500	1,500
WATER SERVICES	472	479	350	500
PROPERTY INSURANCE	0	0	750	0
AUTO INSURANCE	996	2,263	2,300	5,500
TIRE DISPOSAL	10,916	15,077	14,500	15,000
GASOLINE OIL GREASE	38,344	45,923	50,000	60,000
UNIFORMS	3,086	2,557	3,060	3,060
HHW DISPOSAL	2,225	2,684	900	3,000
INOCULATION & PHYSICAL EXAM	0	0	1,000	1,000
ROAD MATERIAL	13,157	33,920	2,700	5,000
EQUIPMENT SUPPLIES	160	1,302	3,575	2,000
TRAVEL - EDUCATION	557	2,868	2,000	2,000
OTHER OPERATING COSTS	764	354	500	0
DEQ FEES/PERMIT AMENDMENT	3,137	23,007	3,500	4,000
LEASE PURCHASE - EQUIPMENT	41,864	49,987	56,000	56,000
TOTAL OPERATING COSTS	\$ 489,556	\$ 546,478	\$ 445,645	\$ 495,360
EQUIPMENT PURCHASE	103,572	7,153	20,000	15,000
VEHICLE PURCHASE	28,653	367,000	0	0
TOTAL CAPITAL	\$ 132,226	\$ 374,153	\$ 20,000	\$ 15,000
TOTAL	\$ 858,212	\$ 1,230,718	\$ 896,116	\$ 924,647

This page intentionally left blank.



AMHERST

Perfect Slice of Virginia

AMHERST COUNTY
CULTURE & LEISURE

County of Amherst, Virginia – Adopted Budget – FY 2019-2020

LIBRARY

DESCRIPTION

The Amherst County Library is the community's primary resource for lifelong learning and the place people turn to for the discovery of ideas, the joy of reading, and the power of information. Amherst County library has two branches, one located in Madison Heights and one located in the Town of Amherst.

FINANCIAL DATA

	ACTUAL FY 2017	ACTUAL FY 2018	AMENDED FY 2019	ADOPTED FY 2020
PERSONNEL	\$495,409	\$551,190	\$601,205	\$587,811
TOTAL OPERATING COSTS	202,818	191,332	196,643	203,727
CAPITAL	18,276	2,593	8,000	8,000
EXPENDITURES	\$716,503	\$745,115	\$805,848	\$799,538
REVENUES	163,568	171,997	171,114	176,250
NET COUNTY FUNDS	\$552,935	\$573,118	\$634,734	\$623,288
FULL-TIME POSITIONS	10	11	11	11
PART-TIME POSITIONS	6	7	7	7

EXPLANATION OF CHANGES FOR FY 2020

The FY budget reflects a decrease in health insurance costs due to a county benefit change.

COUNTY STRATEGIC GOALS

Agency
Primarily
Supports

1. Promote Business Growth	
2. Promote Tourism	✓
3. Promote and Protect County Assets	✓
4. Achieve Education Excellence	✓
4. Recruit and Retain High Quality Staff	
6. Increase Citizen Engagement	✓

County of Amherst, Virginia – Adopted Budget – FY 2019-2020

LIBRARY

	ACTUAL FY 2017	ACTUAL FY 2018	AMENDED FY 2019	ADOPTED FY 2020
SALARIES & WAGES FULL-TIME	\$ 332,790	\$ 380,391	\$ 405,237	\$ 404,237
SALARIES & WAGES PART-TIME	27,648	24,891	32,500	33,500
FICA	25,737	29,145	30,716	30,716
RETIREMENT (VSRS)	32,816	37,670	39,661	39,662
HOSPITAL/MEDICAL PLANS	70,050	71,783	85,200	71,765
LIFE INS-EMPLOYER & EMPLOYEE	4,308	4,945	5,302	5,302
WORKMEN'S COMP	600	467	600	600
EMPLOYEE ASSISTANCE PROGRAM	202	200	225	263
VRS- HEALTH INS CREDIT	791	906	971	972
HYBRID-LT DISABILITY	466	792	793	794
TOTAL PERSONNEL	\$ 495,408	\$ 551,190	\$ 601,205	\$ 587,811
PROFESSIONAL SERVICES	27,589	13,696	2,600	2,600
REPAIRS & MAINTENANCE	56	254	300	300
MAINTENANCE SERVICE CONTRACT	421	145	700	700
MAINT SVC CONTRACTS-EQUIP	1,124	3,607	6,000	5,000
ADVERTISING	500	778	1,000	1,000
REPAIR & MAINT FURN & EQUIP	0	0	100	100
JANITORIAL SVC CONTRACT	24,660	25,500	24,000	26,000
COMPUTER SERVICES	9,868	13,898	11,000	14,000
ELECTRICAL SERVICES	6,794	6,799	8,000	8,000
WATER & SEWER SERVICES	3,262	4,416	3,500	4,500
POSTAL SERVICES	2,800	1,054	2,800	2,800
TELECOMMUNICATIONS	4,730	4,474	4,800	4,800
OFFICE SUPPLIES	8,232	7,802	7,800	7,800
BOOKS & SUBSCRIPTIONS	104,078	93,867	112,743	112,743
COMPUTER SUPPLIES AND SOFTWA	1,861	4,212	2,500	4,000
TRAVEL-EDUCATION	2,483	4,531	4,000	4,600
DUES/MEMBERSHIP	200	240	500	484
SPECIAL PROGRAMMING SUPPLIES	4,160	6,059	4,300	4,300
TOTAL OPERATING COSTS	\$ 202,819	\$ 191,332	\$ 196,643	\$ 203,727
EQUIPMENT	16,984	2,128	7,000	7,000
FURNITURE & FIXTURES	1,292	465	1,000	1,000
TOTAL CAPITAL	\$ 18,276	\$ 2,593	\$ 8,000	\$ 8,000
TOTAL	\$ 716,503	\$ 745,115	\$ 805,848	\$ 799,538

County of Amherst, Virginia – Adopted Budget – FY 2019-2020

MUSEUM

DESCRIPTION

The Museum Department provides one staff person for the Amherst County Historical Museum and Historical Society.

FINANCIAL DATA

	ACTUAL FY 2017	ACTUAL FY 2018	AMENDED FY 2019	ADOPTED FY 2020
PERSONNEL	\$49,162	\$53,300	\$54,345	\$54,329
TOTAL OPERATING COSTS	228	2,275	1,480	1,480
CAPITAL	0	0	0	0
EXPENDITURES	\$49,390	\$55,575	\$55,825	\$55,809
REVENUES	0	0	0	0
NET COUNTY FUNDS	\$49,390	\$55,575	\$55,825	\$55,809
FULL-TIME POSITIONS	1	1	1	1
PART-TIME POSITIONS	0	0	0	0

EXPLANATION OF CHANGES FOR FY 2020

The FY20 budget reflects a decrease in workers' compensation expense.

COUNTY STRATEGIC GOALS

Agency
Primarily
Supports

1. Promote Business Growth

2. Promote Tourism

✓

3. Promote and Protect County Assets

✓

4. Achieve Education Excellence

✓

4. Recruit and Retain High Quality Staff

6. Increase Citizen Engagement

✓

County of Amherst, Virginia – Adopted Budget – FY 2019-2020

MUSEUM

	ACTUAL FY 2017	ACTUAL FY 2018	AMENDED FY 2019	ADOPTED FY 2020
SALARIES & WAGES FULL-TIME	\$ 40,952	\$ 44,428	\$ 45,391	\$ 45,391
FICA	3,163	3,445	3,472	3,473
RETIREMENT (VSRS)	4,087	4,434	4,448	4,449
LIFE INS-EMPLOYER & EMPLOYEE	536	582	595	595
WORKMEN'S COMPENSATION	60	19	40	20
EMPLOYEE ASSISTANCE PROGRAM	22	22	22	24
HEALTH INS CREDIT	99	107	109	109
HYBRID-LT DISABILITY	242	262	268	268
TOTAL PERSONNEL	\$ 49,162	\$ 53,300	\$ 54,345	\$ 54,329
OFFICE SUPPLIES	0	1,850	500	500
COMPUTER SUPPLIES	0	0	480	480
TRAVEL	228	425	500	500
TOTAL OPERATING COSTS	\$ 228	\$ 2,275	\$ 1,480	\$ 1,480
TOTAL	\$ 49,390	\$ 55,575	\$ 55,825	\$ 55,809

County of Amherst, Virginia – Adopted Budget – FY 2019-2020

RECREATION

DESCRIPTION

Recreation provides a variety of quality programs and facilities to meet the leisure and facility needs of Amherst County citizens and visitors. The primary responsibilities of the department are to ensure Amherst County citizens are provided well-balanced leisure activities and to provide a clean and safe environment in all parks and recreation facilities.

FINANCIAL DATA

	ACTUAL FY 2017	ACTUAL FY 2018	AMENDED FY 2019	ADOPTED FY 2020
PERSONNEL	\$245,475	\$251,618	\$270,379	\$266,390
TOTAL OPERATING COSTS	74,474	78,469	92,000	92,510
CAPITAL	53,019	104,357	59,047	6,000
EXPENDITURES	\$372,968	\$434,444	\$421,426	\$364,900
REVENUES	54,471	49,327	62,000	62,000
NET COUNTY FUNDS	\$318,497	\$385,117	\$359,426	\$302,900
FULL-TIME POSITIONS	3	3	3	3
PART-TIME POSITIONS	16	16	12	12

EXPLANATION OF CHANGES FOR FY 2020

The FY20 budget reflects decreases in park equipment replacement as the last one is funded within the Capital Improvement Plan, and health insurance costs due to a county benefit change.

COUNTY STRATEGIC GOALS

Agency
Primarily
Supports

1. Promote Business Growth	✓
2. Promote Tourism	✓
3. Promote and Protect County Assets	✓
4. Achieve Education Excellence	
4. Recruit and Retain High Quality Staff	
6. Increase Citizen Engagement	✓

County of Amherst, Virginia – Adopted Budget – FY 2019-2020

RECREATION

	ACTUAL FY 2017	ACTUAL FY 2018	AMENDED FY 2019	ADOPTED FY 2020
SALARIES & WAGES FULL-TIME	\$ 137,173	\$ 142,831	\$ 144,307	\$ 144,307
SALARIES & WAGES PART-TIME	53,854	52,429	65,700	65,700
FICA	13,389	13,311	15,106	15,107
RETIREMENT (VSRS)	13,690	14,096	14,142	14,143
HOSPITAL/MEDICAL PLANS	24,014	24,036	26,520	22,023
LIFE INS-EMPLOYER & EMPLOYEE	1,797	1,850	1,890	1,891
UNEMPLOYMENT CLAIMS	54	39	0	0
WORKMEN'S COMP	2,106	2,620	2,300	2,800
EMPLOYEE ASSISTANCE PROGRAM	67	67	67	72
VRS- HEALTH INS CREDIT	330	339	346	347
TOTAL PERSONNEL	\$ 246,475	\$ 251,618	\$ 270,379	\$ 266,390
CONTRACTED SVCS	0	263	0	0
OUTSIDE PRINTING	39	0	500	500
ADVERTISING	1,103	1,720	1,500	1,800
REPAIRS & MAINT - VEHICLES	1,109	903	2,000	2,000
ELECTRICAL SERVICES	28,437	29,839	40,000	37,000
WATER & SEWER SERVICES	992	961	1,100	1,100
POSTAL SERVICES	1,112	1,037	1,000	1,100
TELECOMMUNICATIONS	6,754	6,222	7,000	7,000
LIABILITY INSURANCE	996	1,005	1,000	1,010
OFFICE SUPPLIES	2,095	2,026	2,400	2,400
GASOLINE OIL GREASE	928	1,389	600	1,000
CULTURAL SUPPLIES	2,115	1,781	2,000	2,000
RECREATIONAL SUPPLIES	15,101	14,526	18,000	18,000
VEHICLE SUPPLIES	0	0	500	500
TRAVEL	2,663	1,427	1,500	2,000
DUES & ASSOC MEMBERSHIPS	313	626	450	650
OTHER OPERATING COSTS	0	132	0	0
SPECIAL SERVICES	6,246	9,401	6,500	8,000
SENIOR CITIZENS EXPENSES	4,470	3,829	4,500	5,000
RENTAL-COPIER	0	1,383	1,450	1,450
TOTAL OPERATING COSTS	\$ 74,474	\$ 78,469	\$ 92,000	\$ 92,510
PARK EQUIP - REPLACEMENT	4,651	104,357	58,047	5,000
FURNITURE & FIXTURES	0	0	1,000	1,000
EQUIPMENT	48,368	0	0	0
TOTAL CAPITAL	\$ 53,019	\$ 104,357	\$ 59,047	\$ 6,000
TOTAL	\$ 373,967	\$ 434,443	\$ 421,426	\$ 364,900

County of Amherst, Virginia – Adopted Budget – FY 2019-2020

TOURISM

DESCRIPTION

The Tourism Department accounts for all expenses associated with the community tourism program. The program is contracted with the Amherst County Chamber of Commerce for promotion of tourism, daily operation of the state certified visitor's center and coordination of program activities.

FINANCIAL DATA

	ACTUAL FY 2017	ACTUAL FY 2018	AMENDED FY 2019	ADOPTED FY 2020
PERSONNEL	\$600	\$0	\$0	\$0
TOTAL OPERATING COSTS	71,489	56,172	41,900	41,200
CAPITAL	34,130	19,540	21,586	0
EXPENDITURES	\$106,219	\$75,712	\$63,486	\$41,200
REVENUES	41,901	38,693	37,020	37,200
NET COUNTY FUNDS	\$64,318	\$37,019	\$26,466	\$4,000
FULL-TIME POSITIONS	0	0	0	0
PART-TIME POSITIONS	1	0	0	0

EXPLANATION OF CHANGES FOR FY 2020

The FY20 reflects the expenses of the contract between the County and the Amherst County Chamber of Commerce. The revenue reflects the 60% of lodging tax that is to be spent directly on tourism.

COUNTY STRATEGIC GOALS

Agency
Primarily
Supports

1. Promote Business Growth

✓

2. Promote Tourism

✓

3. Promote and Protect County Assets

4. Achieve Education Excellence

4. Recruit and Retain High Quality Staff

6. Increase Citizen Engagement

✓

County of Amherst, Virginia – Adopted Budget – FY 2019-2020

TOURISM

	ACTUAL FY 2017	ACTUAL FY 2018	AMENDED FY 2019	ADOPTED FY 2020
TOURISM -COMPENSATION	\$ 600	\$ -	\$ -	\$ -
PROFESSIONAL SERVICES	3,450	42,935	29,500	29,500
ADVERTISING	50,936	10,705	10,000	10,000
REPAIRS & MAINTENANCE	360	540	0	0
TOURISM AD SIGNAGE(VDOT)	15,000	0	700	0
POSTAGE	1,068	0	0	0
TRAVEL	241	0	0	0
EQUIPMENT	34,130	19,540	21,586	0
RENTAL OF EQUIPMENT	434	1,993	1,700	1,700
TOTAL OPERATING COSTS	\$ 106,219	\$ 75,712	\$ 63,486	\$ 41,200
TOTAL	\$ 106,219	\$ 75,712	\$ 63,486	\$ 41,200

This page intentionally left blank.



AMHERST

Perfect Slice of Virginia

AMHERST COUNTY

**COMMUNITY
DEVELOPMENT**

County of Amherst, Virginia – Adopted Budget – FY 2019-2020

COMMUNITY DEVELOPMENT PROJECTS

DESCRIPTION

The Community Development Projects Department accounts for any incentives owed by the County and any small County-wide projects that the County determines are needed for the betterment of the community.

FINANCIAL DATA

	ACTUAL FY 2017	ACTUAL FY 2018	AMENDED FY 2019	ADOPTED FY 2020
PERSONNEL	\$0	\$0	\$0	\$0
TOTAL OPERATING COSTS	275,302	274,052	280,457	280,460
CAPITAL	6,527	227,724	0	0
EXPENDITURES	\$281,829	\$501,776	\$280,457	\$280,460
REVENUES	245,000	245,000	254,397	254,400
NET COUNTY FUNDS	\$36,829	\$256,776	\$26,060	\$26,060
FULL-TIME POSITIONS	0	0	0	0
PART-TIME POSITIONS	0	0	0	0

EXPLANATION OF CHANGES FOR FY 2020

The FY20 budget reflects no significant changes.

COUNTY STRATEGIC GOALS

Agency
Primarily
Supports

1. Promote Business Growth

✓

2. Promote Tourism

3. Promote and Protect County Assets

✓

4. Achieve Education Excellence

4. Recruit and Retain High Quality Staff

6. Increase Citizen Engagement

County of Amherst, Virginia – Adopted Budget – FY 2019-2020

COMMUNITY DEVELOPMENT PROJECTS

	ACTUAL FY 2017	ACTUAL FY 2018	AMENDED FY 2019	ADOPTED FY 2020
LEARNING LANE	\$ 6,527	\$ 227,724	\$ -	\$ -
BROCKMAN PARK RECOUPMENT	26,058	26,058	26,060	26,060
EDA CONTRIBUTIONS - PROJECTS	249,244	247,994	254,397	254,400
TOTAL OPERATING COSTS	\$ 281,829	\$ 501,776	\$ 280,457	\$ 280,460
TOTAL	\$ 281,829	\$ 501,776	\$ 280,457	\$ 280,460

County of Amherst, Virginia – Adopted Budget – FY 2019-2020

EDA BOARD

DESCRIPTION

The EDA Board department accounts for expenses associated with staffing the board

FINANCIAL DATA

	ACTUAL FY 2017	ACTUAL FY 2018	AMENDED FY 2019	ADOPTED FY 2020
PERSONNEL	\$4,037	\$3,607	\$4,522	\$4,522
TOTAL OPERATING COSTS	0	0	0	0
CAPITAL	0	0	0	0
EXPENDITURES	\$4,037	\$3,607	\$4,522	\$4,522
REVENUES	0	0	0	0
NET COUNTY FUNDS	\$4,037	\$3,607	\$4,522	\$4,522
FULL-TIME POSITIONS	0	0	0	0
PART-TIME POSITIONS	5	5	5	5

EXPLANATION OF CHANGES FOR FY 2020

The FY20 budget reflects no significant changes.

COUNTY STRATEGIC GOALS	Agency Primarily Supports
1. Promote Business Growth	✓
2. Promote Tourism	✓
3. Promote and Protect County Assets	✓
4. Achieve Education Excellence	✓
4. Recruit and Retain High Quality Staff	
6. Increase Citizen Engagement	✓

County of Amherst, Virginia – Proposed Budget – FY 2019-2020

EDA BOARD

	ACTUAL FY 2017	ACTUAL FY 2018	AMENDED FY 2019	ADOPTED FY 2020
COMPENSATION	\$ 3,750	\$ 3,350	\$ 4,200	\$ 4,200
FICA	287	257	322	322
TOTAL PERSONNEL	\$ 4,037	\$ 3,607	\$ 4,522	\$ 4,522
TOTAL	\$ 4,037	\$ 3,607	\$ 4,522	\$ 4,522

County of Amherst, Virginia – Adopted Budget – FY 2019-2020

EXTENSION SERVICE

DESCRIPTION

Virginia Cooperative Extension is an educational outreach program of Virginia's land grant universities, Virginia Tech and Virginia State University, and a part of the USDA's National Cooperative State Research, Education, and Extension Service. Their mission is to enable people to improve their lives through an educational process that uses scientific knowledge focused on local issues and needs.

FINANCIAL DATA

	ACTUAL FY 2017	ACTUAL FY 2018	AMENDED FY 2019	ADOPTED FY 2020
PERSONNEL	\$84,530	\$83,213	\$83,236	\$84,195
TOTAL OPERATING COSTS	1,995	2,155	4,300	3,300
CAPITAL	0	0	0	0
EXPENDITURES	\$86,525	\$85,368	\$87,536	\$87,495
REVENUES	0	0	0	0
NET COUNTY FUNDS	\$86,525	\$85,368	\$87,536	\$87,495
FULL-TIME POSITIONS	0	0	0	0
PART-TIME POSITIONS	0	0	0	0

EXPLANATION OF CHANGES FOR FY 2019

The FY19 budget reflects an increase in personnel costs and a decrease in telecommunications based on historical costs.

COUNTY STRATEGIC GOALS

Agency
Primarily
Supports

1. Promote Business Growth	✓
2. Promote Tourism	✓
3. Promote and Protect County Assets	
4. Achieve Education Excellence	✓
4. Recruit and Retain High Quality Staff	
6. Increase Citizen Engagement	✓

County of Amherst, Virginia – Adopted Budget – FY 2019-2020

EXTENSION SERVICE

	ACTUAL FY 2017	ACTUAL FY 2018	AMENDED FY 2019	ADOPTED FY 2020
COMP COOP EXT AGENTS	\$ 79,672	\$ 71,534	\$ 67,869	\$ 68,569
RETIREMENT (VSRS)	4,859	11,679	15,367	15,626
TOTAL PERSONNEL	\$ 84,530	\$ 83,213	\$ 83,236	\$ 84,195
FURNITURE & FIXTURES	-	-	1,000	1,000
TELECOMMUNICATIONS	1,995	2,155	3,300	2,300
TOTAL OPERATING COSTS	\$ 1,995	\$ 2,155	\$ 4,300	\$ 3,300
TOTAL	\$ 86,525	\$ 85,368	\$ 87,536	\$ 87,495

County of Amherst, Virginia – Adopted Budget – FY 2019-2020

PLANNING DEPARTMENT

DESCRIPTION

The Planning Department provides professional guidance and technical support to the Board of Supervisors, Planning Commission, Board of Zoning Appeals, County Administration, and to the public on land development activities. Staff administers the County's zoning and subdivision ordinances, development applications and rezoning applications. Staff also oversees the development and implementation of the comprehensive plan.

FINANCIAL DATA

	ACTUAL FY 2016	ACTUAL FY 2018	AMENDED FY 2019	ADOPTED FY 2020
PERSONNEL	\$222,273	\$217,424	\$229,573	\$225,581
TOTAL OPERATING COSTS	74,395	79,061	95,085	93,328
CAPITAL	0	15,000	18,661	1,000
EXPENDITURES	\$296,668	\$311,485	\$343,319	\$319,909
REVENUES	22,631	23,017	20,850	20,500
NET COUNTY FUNDS	\$274,037	\$288,468	\$322,469	\$299,409
FULL-TIME POSITIONS	3	3	3	3
PART-TIME POSITIONS	0	0	0	0

EXPLANATION OF CHANGES FOR FY 2020

The FY20 budget reflects a decrease in health insurance costs due to a county benefit change. The funding for the beautification committee will continue in FY20 in the amount of \$15K.

COUNTY STRATEGIC GOALS

	Agency Primarily Supports
1. Promote Business Growth	✓
2. Promote Tourism	✓
3. Promote and Protect County Assets	✓
4. Achieve Education Excellence	
4. Recruit and Retain High Quality Staff	
6. Increase Citizen Engagement	✓

County of Amherst, Virginia – Adopted Budget – FY 2019-2020

PLANNING DEPARTMENT

<i>PLANNING</i>	ACTUAL FY 2017	ACTUAL FY 2018	AMENDED FY 2019	ADOPTED FY 2020
SALARIES & WAGES FULL-TIME	\$ 142,547	\$ 145,348	\$ 151,578	\$ 151,578
FICA	9,976	10,187	10,736	10,736
RETIREMENT (VRSRS)	14,382	13,948	14,855	14,855
HOSPITAL/MEDICAL PLANS	32,047	24,142	27,720	23,122
LIFE INS-EMPLOYR & EMPLOYEE	1,888	1,831	1,986	1,986
WORKMEN'S COMP	1,728	2,145	1,600	2,200
EMPLOYEE ASSISTANCE PROGRAM	67	67	67	72
VRS HEALTH INS CREDIT	347	335	364	364
HYBRID S/LTD	0	193	269	269
TOTAL PERSONNEL	\$ 202,983	\$ 198,198	\$ 209,174	\$ 205,182
ADVERTISING	2,206	1,937	2,000	3,000
GIS	21,830	17,977	25,000	23,000
POSTAL SERVICES	657	351	700	700
TELECOMMUNICATIONS	1,745	1,882	2,000	2,000
OFFICE SUPPLIES	540	653	1,000	1,000
GASOLINE OIL GREASE	214	422	700	700
TRAVEL	55	63	0	0
TRAVEL & TRAINING	1,897	10,149	3,500	3,500
DUES & MEMBERSHIP	411	281	500	500
REGION 2000 PARTNERSHIP	40,744	40,035	40,735	39,978
SOFTWARE	0	15,000	12,000	12,000
TOTAL OPERATING COSTS	\$ 70,298	\$ 88,752	\$ 88,135	\$ 86,378
BEAUTIFICATION COMMITTEE	0	0	17,661	0
FURNITURE & FIXTURES	0	0	1,000	1,000
TOTAL CAPITAL	\$ -	\$ -	\$ 18,661	\$ 1,000
TOTAL	\$ 273,281	\$ 286,950	\$ 315,970	\$ 292,560

	ACTUAL FY 2017	ACTUAL FY 2018	AMENDED FY 2019	ADOPTED FY 2020
SALARIES & WAGES PART-TIME	\$ 420	\$ 360	\$ 1,450	\$ 1,450
FICA	32	28	110	110
TOTAL PERSONNEL	\$ 452	\$ 388	\$ 1,560	\$ 1,560
ADVERTISING	465	358	500	500
POSTAL SERVICES	5	99	100	100
TRAVEL & TRAINING	384	0	1,000	1,000
TOTAL OPERATING COSTS	\$ 853	\$ 457	\$ 1,600	\$ 1,600
TOTAL	\$ 1,305	\$ 844	\$ 3,160	\$ 3,160

County of Amherst, Virginia – Adopted Budget – FY 2019-2020

PLANNING DEPARTMENT

	ACTUAL FY 2017	ACTUAL FY 2018	AMENDED FY 2019	ADOPTED FY 2020
SALARIES & WAGES PART-TIME	\$ 17,500	\$ 17,500	\$ 17,500	\$ 17,500
FICA	1,339	1,339	1,339	1,339
TOTAL PERSONNEL	\$ 18,839	\$ 18,839	\$ 18,839	\$ 18,839
ADVERTISING	2,015	2,188	2,500	2,500
POSTAGE	150	524	300	300
TRAVEL & TRAINING	1,078	2,140	2,550	2,550
TOTAL OPERATING COSTS	\$ 3,243	\$ 4,853	\$ 5,350	\$ 5,350
TOTAL	\$ 22,082	\$ 23,691	\$ 24,189	\$ 24,189



AMHERST

Perfect Slice of Virginia

AMHERST COUNTY
HUMAN SERVICES

County of Amherst, Virginia – Adopted Budget – FY 2019-2020

SOCIAL SERVICES

DESCRIPTION

Social Services includes the areas of Welfare and Public Assistance. Amherst County Social Services provides services ranging from protective services for children, aged and disabled to day care, foster care, and adoption services. The agency administers the SNAP program, Medicaid, Auxiliary grants, TANF and other financial and energy assistance programs.

FINANCIAL DATA

	ACTUAL FY 2017	ACTUAL FY 2018	AMENDED FY 2019	ADOPTED FY 2020
PERSONNEL	\$1,703,008	\$1,891,054	\$2,114,109	\$2,303,853
TOTAL OPERATING COSTS	673,751	698,109	781,908	784,159
CAPITAL	42,940	12,777	2,000	2,000
EXPENDITURES	\$2,419,699	\$2,601,940	\$2,898,017	\$3,090,012
REVENUES	1,893,273	2,003,599	2,050,000	2,204,556
NET COUNTY FUNDS	\$526,426	\$598,341	\$848,017	\$885,456
FULL-TIME POSITIONS	40	42	42	42
PART-TIME POSITIONS	4	4	4	4

EXPLANATION OF CHANGES FOR FY 2020

The FY20 budget reflects an increase in salaries and related benefits, as well as adoption subsidies.

COUNTY STRATEGIC GOALS

Agency
Primarily
Supports

1. Promote Business Growth

2. Promote Tourism

3. Promote and Protect County Assets

✓

4. Achieve Education Excellence

4. Recruit and Retain High Quality Staff

6. Increase Citizen Engagement

✓

County of Amherst, Virginia – Adopted Budget – FY 2019-2020

SOCIAL SERVICES

<i>SOCIAL SERVICES OPERATIONS</i>	ACTUAL FY 2017	ACTUAL FY 2018	AMENDED FY 2019	ADOPTED FY 2020
SALARIES & WAGES FULL-TIME	\$ 1,235,252	\$ 1,399,866	\$ 1,511,147	\$ 1,642,703
SALARIES & WAGES PART-TIME	19,770	17,042	17,889	19,555
FICA	89,142	100,838	116,972	127,163
RETIREMENT (VRSRS)	128,473	132,618	147,888	156,788
HOSPITAL/MEDICAL PLANS	199,904	204,780	286,477	318,590
LIFE INS-EMPLOYEE & EMPLOYER	15,397	17,408	19,408	20,955
UNEMPLOYMENT COMPENSATION	3,470	6,314	3,000	5,000
WORKMEN'S COMPENSATION	3,470	4,025	4,000	4,000
EMPLOYEE ASSISTANCE PROGRAM	674	668	680	1,000
VRS - HEALTH INS CREDIT	2,838	3,190	3,556	3,837
STANDARD LTD	2,552	2,590	3,092	4,262
TOTAL PERSONNEL	\$ 1,700,942	\$ 1,889,337	\$ 2,114,109	\$ 2,303,853
PROFESSIONAL SERVICES-OTHER	17,020	14,722	17,400	17,000
REPAIRS & MAINTENANCE	304	90	0	0
MAINTENANCE SVC CONTRACTS	4,890	20,255	600	600
ADVERTISING	1,598	2,655	2,000	2,000
PS FROM OTHER GOVT ENTITIES	1,420	1,058	1,600	1,600
JANITORIAL SERVICES	0	1,500	18,000	18,000
REPAIRS & MAINT AUTOMOBILES	3,191	1,819	4,000	4,000
REPAIRS & MAINT BUILDING	976	166	500	500
LEGAL SERVICES	67,042	61,191	80,000	80,000
ELECTRICAL SERVICES	15,971	14,187	12,000	12,000
WATER & SEWER SERVICES	2,026	2,461	3,000	3,000
POSTAL SERVICES	10,167	6,171	8,000	8,000
TELECOMMUNICATIONS	16,123	23,666	21,000	24,500
LIABILITY INSURANCE - AUTO	4,480	5,025	4,500	4,500
SURETY BONDS	300	300	300	300
OFFICE SUPPLIES	19,683	23,957	20,462	20,000
JANITORIAL SUPPLIES	50	207	200	200
VEHICLE SUPPLIES	5,160	6,580	5,000	5,000
TRAVEL-MILEAGE/FARES	1,755	512	350	1,060
TRAVEL-MEALS/LODGING	335	181	400	400
TRAVEL - CONVEN & EDUCATION	17,328	18,919	16,628	24,000
DUES & ASSOC MEMBERSHIPS	905	965	900	900
OTHER OPERATING COSTS	12,741	6,126	5,600	5,600
EQUIPMENT RENTAL	7,754	7,784	8,000	8,000
RENT/DEPRECIATION-BUILDING	15,147	21,909	50,000	28,671
TOTAL OPERATING COSTS	\$ 226,364	\$ 242,406	\$ 280,441	\$ 269,831
FURNITURE & FIXTURES	22,946	12,777	2,000	2,000
AUTOMOBILE PURCHASES	19,994	0	0	0
TOTAL CAPITAL	\$ 42,940	\$ 12,777	\$ 2,000	\$ 2,000
TOTAL	\$ 1,970,246	\$ 2,144,520	\$ 2,396,550	\$ 2,575,684

County of Amherst, Virginia – Adopted Budget – FY 2019-2020

SOCIAL SERVICES

<i>PUBLIC ASSISTANCE</i>	ACTUAL FY 2017	ACTUAL FY 2018	AMENDED FY 2019	ADOPTED FY 2020
FICA	\$ 2,065.9	\$ 1,716.7	\$ -	\$ -
AUXILIARY GRANTS	124,734	137,134	125,886	136,278
INDEPENDENT LIVING GRANT	0	489	1,932	1,932
AID TO DEPENDENT CHILDREN	0	0	1,000	1,000
IV-E FOSTER CARE	178,189	179,921	180,737	180,140
EMERGENCY ASSISTANCE	0	0	500	500
FOSTER PARENT RESPITE CARE	119	189	0	0
FAMILY PRESERVATION	6,029	2,705	3,460	3,460
OTHER PURCHASED SERVICES	0	0	15,000	0
CHILD WELFARE SA & SUPP SERVICES	0	5,291	4,123	4,123
FOSTERING FUTURES	0	0	18,071	24,000
SPECIAL NEEDS ADOPTION	59,473	39,996	55,679	37,668
ADOPTION SUBSIDY	38,390	56,538	22,999	43,688
ADULT SERVICES	27,182	26,146	32,950	32,950
ADULT PROTECTIVE SERVICES	438	3,989	3,921	3,721
AFDC-UP MANUAL	0	0	1,000	1,000
PROMOTING SAFE/STABLE FAMILIES	0	0	3,800	18,000
JOBS VIEW	4,709	3,305	30,409	25,868
TOTAL OPERATING COSTS	\$ 449,453	\$ 457,420	\$ 501,467	\$ 514,328
TOTAL	\$ 449,453	\$ 457,420	\$ 501,467	\$ 514,328

This page intentionally left blank.

County of Amherst, Virginia – Adopted Budget – FY 2019-2020

Child Services Act

DESCRIPTION

The Amherst County Office of Children's Services Act (CSA) Director coordinates all matters pertaining to CSA. This includes staffing the Amherst Community Policy & Management Team (CPMT) and the Family Assessment Planning & Treatment (FAPT) Team, serving as a liaison between the Teams, coordinating the implementation of CSA funded services including utilization management and reporting. The Director monitors the CSA budgets and makes budgetary, operational and programming recommendations to the CPMT and County Administrator. Additional responsibilities include coordinating service delivery and identifying service strengths and gaps in collaboration with the Juvenile Court, Schools, Social Services, Community Services Board, Health Department, public and private service providers, religious organizations, youth and families, and other parties involved with human services in the Amherst community. The CSA director is also involved with the following; resource development; program development and oversight; and assisting the CPMT in advocating for changes in law and policies and procedures that will improve community conditions for youth development.

FINANCIAL DATA

	ACTUAL FY 2017	ACTUAL FY 2018	AMENDED FY 2019	ADOPTED FY 2020
PERSONNEL	\$65,322	\$65,907	\$85,102	\$84,265
TOTAL OPERATING COSTS	377,237	413,502	413,450	4,300
CAPITAL	0	0	0	0
EXPENDITURES	\$442,559	\$479,409	\$498,552	\$88,565
REVENUES	11,757	11,711	11,700	11,000
NET COUNTY FUNDS	430,802	467,698	486,852	77,565
FULL-TIME POSITIONS	1	1	1	1
PART-TIME POSITIONS	0	0	1	1

EXPLANATION OF CHANGES FOR FY 2020

The FY20 budget reflects a decrease due to reclassifying the county match for state funding as a transfer to the special revenue fund for the Child Services Act.

COUNTY STRATEGIC GOALS

Agency
Primarily
Supports

1. Promote Business Growth

2. Promote Tourism

3. Promote and Protect County Assets

✓

4. Achieve Education Excellence

4. Recruit and Retain High Quality Staff

6. Increase Citizen Engagement

✓

County of Amherst, Virginia – Adopted Budget – FY 2019-2020

Child Services Act

	ACTUAL FY 2017	ACTUAL FY 2018	AMENDED FY 2019	ADOPTED FY 2020
SALARIES & WAGES FULL-TIME	\$ 49,199	\$ 50,101	\$ 63,182	\$ 63,182
CPMT - PARENT REPRESENTATIVE	0	0	600	600
FICA	3,635	3,704	4,531	4,531
VRS	4,910	5,000	6,192	6,192
HOSPITALIZATION	6,480	5,988	9,240	8,391
GR LIFE	645	656	828	828
WORKMAN COMP	22	19	50	50
EAP	22	22	22	33
HEALTH INS CREDIT	118	120	152	152
HYBRID-LT DISABILITY	290	296	307	307
TOTAL PERSONNEL	\$ 65,322	\$ 65,907	\$ 85,102	\$ 84,265
POSTAGE	235	247	400	300
TELECOMMUNICATION	555	678	600	700
OFFICE SUPPLIES	2,299	640	600	1,100
TRAVEL	0	927	850	1,200
COMPREHENSIVE SERVICES ACT	374,147	411,009	410,000	0
FURNITURE & FIXTURES	0	0	1,000	1,000
TOTAL OPERATING COSTS	\$ 377,237	\$ 413,502	\$ 413,450	\$ 4,300
TOTAL	\$ 442,559	\$ 479,409	\$ 498,552	\$ 88,565

This page intentionally left blank.



AMHERST

Perfect Slice of Virginia

**AMHERST COUNTY
DEBT SERVICE & OTHER**

County of Amherst, Virginia – Adopted Budget – FY 2019-2020

COUNTYWIDE

DESCRIPTION

The budget for Countywide expenditures includes budgetary appropriations that aren't specific to any County department.

FINANCIAL DATA

	ACTUAL FY 2017	ACTUAL FY 2018	AMENDED FY 2019	ADOPTED FY 2020
PERSONNEL	\$0	\$0	\$52,065	\$338,911
TOTAL OPERATING COSTS	3,103,493	3,140,349	3,323,993	3,046,846
CAPITAL	0	0	1,552,925	998,831
EXPENDITURES	\$3,103,493	\$3,140,349	\$4,928,983	\$4,384,588
REVENUES				
NET COUNTY FUNDS	\$3,103,493	\$3,140,349	\$4,928,983	\$4,384,588
FULL-TIME POSITIONS	0	0	0	3
PART-TIME POSITIONS	0	0	0	0

EXPLANATION OF CHANGES FOR FY 2020

The FY20 budget reflects personnel, CIP, and Supplemental costs that will be reassigned to individual departments after adoption of the budget.

COUNTY STRATEGIC GOALS

Agency
Primarily
Supports

1. Promote Business Growth	✓
2. Promote Tourism	
3. Promote and Protect County Assets	✓
4. Achieve Education Excellence	✓
4. Recruit and Retain High Quality Staff	✓
6. Increase Citizen Engagement	✓

	ACTUAL FY 2017	ACTUAL FY 2018	AMENDED FY 2019	ADOPTED FY 2020
JANITORIAL SERVICES				
CONTRACT SERVICES	\$ 78,779	\$ 87,343	\$ 90,000	\$ 91,000
TOTAL OPERATING COSTS	\$ 78,779	\$ 87,343	\$ 90,000	\$ 91,000
TOTAL	\$ 78,779	\$ 87,343	\$ 90,000	\$ 91,000

County of Amherst, Virginia – Adopted Budget – FY 2019-2020

COUNTYWIDE

<i>EXTERNAL PROVIDERS</i>	ACTUAL FY 2017	ACTUAL FY 2018	AMENDED FY 2019	ADOPTED FY 2020
Mandatory				
Blue Ridge Regional Jail	\$ 1,554,736	\$ 1,371,407	\$ 1,500,000	\$ 1,600,000
Amherst County Health Department	239,493	239,493	239,493	239,493
Horizon Behavioral Health	98,008	100,948	136,500	139,230
REGION 2000 REGIONAL COMMISS	18,742	18,416	18,481	18,390
Contractual				
Management Fee Winton	39,596	28,880	30,000	0
CONTRIB-ACSA PUBLIC SEWER LI	0	166,035	167,925	171,787
EDA - STRATEGIC PLAN	227,741	227,741	227,741	227,741
EDA - OPERATIONAL BUDGET	166,404	165,950	165,950	165,950
Discretionary				
CONTRIBUTION-CENT VA COMM AG	6,740	6,740	6,740	6,740
CONTRIBUTION-GLTC	71,875	73,313	74,780	76,275
CONTRIBUTION-YWCA FAMILY VIO	3,395	3,395	3,395	3,395
CONTRIB- CASA	4,690	4,690	4,690	4,690
LYNCHBURG AREA CENTR - INDEP	1,250	1,250	1,250	1,250
CONTRIB - THE ARC	1,450	1,450	1,450	1,450
CONTRIB - TOWN OF AMHERST				
CONTRIBUTION-CVCC	1,581	0	785	777
CVCC - SMALL BUSINESS DEV CE	0	5,965	5,965	5,965
CONTRIBUTION-SOIL CONS DIST	8,500	8,500	8,500	8,500
LEGAL AID SOCIETY	0	0	0	0
Southeast Rural Community Assist.	0	0	0	0
TOTAL	\$ 2,444,201	\$ 2,424,173	\$ 2,593,645	\$ 2,671,633

<i>UTILITIES</i>	ACTUAL FY 2017	ACTUAL FY 2018	AMENDED FY 2019	ADOPTED FY 2020
ELECTRICAL SERVICES	\$ 142,308	\$ 142,307	\$ 140,000	\$ 140,000
HEATING OIL/PROPANE	\$ 21,051	\$ 33,197	\$ 25,000	\$ 25,000
WATER & SEWER SERVICES	\$ 11,423	\$ 12,617	\$ 12,000	\$ 13,000
WATER USAGE - SCHOOL/SOC SVCS	\$ 4,245	\$ 5,102	\$ 4,500	\$ 5,000
TOTAL OPERATING COSTS	\$ 179,026	\$ 193,223	\$ 181,500	\$ 183,000
TOTAL	\$ 179,026	\$ 193,223	\$ 181,500	\$ 183,000

County of Amherst, Virginia – Adopted Budget – FY 2019-2020

COUNTYWIDE

	ACTUAL FY 2017	ACTUAL FY 2018	AMENDED FY 2019	ADOPTED FY 2020
ELDERLY PROPERTY TAX RELIEF	\$ 258,846	\$ 242,112	\$ -	\$ -
PURCHASE SCHOOL BUSES	0	0	200,000	0
NONDEPARTMENTAL				
CONSTITUTIONAL 2%	0	72	0	0
SALARY ADJUSTMENTS	0	0	36,827	318,911
MEDICAL EMPLOYER'S PORTION	0	0	13,400	20,000
WORKMAN COMP (COUNTY)	28,395	0	0	0
DISASTER EXPENSES	0	43,557	0	0
LINE OF DUTY	44,936	68,696	70,000	70,000
REASSESSMENT	0	3,421	92,878	0
DOCUMENT SCANNING	0	830	19,170	0
AFFORDABLE HEALTH CARE EXCIS	664	753	800	800
OTHER OPERATING EXPENSES	0	2,416	0	0
CIP PROJECTS	0	0	1,025,882	765,000
NEW POSITIONS	0	0	1,838	134,413
SUPPLEMENTAL PROJECTS	0	0	527,043	233,831
INTERNAL SERVICES				
FICA				
GEN LIAB PROP PUBLIC OFFIC	60,609	66,330	67,000	70,000
COPY MACHINE MAINT & SUPPLY	1,184	1,163	2,000	2,000
COPY MACHINE/FAX RENTAL/LEAS	6,854	6,261	7,000	7,000
TOTAL OPERATING COSTS	\$ 401,487	\$ 435,610	\$ 2,063,838	\$ 1,621,955
TOTAL	\$ 401,487	\$ 435,610	\$ 2,063,838	\$ 1,621,955

This page intentionally left blank.

County of Amherst, Virginia – Adopted Budget – FY 2019-2020

DEBT SERVICE

DESCRIPTION

The budget for Debt Service supports the County's annual payments toward long-term and short-term obligations for County and School facilities. Ongoing revenues of the general fund feed debt service. In the Commonwealth of Virginia, there is no statutory limitation on the amount of general obligation debt the County may incur during a year. The County has a debt policy that imposes limits on the amount of total debt and debt service the general fund can incur.

FINANCIAL DATA

	ACTUAL FY 2017	ACTUAL FY 2018	AMENDED FY 2019	ADOPTED FY 2020
PERSONNEL	\$0	\$0	\$0	\$0
TOTAL OPERATING COSTS	3,081,033	3,173,773	3,758,994	3,764,795
CAPITAL	0	0	0	0
EXPENDITURES	\$3,081,033	\$3,173,773	\$3,758,994	\$3,764,795
REVENUES	0	0	0	0
NET COUNTY FUNDS	\$3,081,033	\$3,173,773	\$3,758,994	\$3,764,795
FULL-TIME POSITIONS	0	0	0	0
PART-TIME POSITIONS	0	0	0	0

EXPLANATION OF CHANGES FOR FY 2020

The FY20 budget reflects an increase as a result of the 2020 scheduled debt payments. No new debt was incurred in FY19.

COUNTY STRATEGIC GOALS

Agency
Primarily
Supports

1. Promote Business Growth

✓

2. Promote Tourism

3. Promote and Protect County Assets

✓

4. Achieve Education Excellence

✓

4. Recruit and Retain High Quality Staff

6. Increase Citizen Engagement

County of Amherst, Virginia – Adopted Budget – FY 2019-2020

DEBT SERVICE

	ACTUAL FY 2017	ACTUAL FY 2018	AMENDED FY 2019	ADOPTED FY 2020
INTEREST - RADIO	\$ 90,180	\$ 83,196	\$ 76,000	\$ 68,565
OTHER DEBT SERVICE COSTS	269,361	5,250	2,000	2,000
PRINCIPAL - EDA 2017A LANDFILL	0	0	222,000	227,000
INTEREST - EDA 2017A LANDFILL	0	75,958	99,948	94,178
PRINCIPAL - EDA 2017B COUNTY	0	464,000	443,000	453,000
INTEREST - EDA 2017B COUNTY	0	87,100	109,261	98,867
PRIN EDA REVENUE BONDS 2007	368,000	0	0	0
INTEREST EDA SERIES 2007&200	369,742	0	0	0
INTEREST -EDA ANIMAL SHELTER	55,271	54,081	83,374	83,374
PRINCIPAL- ANIMAL SHELTER	28,103	29,293	0	
PRINCIPAL - RADIO	220,640	227,640	227,640	242,200
SCHOOL DEBT INTEREST	312,936	259,708	214,790	172,372
SCHOOL DEBT PRINCIPAL	1,158,089	886,515	885,119	788,916
PINNACLE LEASE - PRINCIPAL		275,000	650,000	700,000
PINNACLE LEASE - INTEREST	171,563	334,406	324,000	308,813
USBANKCORP - PRINCIPAL		200,000	235,000	345,000
USBANKCORP - INTEREST	37,148	191,625	186,862	180,511
TOTAL OPERATING COSTS	\$ 3,081,033	\$ 3,173,773	\$ 3,758,994	\$ 3,764,795
TOTAL	\$ 3,081,033	\$ 3,173,773	\$ 3,758,994	\$ 3,764,795

County of Amherst, Virginia – Adopted Budget – FY 2019-2020

TRANSFERS FROM GENERAL FUND

DESCRIPTION

The budget for Transfers supports transfers made from the County's general fund to other funds.

FINANCIAL DATA

	ACTUAL FY 2017	ACTUAL FY 2018	AMENDED FY 2019	ADOPTED FY 2020
PERSONNEL	\$0	\$0	\$0	\$0
TOTAL OPERATING COSTS	16,054,149	16,617,041	15,527,822	15,595,919
CAPITAL	0	0	0	0
EXPENDITURES	\$16,054,149	\$16,617,041	\$15,527,822	\$15,595,919
REVENUES	0	0	0	0
NET COUNTY FUNDS	\$16,054,149	\$16,617,041	\$15,527,822	\$15,595,919
FULL-TIME POSITIONS	0	0	0	0
PART-TIME POSITIONS	0	0	0	0

EXPLANATION OF CHANGES FOR FY 2020

The FY20 budget reflects reduced construction transfers and the addition of the Child Services Act transfer.

COUNTY STRATEGIC GOALS

Agency
Primarily
Supports

1. Promote Business Growth

2. Promote Tourism

3. Promote and Protect County Assets

✓

4. Achieve Education Excellence

✓

4. Recruit and Retain High Quality Staff

6. Increase Citizen Engagement

✓

County of Amherst, Virginia – Adopted Budget – FY 2019-2020

TRANSFERS FROM GENERAL FUND

	ACTUAL FY 2017	ACTUAL FY 2018	AMENDED FY 2019	ADOPTED FY 2020
TRANSFER TO CONSTRUCTION	\$ 211,016	\$ 422,500	\$ 206,000	\$ -
TRANSFER TO FORFEITED ASSETS	0	0	1,500	0
TRANSFER TO COUNTY FAIR	0	60,000	0	0
TRANSFER TO LANDFILL	1,524,375	1,280,162	1,362,987	1,213,584
TRANSFER TO CSA	0	411,009	0	425,000
TRANSFER TO SCHOOL CONSTRUCT	494,283	570,000	55,246	55,246
TRANSFER TO SCHOOL FUND	13,824,476	13,873,370	13,902,089	13,902,089
TOTAL OPERATING COSTS	\$ 16,054,149	\$ 16,617,041	\$ 15,527,822	\$ 15,595,919
TOTAL	\$ 16,054,149	\$ 16,617,041	\$ 15,527,822	\$ 15,595,919

This page intentionally left blank.

AMHERST COUNTY

2020-2024 CAPITAL IMPROVMENT PLAN



CAPITAL IMPROVEMENT PLAN

Amherst County's Capital Improvement Plan is a multi-year plan for public improvements that is considered each year by the Board of Supervisors. The first year of the plan is always a part of the proposed budget for the upcoming fiscal year budget. The subsequent years are only approved for planning purposes. Projects submitted for consideration typically cost in excess of \$50,000 and are of a non-recurring nature. A narrative of each project description and justification is included in the plan. The plan to be approved with the FY20 budget covers the five-year period FY2020-FY2024.

The Capital Improvement Plan (CIP) serves as a guide for the efficient and effective planning for future costs. The County prepares a minimum five-year CIP but it is a living document, revised annually, that proposes the acquisition, development, enhancement, or replacement of public facilities to serve the county citizens.

The CIP depicts the arrangement of selected projects in priority order and establishes cost estimates and anticipated funding sources. The CIP reflects difficult decisions in the allocation of limited resources among competing service demands and provides an orderly, systematic plan to address the County's capital needs.

Development of the CIP occurs in conjunction with the County's budget process. Availability of funds is driven by anticipated revenues and the County's adherence to adopted financial and debt management policies, which are located in the Appendix of this document. Adherence to these policies helps to preserve the County's excellent financial standing and provide a framework for the County's fiscal management and planning.

FY 2020-2024 CAPITAL IMPROVEMENT PLAN

Project Number		FY 19-20	FY 20-21	FY 21-22	FY 22-23	FY 23-24	Beyond 2024	Total
3	Amherst Medic Unit Replacement # 1	\$ 255,000						\$ 255,000
1	Amherst Engine 3 replacement/refurbish	\$ 620,000						\$ 620,000
8	Replace Bright Software (2 year project)		\$ 300,000	\$ 300,000				\$ 600,000
4	Amherst Medic Unit replacement #2		\$ 258,000					\$ 258,000
2	Monelison Tanker Truck Replacement/Refurbish		\$ 425,000					\$ 425,000
15	Trail Bridge	\$ 189,000	\$ 100,000					\$ 289,000
14	Coolwell Parking Lot			\$ 100,000				\$ 100,000
5	Amherst Medic Unit replacement #3			\$ 260,000				\$ 260,000
17	Convenience Centers (2 centers)			\$ 450,000	\$ 450,000			\$ 900,000
6	Monelison Engine #2				\$ 630,000			\$ 630,000
5	Amherst Medic Unit replacement #4					\$ 270,000		\$ 270,000
12	Sheriff Parking Lot			\$ 135,000				\$ 135,000
18	Monocan Playground	\$ 52,600						\$ 52,600
13	DSS Parking Lot			\$ 75,000				\$ 75,000
9	Riveredge Phase 3 & 4		\$ 874,900					\$ 874,900
10	Mill Creek Campground				\$ 100,000			\$ 100,000
7	Fire Station						\$ 4,000,000	\$ 4,000,000
16	Whitewater							\$ -
	YMCA			\$ 50,000				\$ 50,000
	Total Capital Cost Est.	\$ 1,116,600	\$ 1,957,900	\$ 1,370,000	\$ 1,180,000	\$ 270,000	\$ 4,000,000	\$ 9,894,500
	Total Operating Impact Est	\$ -		\$ 100,000	\$ 100,000	\$ -	\$ -	\$ 200,000
	Total Expenditure	\$ 1,116,600	\$ 1,957,900	\$ 1,470,000	\$ 1,280,000	\$ 270,000	\$ 4,000,000	\$ 10,094,500

	Funding Sources	FY 19-20	FY 20-21	FY 21-22	FY 22-23	FY 23-24	Beyond 2024	Total
	Grant	\$ 110,000	\$ 809,920	\$ 110,000	\$ -	\$ 110,000	\$ 1,000,000	\$ 2,139,920
	Financing						\$ 1,000,000	\$ 1,000,000
	Recurring funds needed	\$ -		\$ 100,000	\$ 100,000	\$ -		\$ 200,000
	Reserves - Parks	\$ 241,600	\$ 100,000					\$ 341,600
	General Fund Unassigned Fund	\$ 765,000	\$ 1,047,980	\$ 1,260,000	\$ 1,180,000	\$ 160,000	\$ 2,000,000	\$ 6,412,980
	Total Financing	\$ 1,116,600	\$ 1,957,900	\$ 1,470,000	\$ 1,280,000	\$ 270,000	\$ 4,000,000	\$ 10,094,500

FY 2020-2024 CAPITAL PROJECT REQUEST

PROJECT TITLE	Amherst Engine 3 replacement / refurbish	Project #	1
DEPARTMENT/ORGANIZATION	Public Safety	DATE	10/26/17
DEPARTMENTAL PRIORITY	3	SUBMITTED BY:	Gary Roakes
REQUIRED BY FISCAL YEAR	FY 19-20	POSITION	Director of Public Safety
Meets Board Goal: Comp Plan: Goal2, Obj1, meet reqs, insure adequate equip; Goal3, Obj1, support/maint volunteers			

Project Description

Replace or refurbish Amherst Engine 3 which is located at Amherst Fire Department. Based on AFD needs and equipment status at that time, it may be better to replace Engine 1 which is a 1989 engine refurbished 6 years ago.

Justification

Replace or refurbish Amherst Engine 3 which was placed into service in 2000. The recommended life span based on NFPA standards of a fire engine is twenty years of service. The engine will be housed at Amherst Fire Department. Total replacement cost is reflected below. Refurbish price would be lower cost and dependant on work that needs to be completed. Estimated refurbish cost is at \$175,000. As departmental discussions begin on these projects, it may be more advantageous to replace Engine 1 (1989) as this truck runs more calls and do a minimal refurbish on engine 3.

Alternatives to Requested Project or Cost/Harm to County of Doing Nothing

Refurbish instead of replacement depending on condition of truck at that time. Truck must be kept up to standards in order to serve the public. It is becoming increasing harder to find replacement parts for the older trucks.

Source(s) and Date (s) of Estimates:

Cost of new Monelison Engine 8/2016

Refurbish is estimated and dependant of the work that needs to be completed at that time

Project Costs

	FY 18-19	FY 19-20	FY 20-21	FY 21-22	FY 22-23	Beyond 2023	Total
Prelim Design/Plans							\$ -
Engineering/Arch Serv							\$ -
Land Acquisition							\$ -
Site Prep							\$ -
Construction							\$ -
Heavy Equipment		\$ 620,000					\$ 620,000
Light Equipment/Furniture							\$ -
Hardware/Software							\$ -
Total Capital Cost Est.	\$ -	\$ 620,000		\$ -	\$ -	\$ -	\$ 620,000
Total Operating Impact Est	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Expenditure	\$ -	\$ 620,000	\$ -	\$ -	\$ -	\$ -	\$ 620,000

Funding Sources

	FY 18-19	FY 19-20	FY 20-21	FY 21-22	FY 22-23	Beyond 2023	Total
Local Funds		\$ 620,000					\$ 620,000
							\$ -
							\$ -
Total Financing	\$ -	\$ 620,000	\$ -	\$ -	\$ -	\$ -	\$ 620,000

FY 2019-2023 CAPITAL PROJECT REQUEST

PROJECT TITLE Ambulance replacement #1 **Project #** 2
DEPARTMENT/ORGANIZATION Public Safety **DATE** 10/25/17
DEPARTMENTAL PRIORITY 3 **SUBMITTED BY:** Gary Roakes
REQUIRED BY FISCAL YEAR FY 19-20 **POSITION** Director of Public Safety
Meets Board Goal: Strategic #5-promote/protect county assets; Comp Pln Goal2-provide state of art services

Project Description

Replace Monelison Rescue Unit 50 or County Medic Unit 11 dependant upon mileage and use. Unit 50 is a 2010 with 89,852 miles as of November 2018. County Medic Unit 11 is a 2013 with 107,780 miles as of November 2018. Volunteer units see limited use unless one of the County Medic units are out of service for maintenance. We will also investigate remounting the existing box on a new chassis for an approximate savings of 30% or total cost of approximately \$180,000.

Justification

Historically ambulances need to be replaced when the unit reaches the 140,000 mileage range. The County Medic units see much greater use / mileage and may need to be remounted or purchased new prior to volunteer units even though the volunteers truck may be older. A grant will be applied for when time to replace or put a new chassis under the existing box. Remounting thebox cost will vary dependent on the amount of work that has to be done at the time to the box or interior to refurbish. Volunteer units are also used by career staff when our main truck is out of service for maintenance.

Alternatives to Requested Project or Cost/Harm to County of Doing Nothing

None

Source(s) and Date (s) of Estimates:

Vendor 10/2017

Project Costs

	FY 18-19	FY 19-20	FY 20-21	FY 21-22	FY 22-23	Beyond 2023	Total
Prelim Design/Plans							\$ -
Engineering/Arch Serv							\$ -
Land Acquisition							\$ -
Site Prep							\$ -
Construction							\$ -
Heavy Equipment		\$ 255,000					\$ 255,000
Light Equipment/Furniture							\$ -
Hardware/Software							\$ -
Total Capital Cost Est.	\$ -	\$ 255,000	\$ -	\$ -	\$ -	\$ -	\$ 255,000
Total Operating Impact Est	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Expenditure	\$ -	\$ 255,000	\$ -	\$ -	\$ -	\$ -	\$ 255,000

Funding Sources

	FY 18-19	FY 19-20	FY 20-21	FY 21-22	FY 22-23	Beyond 2023	Total
Apply for Rescue Squad		\$ 110,000					\$ 110,000
Assistance Grant - possible							\$ -
80% funding							\$ -
Local Funds		\$ 145,000					\$ 145,000
Total Financing	\$ -	\$ 255,000	\$ -	\$ -	\$ -	\$ -	\$ 255,000

FY 2020-2024 CAPITAL PROJECT REQUEST

PROJECT TITLE Monelison Tanker replacement / refurbish **Project #** 3
DEPARTMENT/ORGANIZATION Public Safety **DATE** 10/25/17
DEPARTMENTAL PRIORITY 4 **SUBMITTED BY:** Gary Roakes
REQUIRED BY FISCAL YEAR FY 19-20 **POSITION** Director of Public Safety
Meets Board Goal: Comp Plan: Goal2, Obj1, meet reqs, insure adequate equip; Goal3, Obj1, support/maint volunteers

Project Description

Replace or refurbish the Monelison Tanker which located at Monelison Fire Department.

Justification

Replace or refurbish Monelison Tanker which was placed into service in 2000. The recommended life span based on NFPA standards of a fire apparatus is twenty years of service. The tanker will be housed at Monelison Fire Department. Total replacement cost is reflected below. Refurbish price would be lower and dependant on work that needs to be completed. This is a critical piece of equipment to shuttle water especially in that area of the county in which there are several areas with no fire hydrants. The current truck has 20,779 miles as of November 2017 and has electrical issues with the side tank dumps that do not work. Estimated refurbish cost is \$175,000.

Alternatives to Requested Project or Cost/Harm to County of Doing Nothing

Refurbish instead of replacement depending on condition of truck at that time. Truck must be kept up to standards in order to serve the public. Refurbish cost is estimated at \$150,000 and may extend the life of the truck another ten years

Source(s) and Date (s) of Estimates:

Vendor 10/2016

Refurbish is estimated and dependant of the work that needs to be completed at that time

Project Costs

	FY 18-19	FY 19-20	FY 20-21	FY 21-22	FY 22-23	Beyond 2023	Total
Prelim Design/Plans							\$ -
Engineering/Arch Serv							\$ -
Land Acquisition							\$ -
Site Prep							\$ -
Construction							\$ -
Heavy Equipment		\$ 425,000					\$ 425,000
Light Equipment/Furniture							\$ -
Hardware/Software							\$ -
Total Capital Cost Est.	\$ -	\$ 425,000	\$ -	\$ -	\$ -	\$ -	\$ 425,000
Total Operating Impact Est	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Expenditure	\$ -	\$ 425,000	\$ -	\$ -	\$ -	\$ -	\$ 425,000

Funding Sources

	FY 18-19	FY 19-20	FY 20-21	FY 21-22	FY 22-23	Beyond 2023	Total
Local Funds		\$ 425,000					\$ 425,000
							\$ -
							\$ -
Total Financing	\$ -	\$ 425,000	\$ -	\$ -	\$ -	\$ -	\$ 425,000

FY 2020-2024 CAPITAL PROJECT REQUEST

PROJECT TITLE Amherst Ambulance replacement **Project #** 4
DEPARTMENT/ORGANIZATION Public Safety **DATE** 10/27/17
DEPARTMENTAL PRIORITY 5 **SUBMITTED BY:** Gary Roakes
REQUIRED BY FISCAL YEAR FY 20-21 **POSITION** Director of Public Safety
Meets Board Goal: Strategic #5-promote/protect county assets; Comp Pln Goal2-provide state of art services

Project Description

Replace a volunteer unit or County Medic Unit 1 dependant upon mileage and use. County Medic Unit 1 is a 2016 with 99,925 miles as of November 2018 and being in service for 28 months. We would evaluate a volunteer unit as well but the see limited use unless one of the County Medic units are out of service for maintenance. We will also investigate remounting the existing box on a new chassis for an approximate savings of 30% or total cost of approximately \$181,000.

Justification

Historically ambulances need to be replaced when the unit reaches the 140,000 mileage range. The County Medic units see much greater use / mileage and may need to be remounted or purchased new prior to volunteer units even though the volunteers truck may be older. A grant will be applied for when time to replace or put a new chassis under the existing box. Remounting the box cost will vary dependent on the amount of work that has to be done at the time to the box or interior to refurbish. Volunteer units are also used by career staff when our main truck is out of service for maintenance.

Alternatives to Requested Project or Cost/Harm to County of Doing Nothing

This is a programmed replacement plan. Failure to follow increases the age of the fleet, maintenance costs and down time of vehicles. Principal alternative is to delay purchases.

Source(s) and Date (s) of Estimates:

Vendor 10/2017

Project Costs

	FY 18-19	FY 19-20	FY 20-21	FY 21-22	FY 22-23	Beyond 2023	Total
Prelim Design/Plans							\$ -
Engineering/Arch Serv							\$ -
Land Acquisition							\$ -
Site Prep							\$ -
Construction							\$ -
Heavy Equipment			\$ 258,000				\$ 258,000
Light Equipment/Furniture							\$ -
Hardware/Software							\$ -
Total Capital Cost Est.	\$ -	\$ -	\$ 258,000	\$ -	\$ -	\$ -	\$ 258,000
Total Operating Impact Est	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Expenditure	\$ -	\$ -	\$ 258,000	\$ -	\$ -	\$ -	\$ 258,000

Funding Sources

	FY 18-19	FY 19-20	FY 21-22	FY 21-22	FY 22-23	Beyond 2023	Total
Apply for Rescue Squad			\$ 110,000				\$ 110,000
Assistance Grant - possible							\$ -
80% funding							\$ -
Local Funds			\$ 148,000				\$ 148,000
Total Financing	\$ -	\$ -	\$ 258,000	\$ -	\$ -	\$ -	\$ 258,000

FY 2020-2024 CAPITAL PROJECT REQUEST

PROJECT TITLE	<u>Amherst Ambulance replacement #2</u>		Project #	<u>5</u>
DEPARTMENT/ORGANIZATION	<u>Amherst County Public Safety</u>	DATE	<u>10/27/17</u>	
DEPARTMENTAL PRIORITY	<u>5</u>	SUBMITTED BY:	<u>Gary Roakes</u>	
REQUIRED BY FISCAL YEAR	<u>FY 21-22</u>	POSITION	<u>Director of Public Safety</u>	

Meets Board Goal: Strategic #5-promote/protect county assets; Comp Pln Goal2-provide state of art services

Project Description

Replace a volunteer unit or County Medic Unit 2 dependant upon mileage and use. County Medic Unit 2 is a 2016 with 72,370 miles as of November 2018 and being in service for 2 year. We would evaluate a volunteer unit as well but they see limited use unless one of the County Medic units are out of service for maintenance. We will also investigate remounting the existing box on a new chassis for an approximate savings of 30% or total cost of approximately \$182,000.

Justification

Historically ambulances need to be replaced when the unit reaches the 140,000 mileage range. The County Medic units see much greater use / mileage and may need to be remounted or purchased new prior to volunteer units even though the volunteers truck may be older. A grant will be applied for when time to replace or put a new chassis under the existing box. Remounting the box cost will vary dependent on the amount of work that has to be done at the time to the box or interior to refurbish. Volunteer units are also used by career staff when our main truck is out of service for maintenance.

Alternatives to Requested Project or Cost/Harm to County of Doing Nothing

This is a programmed replacement plan. Failure to follow increases the age of the fleet, maintenance costs and down time of vehicles. Principal alternative is to delay purchases.

Source(s) and Date (s) of Estimates:

Vendor 10/2017

Project Costs

	FY 18-19	FY 19-20	FY 20-21	FY 21-22	FY 22-23	Beyond 2023	Total
Prelim Design/Plans							\$ -
Engineering/Arch Serv							\$ -
Land Acquisition							\$ -
Site Prep							\$ -
Construction							\$ -
Heavy Equipment				\$ 260,000			\$ 260,000
Light Equipment/Furniture							\$ -
Hardware/Software							\$ -
Total Capital Cost Est.	\$ -	\$ -		\$ 260,000	\$ -	\$ -	\$ 260,000
Total Operating Impact Est	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -
Total Expenditure	\$ -	\$ -		\$ 260,000	\$ -	\$ -	\$ 260,000

Funding Sources

	FY 18-19	FY 19-20		FY 21-22	FY 22-23	Beyond 2023	Total
Apply for Rescue Squad				\$ 110,000			\$ 110,000
Assistance Grant - possible							\$ -
80% funding							\$ -
Local Funds				\$ 150,000			\$ 150,000
Total Financing	\$ -	\$ -		\$ 260,000	\$ -	\$ -	\$ 260,000

FY 2020-2024 CAPITAL PROJECT REQUEST

PROJECT TITLE	<u>Monelison Engine 2 replacement / refurbish</u>	Project #	<u>6</u>
DEPARTMENT/ORGANIZATION	<u>Public Safety</u>	DATE	<u>10/26/17</u>
DEPARTMENTAL PRIORITY	<u>6</u>	SUBMITTED BY:	<u>Gary Roakes</u>
REQUIRED BY FISCAL YEAR	<u>FY 22-23</u>	POSITION	<u>Director of Public Safety</u>
Meets Board Goal: <u>Comp Plan: Goal2, Obj1, meet reqs, insure adequate equip; Goal3, Obj1, support/maint volunteers</u>			

Project Description

Replace or refurbish Monelison Engine 2 which is located at Monelison Fire Department.

Justification

Replace or refurbish Monelison Engine 2 which was placed into service in 2003. The recommended life span based on NFPA standards of a fire engine is twenty years of service. The engine will be housed at Monelison Fire Department. Total replacement cost is reflected below. Refurbish price would be lower cost and dependant on work that needs to be completed. This is intened to show the CIP needs for year five as it is too early to anticpate repalcement or refurbish at this time.

Alternatives to Requested Project or Cost/Harm to County of Doing Nothing

Refurbish instead of replacement depending on condition of truck at that time.

Source(s) and Date (s) of Estimates:

Cost of new Monelison Engine 8/2016

Refurbish is estimated and dependant of the work that needs to be completed at that time

Project Costs

	FY 18-19	FY 19-20	FY 20-21	FY 21-22	FY 22-23	Beyond 2023	Total
Prelim Design/Plans							\$ -
Engineering/Arch Serv							\$ -
Land Acquisition							\$ -
Site Prep							\$ -
Construction							\$ -
Heavy Equipment					\$ 630,000		\$ 630,000
Light Equipment/Furniture							\$ -
Hardware/Software							\$ -
Total Capital Cost Est.	\$ -	\$ -		\$ -	\$ 630,000	\$ -	\$ 630,000
Total Operating Impact Est	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Expenditure	\$ -	\$ -	\$ -	\$ -	\$ 630,000	\$ -	\$ 630,000

Funding Sources

	FY 18-19	FY 19-20	FY 20-21	FY 21-22	FY 22-23	Beyond 2023	Total
Local Funds					\$ 630,000		\$ 630,000
							\$ -
							\$ -
Total Financing	\$ -	\$ -	\$ -	\$ -	\$ 630,000	\$ -	\$ 630,000

FY 2020-2024 CAPITAL PROJECT REQUEST

PROJECT TITLE	<u>New Fire Station</u>		Project #	<u>7</u>
DEPARTMENT/ORGANIZATION	<u>Public Safety</u>	DATE	<u>10/28/16</u>	
DEPARTMENTAL PRIORITY	<u>7</u>	SUBMITTED BY:	<u>Dean Rodgers</u>	
REQUIRED BY FISCAL YEAR	<u>Beyond 2022</u>	POSITION	<u>County administrator</u>	
Meets Board Goal: <u>Comp Pln-Goal1,Obj2, southern facility; Goal2, Obj2, improve response times</u>				

Project Description

Monelison Fire Station

Justification

County needs to prepare for the day when there are inadequate number of volunteer firefighters. Volunteer organizations own all existing structures and most equipment. County should have a facility and equipment for which it can hire professional staff should it become necessary. Number of volunteers can vary widely so the possibility of having inadequate manpower is real and could occur suddenly with little time to prepare.

Alternatives to Requested Project or Cost/Harm to County of Doing Nothing

1. Do nothing and continue to rely on volunteer organizations.
2. Harm - risk of running out of trained volunteers and county has no facility to replace them.
3. Volunteer organizations could sell/donate facilities & equipment if they don't have enough volunteers for viability.

Source(s) and Date (s) of Estimates:

Project Costs

	FY 18-19	FY 19-20	FY 20-21	FY 21-22	FY 22-23	Beyond 2023	Total
Prelim Design/Plans							\$ -
Engineering/Arch Serv							\$ -
Land Acquisition							\$ -
Site Prep							\$ -
Construction						\$ 4,000,000	\$ 4,000,000
Heavy Equipment							\$ -
Light Equipment/Furniture							\$ -
Hardware/Software							\$ -
Total Capital Cost Est.	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,000,000	\$ 4,000,000
Total Operating Impact Est	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Expenditure	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,000,000	\$ 4,000,000

Funding Sources

	FY 18-19	FY 19-20	FY 20-21	FY 21-22	FY 22-23	Beyond 2023	Total
Apply for Rescue Squad						\$ 1,000,000	\$ 1,000,000
Assistance Grant - possible						\$ 1,000,000	\$ 1,000,000
80% funding							\$ -
Local Funds						\$ 2,000,000	\$ 2,000,000
Total Financing	\$ -	\$ -	\$ -		\$ -	\$ 4,000,000	\$ 4,000,000

FY 2020-2024 CAPITAL PROJECT REQUEST

PROJECT TITLE	Replace Bright Accounting Software	Project #	8
DEPARTMENT/ORGANIZATION	Information Technology	DATE	10/30/17
DEPARTMENTAL PRIORITY	1 of 1	SUBMITTED BY	Jackie Viar
REQUIRED BY FISCAL YEAR	2018/2020	POSITION	Director of Information Technology
Meets Board Goal: Comp Plan facilities & services Goal1, Obj 1			

Project Description

Seeking a vendor to replace the existing Bright and Associates software that currently serves the county departments consisting of Treasurer, Commissioner, Finance, Purchasing, HR, School, Building, and related IT functions.

Justification

Bright and Associates has been the County's vendor for 29 years and from the feedback received from Finance and HR, it no longer provides the functionality to meet the needs of their departments and accommodate the technology needed to provide employees with up to date information, including leave balances and web portals for accessing their individual accounts. We are seeking a vendor that will also have modules in place for the Treasurer and Commissioner in order to continue the interfaces required for the flow of financial data from the point of assessments to receivables and completion in the Tr to GL interfaces.

Alternatives to Requested Project or Cost/Harm to County of Doing Nothing

Continuing using Bright and Associates with minimal functionality for employees tracking leave accruals and lack reporting options needed by Finance and HR.

Source(s) and Date (s) of Estimates:

October 2017 (will be issuing RFP upon approval of CIP item) Cost is approximate based upon localities choosing to go with another vendor for governmental purposes.

Project Costs

	FY 18-19	FY 19-20	FY 20-21	FY 21-22	FY 22-23	Beyond 2023	Total
Prelim Design/Plans							\$ -
Engineering/Arch Serv							\$ -
Land Acquisition							\$ -
Site Prep							\$ -
Construction							\$ -
Heavy Equipment							\$ -
Light Equipment/Furniture							\$ -
Hardware/Software			\$ 300,000	\$ 300,000			\$ 600,000
Total Capital Cost Est.	\$ -	\$ -	\$ 300,000	\$ 300,000	\$ -	\$ -	\$ 600,000
Total Operating Impact Est	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Expenditure	\$ -	\$ -	\$ 300,000	\$ 300,000	\$ -	\$ -	\$ 600,000

Funding Sources

	FY 17-18	FY 18-19	FY 19-20	FY 20-21	FY 21-22	Beyond 2022	Total
Local funds							\$ -
General Fund			\$ 300,000	\$ 300,000			\$ 600,000
							\$ -
Total Financing	\$ -	\$ -	\$ 300,000	\$ 300,000	\$ -	\$ -	\$ 600,000

FY 2020-2024 CAPITAL PROJECT REQUEST

PROJECT TITLE	<u>Riveredge Park Trail Extension</u>	Project #	<u>9</u>
DEPARTMENT/ORGANIZATION	<u>Recreation & Parks</u>	DATE	<u>10/27/17</u>
DEPARTMENTAL PRIORITY	<u>#1</u>	SUBMITTED BY	<u>Sara Lu Christian</u>
REQUIRED BY FISCAL YEAR	<u>2023</u>	POSITION	<u>Director</u>

Meets Board Goal: Comp Plan cultural Goal2, Obj 2- Riveredge Park

Project Description

Engineering and construction plans for trail extension at Riveredge Park through Lee property

Justification

Extending the trail from Riveredge Park, along the James River, and connecting to the James River Heritage Trail is a goal for the County - connecting lower Madison Heights with Lynchburg City's trail system network

Alternatives to Requested Project or Cost/Harm to County of Doing Nothing

Source(s) and Date (s) of Estimates:
 Region 2000 10/27/2017

Project Costs

	FY 18-19	FY 19-20	FY 20-21	FY 21-22	FY 22-23	Beyond 2023	Total
Prelim Design/Plans							\$ -
Engineering/Arch Serv	\$ 75,000						\$ 75,000
Land Acquisition							\$ -
Site Prep							\$ -
Construction			\$ 874,900				\$ 874,900
Heavy Equipment							\$ -
Light Equipment/Furniture							\$ -
Hardware/Software							\$ -
Total Capital Cost Est.	\$75,000	\$ -	\$ 874,000				\$ 949,900
Total Operating Impact Est	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Expenditure	\$ 75,000	\$ -	\$ 874,000	\$ -	\$ -	\$ -	\$ 949,900

Funding Sources

	FY 18-19	FY 19-20	FY 20-21	FY 21-22	FY 22-23	Beyond 2023	Total
Local funds	\$ 15,000		\$174,980				\$ 189,980
VDOT - Transportation Enhancement	\$ 60,000		\$699,920				\$ 759,920
							\$ -
Total Financing	\$ 75,000	\$ -	\$ 874,900	\$ -	\$ -	\$ -	\$ 949,900

FY 2020-2024 CAPITAL PROJECT REQUEST

PROJECT TITLE	Mill Creek Park Campground	Project #	10
DEPARTMENT/ORGANIZATION	Board of Supervisors	DATE	10/31/2016
DEPARTMENTAL PRIORITY		SUBMITTED BY	Dean Rodgers
REQUIRED BY FISCAL YEAR	2017-2018	POSITION	County Administrator

Meets Board Goal: Comp Plan parks Goal2, Obj 1- promote year round use

Project Description

Create campground at Mill Creek Park to promote local national Forest use

Justification

Promotes tourism, enhances the park system, and provides recreation to the citizens of Amherst County. This is currently listed as locally funded but may have grant options out there not known at this time.

Alternatives to Requested Project or Cost/Harm to County of Doing Nothing

Don't do it

Source(s) and Date (s) of Estimates:

Project Costs

	FY 18-19	FY 19-20	FY 20-21	FY 21-22	FY 22-23	Beyond 2023	Total
Prelim Design/Plans							\$ -
Engineering/Arch Serv							\$ -
Land Acquisition							\$ -
Site Prep							\$ -
Construction		\$ 100,000					\$ 100,000
Heavy Equipment							\$ -
Light Equipment/Furniture							\$ -
Hardware/Software							\$ -
Total Capital Cost Est.		\$ 100,000	\$ -	\$ -	\$ -	\$ -	\$ 100,000
Total Operating Impact Est	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Expenditure	\$ -	\$ 100,000	\$ -	\$ -	\$ -	\$ -	\$ 100,000

Funding Sources

	FY 18-19	FY 19-20	FY 20-21	FY 21-22	FY 22-23	Beyond 2023	Total
Local Funding		\$ 100,000					\$ 100,000
							\$ -
							\$ -
Total Financing	\$ -	\$ 100,000	\$ -	\$ -	\$ -	\$ -	\$ 100,000

FY 2020-2024 CAPITAL PROJECT REQUEST

PROJECT TITLE	Academic Excellence		Project #	11
DEPARTMENT/ORGANIZATION	Board of Supervisors	DATE	10/31/2016	
DEPARTMENTAL PRIORITY	1 of 1	SUBMITTED BY	Dean Rodgers	
REQUIRED BY FISCAL YEAR	2019	POSITION	County Administrator	
Meets Board Goal: _____				
Project Description				

This is a fund of recurring revenue that would be used to provide "locality" scholarships for ACHS graduates to attend an institution of higher learning/training

Justification

The Supervisors have established a goal to be the best School Division in Region 2000. County government has limited, influence over school division academics. However, a scholarship that has wide application will help to elevate academic achievement among all HS students.

Alternatives to Requested Project or Cost/Harm to County of Doing Nothing

Do nothing and wait for increased revenues

Source(s) and Date (s) of Estimates:

Project Costs

	FY 18-19	FY 19-20	FY 20-21	FY 21-22	FY 22-23	Beyond 2023	Total
Prelim Design/Plans							\$ -
Engineering/Arch Serv							\$ -
Land Acquisition							\$ -
Site Prep							\$ -
Construction							\$ -
Heavy Equipment							\$ -
Light Equipment/Furniture							\$ -
Hardware/Software							\$ -
Total Capital Cost Est.		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Operating Impact Est	\$ -	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ -	\$ -
Total Expenditure	\$ -	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ -	\$ -

Funding Sources

	FY 18-19	FY 19-20	FY 20-21	FY 21-22	FY 22-23	Beyond 2023	Total
Local Funding	\$ -	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000		\$ 400,000
							\$ -
							\$ -
Total Financing	\$ -	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ -	\$ 400,000

FY 2020-2024 CAPITAL PROJECT REQUEST

PROJECT TITLE	<u>Sheriff Office Parking Lot Repair.</u>	Project #	<u>12</u>
DEPARTMENT/ORGANIZATION	<u>Building Maintenance</u>	DATE	<u>10/26/18</u>
DEPARTMENTAL PRIORITY	<u>One</u>	SUBMITTED BY	<u>Buddy Jennings / Robert Ramsey</u>
REQUIRED BY FISCAL YEAR	<u>2019/2020</u>	POSITION	<u>Maintenance Supervisors</u>
	<u>Meets Board Goal</u>	Goal	<u>3</u>

Project Description

Removing the existing pavement from the lower parking lot and entrance off of Route 60 onto Taylor street up the hill, to have new pavement installed due to the deteriorated state of the pavement that is currently in place now.

Justification

The pavement that is there now has gotten to the point that it's crumbling and can not hold up to the traffic and weight of the cars and trucks.

Alternatives to Requested Project or Cost/Harm to County of Doing Nothing

This will continue to get worse and cost more to repair if nothing is done.

Source(s) and Date(s) of Estimates:

Boxley paving, Sept 2018

Project Costs

	FY 19-20	FY 20-21	FY 21-22	FY 22-23	FY 23-24	Beyond 2024	Total
Prelim Design/Plans							\$ -
Engineering/Arch Serv							\$ -
Land Acquisition							\$ -
Site Prep							\$ -
Construction							\$ -
Heavy Equipment							\$ -
Light Equipment/Furniture							\$ -
Hardware/Software							\$ -
Total Capital Cost Est.	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Operating Impact Est	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Expenditure	\$ 135,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 135,000

Funding Sources

	FY 19-20	FY 20-21	FY 21-22	FY 22-23	FY 23-24	Beyond 2024	Total
Local funds							\$ -
							\$ -
							\$ -
Total Financing	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

FY 2020-2024 CAPITAL PROJECT REQUEST

PROJECT TITLE	Social Services / Health Dept Parking lot repair	Project #	13
DEPARTMENT/ORGANIZATION	Building Maintenance	DATE	10/26/18
DEPARTMENTAL PRIORITY	Two	SUBMITTED BY	Buddy Jennings / Robert Ramsey
REQUIRED BY FISCAL YEAR	2019 / 2020	POSITION	Maintenance Supervisors
	Meets Board Goal		Goal 3

Project Description

Removing the existing pavement from the parking lot and installing new pavement.
--

Justification

This parking lot has also gotten in really bad shape due to the traffic and the weather.
--

Alternatives to Requested Project or Cost/Harm to County of Doing Nothing

This will continue to get worse and cost more to repair.
--

Source(s) and Date (s) of Estimates:

Boxley Paving , Sept 2018

Project Costs

	FY 19-20	FY 20-21	FY 21-22	FY 22-23	FY 23-24	Beyond 2024	Total
Prelim Design/Plans							\$ -
Engineering/Arch Serv							\$ -
Land Acquisition							\$ -
Site Prep							\$ -
Construction							\$ -
Heavy Equipment							\$ -
Light Equipment/Furniture							\$ -
Hardware/Software							\$ -
Total Capital Cost Est.	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Operating Impact Est	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Expenditure	\$ 75,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 75,000

Funding Sources

	FY 19-20	FY 20-21	FY 21-22	FY 22-23	FY 23-24	Beyond 2024	Total
Local funds							\$ -
							\$ -
							\$ -
Total Financing	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

FY 2020-2024 CAPITAL PROJECT REQUEST

PROJECT TITLE	Coolwell Recreation Center Parking lot Repair	Project #	14
DEPARTMENT/ORGANIZATION	Building Maintenance	DATE	10/26/18
DEPARTMENTAL PRIORITY	Three	SUBMITTED BY	Buddy Jennings / Robert Ramsey
REQUIRED BY FISCAL YEAR	2019/2020	POSITION	Maintenance Supervisors
	Meets Board Goal		Goal 3

Project Description

Paving the Parking lot with two inches of pavement
--

Justification

This parking lot has very little surface treatment left on it and will not hold lines so that you can park between. There are also some potholes that we have to keep filling in and they keep coming back.

Alternatives to Requested Project or Cost/Harm to County of Doing Nothing

This will continue to get worse and the cost more to repair if nothing is done.

Source(s) and Date (s) of Estimates:

Boxley paving , Sept 2018

Project Costs

	FY 19-20	FY 20-21	FY 21-22	FY 22-23	FY 23-24	Beyond 2024	Total
Prelim Design/Plans							\$ -
Engineering/Arch Serv							\$ -
Land Acquisition							\$ -
Site Prep							\$ -
Construction							\$ -
Heavy Equipment							\$ -
Light Equipment/Furniture							\$ -
Hardware/Software							\$ -
Total Capital Cost Est.	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Operating Impact Est	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Expenditure	\$ 100,000	\$ -	\$ -	\$ -	\$ -	\$ -	100,00

Funding Sources

	FY 19-20	FY 20-21	FY 21-22	FY 22-23	FY 23-24	Beyond 2024	Total
Local funds							\$ -
							\$ -
							\$ -
Total Financing	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

FY 2020-2024 CAPITAL PROJECT REQUEST

PROJECT TITLE	Bridge Work on Percival Island Trail	Project #	15
DEPARTMENT/ORGANIZATION	Building Maintenance	DATE	10/26/18
DEPARTMENTAL PRIORITY	Four	SUBMITTED BY	Buddy Jennings / Robert Ramsey
REQUIRED BY FISCAL YEAR	2019/2020	POSITION	Maintenance Supervisors
	Meets Board Goal		Goal 3

Project Description

This project involves installing new decking, railings, and any other repairs that are needed to keep that bridge safe for the public to use.

Justification

The decking and other aspects of that bridge are getting in bad shape due to the weather and time. It has gotten past the point of doing minor repair.

Alternatives to Requested Project or Cost/Harm to County of Doing Nothing

Bridge continues to get worse and will cost more to fix to fix.

Source(s) and Date (s) of Estimates:

Mattern and Craig , November 2018 ? This is when we expect to get the report back from them.

Project Costs

	FY 19-20	FY 20-21	FY 21-22	FY 22-23	FY 23-24	Beyond 2024	Total
Prelim Design/Plans							\$ -
Engineering/Arch Serv							\$ -
Land Acquisition							\$ -
Site Prep							\$ -
Construction							\$ -
Heavy Equipment							\$ -
Light Equipment/Furniture							\$ -
Hardware/Software							\$ -
Total Capital Cost Est.	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Operating Impact Est	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Expenditure	\$ 75,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 75,000

Funding Sources

	FY 19-20	FY 20-21	FY 21-22	FY 22-23	FY 23-24	Beyond 2024	Total
Local funds							\$ -
							\$ -
							\$ -
Total Financing	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

FY 2020-2024 CAPITAL PROJECT REQUEST

PROJECT TITLE _____ **Project #** 16
DEPARTMENT/ORGANIZATION _____ **DATE** _____
DEPARTMENTAL PRIORITY _____ **SUBMITTED BY:** _____
REQUIRED BY FISCAL YEAR _____ **POSITION** _____
Meets Board Goal _____

Project Description

Justification

Alternatives to Requested Project or Cost/Harm to County of Doing Nothing

Source(s) and Date (s) of Estimates:

Project Costs

	FY 19-20	FY 20-21	FY 21-22	FY 22-23	FY 23-24	Beyond 2024	Total
Prelim Design/Plans							\$ -
Engineering/Arch Serv							\$ -
Land Acquisition							\$ -
Site Prep							\$ -
Construction							\$ -
Heavy Equipment							\$ -
Light Equipment/Furniture							\$ -
Hardware/Software							\$ -
Total Capital Cost Est.	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Operating Impact Est	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Expenditure	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Funding Sources

	FY 19-20	FY 20-21	FY 21-22	FY 22-23	FY 23-24	Beyond 2024	Total
Local funds							\$ -
							\$ -
							\$ -
Total Financing	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

FY 2020-2024 CAPITAL PROJECT REQUEST

PROJECT TITLE	<u>Convenience Centers</u>		Project #	<u>17</u>
DEPARTMENT/ORGANIZATION	<u>Public Works</u>	DATE	<u>11/5/18</u>	
DEPARTMENTAL PRIORITY	<u>1</u>	SUBMITTED BY:	<u>Dean Rodgers/Keith Stevens</u>	
REQUIRED BY FISCAL YEAR	<u>FY 2021</u>	POSITION	<u>County Administrator/Public Works</u>	
		Meets Board Goal	<u>3</u>	

Project Description

This project involves the consolidation and upgrade of the current rural trash container collection sites.

Justification

Ability to ensure proper usage, as well as, disposal of various waste and provide source segregation of waste to increase landfill life.

Alternatives to Requested Project or Cost/Harm to County of Doing Nothing

Continue with current rural trash container system or explore curbside trash collection and recycling in dense areas of the County and reduce the number of convenience centers.

Source(s) and Date (s) of Estimates:

Project Costs

	FY 17-18	FY 18-19	FY 19-20	FY 20-21	FY 21-22	Beyond 2022	Total
Prelim Design/Plans							\$ -
Engineering/Arch Serv							\$ -
Land Acquisition							\$ -
Site Prep							\$ -
Construction			\$ 450,000.00	\$ 450,000.00			\$ 900,000.00
Heavy Equipment							\$ -
Light Equipment/Furniture							\$ -
Hardware/Software							\$ -
Total Capital Cost Est.	\$ -	\$ -	\$ 450,000.00	\$ 450,000.00	\$ -	\$ -	\$ 900,000.00
Total Operating Impact Est	\$ -	\$ -	\$ 100,000.00	\$ 100,000.00	\$ -	\$ -	\$ 200,000.00
Total Expenditure	\$ -	\$ -	\$ 550,000.00	\$ 550,000.00	\$ -	\$ -	\$ 1,100,000.00

Funding Sources

	FY 17-18	FY 18-19	FY 19-20	FY 20-21	FY 21-22	Beyond 2022	Total
local			\$ 550,000.00	\$ 550,000.00			\$ 1,100,000.00
							\$ -
							\$ -
Total Financing	\$ -	\$ -	\$ 550,000.00	\$ 550,000.00	\$ -	\$ -	\$ 1,100,000.00

Note: Land purchase not included.

FY 2020-2024 CAPITAL PROJECT REQUEST

PROJECT TITLE	<u>Monacan Park Playground</u>	Project #	<u>18</u>
DEPARTMENT/ORGANIZATION	<u>Recreation & Parks</u>	DATE	<u>10/26/18</u>
DEPARTMENTAL PRIORITY		SUBMITTED BY:	<u>Sara Lu Christian</u>
REQUIRED BY FISCAL YEAR	<u>FY'20</u>	POSITION	<u>Director</u>
	Meets Board Goal		<u>3</u>

Project Description

New Playground

Justification

The playground at Monacan Park is nearly 20 years old. It has outlived its 15 year projected lifespan. Replacement parts are hard to find and are expensive. The playgrounds at Riveredge Park, Stonehouse Park, Thrashers Lake Park, and Coolwell Parks have new playground structures.

Alternatives to Requested Project or Cost/Harm to County of Doing Nothing

Source(s) and Date (s) of Estimates:

Project Costs

	FY 19-20	FY 20-21	FY 21-22	FY 22-23	FY 23-24	Beyond 2024	Total
Prelim Design/Plans							\$ -
Engineering/Arch Serv							\$ -
Land Acquisition							\$ -
Site Prep	\$3,500.00						\$ 3,500
Construction							\$47,000
Heavy Equipment							\$ -
Light Equipment/Furniture							\$ -
Hardware/Software							\$ -
Shipping	\$2,100.00						\$2,100.00
Total Capital Cost Est.	\$ 3,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 50,500
Total Operating Impact Est	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Expenditure	\$ 3,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$52,600

Funding Sources

	FY 19-20	FY 20-21	FY 21-22	FY 22-23	FY 23-24	Beyond 2024	Total
Local funds	\$52,600.00						\$ 52,600
							\$ -
							\$ -
Total Financing	\$ 52,600	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 52,600

This page intentionally left blank.



AMHERST

Perfect Slice of Virginia

AMHERST COUNTY

APPENDICES

This page intentionally left blank.

Amherst County Regulation 3
FINANCIAL POLICIES

Originally adopted January 3, 2012

Revised February 20, 2018

Revised December 20, 2018

Guidelines and Objectives

Amherst County, Virginia
Financial Policy

Amherst County Regulation
Book 36, Page 645

Regulation 3-1: Financial Goals

1. Purpose. A financial policy is a statement of the goals and objectives that will guide the financial management of the County. These policies are “generally accepted” as prudent, conservative and recognized as the cornerstone of sound financial management. The County Board of Supervisors is responsible for adopting and establishing financial policies and the County Administrator is responsible for their administration and monitoring.

2. Goals. Goals for County financial policy include the expectation that it:

- 2.1. Contributes significantly to the County's ability to insulate itself from fiscal crisis,
- 2.2. Enhances short term and long term financial credit ability by helping to achieve the highest credit and bond ratings possible,
- 2.3. Promotes long-term financial stability by establishing clear and consistent guidelines,
- 2.4. Directs attention to the total financial picture of the County rather than single issue areas,
- 2.5. Promotes the view of linking long *range* financial planning with day to day operations,
- 2.6. Provides the Board of Supervisors and the citizens a framework for measuring the fiscal impact of government services against established fiscal parameters and guidelines,
- 2.7. Assures that financial practices are in compliance with Generally Accepted Auditing Standards, Generally Accepted Accounting Principles, Auditor of Public Accounts, and Code of Virginia.

3. Reserved.

Guidelines and Objectives

Amherst County, Virginia
Financial Policy

Amherst County Regulation
Book 36, Page 645

Regulation 3-2: Accounting Policy

1. General. An accounting policy addresses the accounting methods utilized in the different fund types for revenues, expenditures, assets, liabilities and fund equity. An accounting policy also addresses the process through which revenues are collected and disbursements made.

2. Financial Statements and Reports.

2.1. All activities for which the County exercises oversight responsibility are incorporated into the financial statements to form the reporting entity.

2.2. The School Board and all of its funds (School, Cafeteria, Textbook, School Construction, School Activity, etc.) are classified as a discretely presented component unit of the financial reporting entity.

2.3. The Comprehensive Annual Financial Report (CAFR) will be prepared at the conclusion of the County audit.

2.4. Periodic internally generated interim financial reports are an important product of a good accounting system. These financial reports should be accurate, and timely and present the financial position of each of the County's funds. In addition, these reports should compare budgeted results of operations and appropriations to actual results for the reporting period and for the fiscal year-to-date.

2.5. The volunteer fire and rescue departments which receive operational funding each year from the County must provide to the Public Safety Director a copy of their financial documents (balance sheet, income statement, list of investments, last year's tax return) which have been approved by a certified public accountant before current-year County funds may be disbursed to them.

3. Fund Accounting.

3.1. Accounts are organized on the basis of funds, each of which is considered to be a separate accounting entity.

3.2. Operations of each fund are accounted for with a separate set of self-balancing accounts which comprise its assets, liabilities, fund equities, revenues and expenditures, or expenses, as appropriate.

3.3. Modified accrual basis of accounting will be followed by the governmental funds and agency funds with revenues recognized when measurable and available and expenditures recognized when incurred, with the exception of interest on long-term debt, which is recognized when due.

3.4. Accrual basis of accounting will be followed by the proprietary fund types with revenues recognized when earned and expenses recognized when incurred.

3.5. Purchase orders, contracts and other commitments for expenditure of moneys are recorded in order to reserve that portion of the applicable appropriation.

Guidelines and Objectives

- 3.6. The County Administrator will report to the Board of Supervisors each quarter the status of the unobligated General Fund balance and include all assignments and commitments against the fund currently in existence.

4. Capital Assets.

- 4.1. Capital assets shall be capitalized for unit costs greater than a \$5,000 expenditure.
- 4.2 Fixed assets in an enterprise fund shall be depreciated over the estimated useful life of the asset using the straight-line method as follows:
 - 4.2.1. Water and sewer system: 15-50 years.
 - 4.2.2. Buildings: 50 years.
 - 4.2.3. Equipment: 5-15 years.
- 4.3 All capital assets exceeding \$5,000 shall be reconciled on a quarterly basis.

Guidelines and Objectives

Amherst County, Virginia
Financial Policy

Amherst County Regulation
Book 36, Page 645

Regulation 3-3: Audit Policy

1. General. Audit policy provides guidance on the selection of an independent accounting firm to provide opinions and/or reports on the County's financial statements and internal controls in compliance with federal and state standards.

2. Planning and Performance.

2.1. To obtain reasonable assurance as to whether the financial statements are free of material misstatement by examining on a test basis evidence supporting the amounts and disclosures in the financial statements.

2.2. To maintain compliance with the Single Audit Act.

2.3. To perform additional audits of County, School Board and constitutional officer activities based upon risk assessments of activity, function or process.

3. Selection of Auditors. Auditors will be selected to perform annual audits through a request for proposal (RFP) process every five years, unless otherwise approved by the Board of Supervisors.

4. Opinions on Financial Statements. Financial statements present fairly, in all material respects, the financial position of the County as of year-end and the results of its operations and cash flows of its proprietary funds for the year then ended in conformity with generally accepted accounting principles.

Guidelines and Objectives

Amherst County, Virginia
Financial Policy

Amherst County Regulation
Book 36, Page 645

Regulation 3-4: Budget Policy

1. General. The County's budget policy will address the process by which a budget is formulated from departmental requests to Board of Supervisors adoption, including the adoption of the Capital Improvements Program and other issues presented to the Board of Supervisors during the budget process. A budget policy addresses the authorization levels for the approval of the annual budget and all budget adjustments for revenues and expenditures of all funds.
2. Objectives.
 - 2.1. The County Administrator will identify proposed budget objectives and budget schedule to be presented to the Board of Supervisors.
 - 2.2. The budget objectives will be used as the foundation in the formulation of the County Administrator's recommended budget and the budget schedule will identify important dates throughout the budget preparation and adoption period.
 - 2.3. The following objectives shall be annual budget objectives:
 - 2.3.1. Adoption of operating and capital budgets and five-year capital improvements program.
 - 2.3.2. Anticipated property tax rate levels.
 - 2.3.3. Provision of adequate employee compensation including pay for performance increases for County employees and selective salary increases for positions significantly below market.
 - 2.3.4. Compliance with financial policies and maintain bond ratings.
 - 2.3.5. Vehicle replacement program.
 - 2.3.6. Reserve for contingencies.
 - 2.3.7. The Enterprise Funds will be self-supporting through revenues generated from their enterprise activities.
 - 2.3.8. One-time or other special revenues will not be used to finance continuing County operations, but instead will be used for funding special projects.
3. Five Year Capital Improvements Program (CIP)
 - 3.1. The County will develop a five-year plan for capital improvements and review the plan annually. The CIP is a plan for capital expenditures and a means of financing facilities, equipment and vehicles during the next five fiscal years with a unit cost greater than \$50,000.

Guidelines and Objectives

- 3.2. Included in the CIP formulation is the operating impact of the proposed project, including personnel, operating expenditures, capital outlay and debt service.
- 3.3. The County will enact an annual capital budget based on the five-year capital improvement plan. Future capital expenditures necessitated by changes in population, changes in real estate development, or changes in economic base will be included in capital budget projections.
- 3.4. The County will coordinate development of the capital improvement budget with development of the operating budget. Future operating costs associated with new capital improvements will be projected and included in operating budget forecasts.
- 3.5. The County will maintain all its assets at a level adequate to protect the County's capital investment and to minimize future maintenance and replacement costs.
- 3.6. The County will project its equipment replacement needs as part of the capital improvement process. From this projection a replacement schedule will be developed and followed.
- 3.7. The County will identify the estimated costs and potential funding sources for each capital project proposal before it is submitted for approval.
- 3.8. The County will attempt to determine the least costly and most flexible financing method for all new projects.

4. Budget Preparation.

The Finance Department and County Administrator will establish a budget schedule which will include important dates throughout the budget preparation period. There are certain important statutory dates that must be met in this process:

- 4.1. April 1st - The School Board must approve its budget and submit it to the Board of Supervisors.
 - 4.2. May 1st - The Board of Supervisors must approve the school budget no later than May 1st or within 30 days of receipt of estimates of state funds available.
 - 4.3. June 30th - The annual budget must be adopted and funds appropriated by the Board of Supervisors.
 - 4.4. A public hearing must be held at least 7 days before the budget is approved.
 - 4.5. If the proposed annual budget provides for an increase of greater than 1%, excluding new construction, in the total amount of revenue anticipated from tax sources (whether or not by an increased tax rate), such proposed increase shall be a matter of public notice and public hearing. The notice must be at least seven days before the increased levy is laid.
5. Budget Adoption. The budget is legally enacted through passage of an appropriations resolution for all governmental and proprietary funds.
6. Budget Amendments.

Guidelines and Objectives

6.1. After adoption, transfers within the budget are to be made pursuant to the following guidelines.

Section	Policy
Intra-departmental Transfers	<ul style="list-style-type: none"> County Administrator approval
Inter-departmental Transfers (objects)	<ul style="list-style-type: none"> County Administrator approval: <\$25,000 Board of Supervisors approval: >\$25,000
Contingency Reserve	<ul style="list-style-type: none"> Board of Supervisors approval based on County Administration recommendation.
New Positions/Multi Year Commitments	<ul style="list-style-type: none"> Board of Supervisors approval based on County Administration recommendation.
Supplemental Appropriations	<ul style="list-style-type: none"> Staff granted authority to carry forward budgets for unexpended grants and encumbrances as part of year-end closeout. Board of Supervisors approval for all supplemental appropriations.
Capital Projects (CIP & Enterprise Funds)	<ul style="list-style-type: none"> Board of Supervisors approval for transfers between projects. County Administrator approval for Intra-project transfers. Staff granted authority to carry forward unexpended capital project budgets in CIP and Enterprise Funds.

- 6.2. Appropriations which increase the total budget by more than \$500,000 or 1% of the total budget are required to be advertised for a public hearing at least seven days prior to the Board of Supervisors consideration.
- 6.3. If deficits appear to be forthcoming within a fiscal year, recommended spending reductions will be proposed by the County Administrator during the fiscal year in order to sufficiently offset the deficit.
- 6.4. Constitutional officers, whose staff receives remuneration from the State Compensation Board, may apply savings achieved through internal personnel changes (such as the retirement or departure of a higher paid employee) to the salaries of their existing employees for the purpose of equalizing those salaries to County pay scales and policies. [Book 34, Page 1003]

Guidelines and Objectives

7. Budget Preparation Procedures

7.1. Budget Calendar

7.1.1. The Finance Director will prepare the Budget Calendar with the County Administrator during the month of August.

7.1.2. The Calendar should be reviewed with the Treasurer and School Finance Director before submitting to the Board of Supervisors for approval.

7.1.2.1. Make sure School can present on the date they are given.

7.1.2.2. Make sure the Treasurer agrees with the tax bill mailing date.

7.1.3. At the first Board meeting in September the Budget Calendar should be placed on the agenda for review and adoption by the Board of Supervisors.

7.2. CIP and Supplemental Requests

7.2.1. Definitions

7.2.1.1. CIP Requests are requests for project funding that exceed \$50K, are one-time expenses, and are for the purpose of purchasing depreciable assets. These requests will be included in the 5-year Capital Improvement Plan. Generally, these do not include any recurring costs, but if there are on-going operating costs associated with them they are also identified within the 5-year Capital Improvement Plan.

7.2.1.2. Supplemental Requests are requests for project funding that are \$50K or less, are either one-time expenses or recurring program costs, or recurring personnel requests regardless of the dollar amount.

7.2.2. After the Budget Calendar is adopted the Finance Director will format the Excel file for current year CIP and Supplemental request forms, and update the instructions to go with the forms.

7.2.3. In September the forms will be distributed to all department heads and Constitutional Officers.

7.2.4. Based on the Budget Calendar, the department heads and Constitutional Officers will return their completed forms to Finance in electronic format.

7.2.5. Once these are all received the Finance Director will put together one Excel file of all CIP requests and one Excel file of all Supplemental requests.

7.2.6. A staff committee will be selected by the County Administrator to prioritize the requests.

7.2.7. The Excel files will be emailed by the Finance Director to members of the staff committee based on the Budget Calendar for them to prioritize the requests.

7.2.8. All prioritizations will be returned to the Finance Director based on the budget calendar to be compiled prior to the respective staff committee meeting.

Guidelines and Objectives

- 7.2.9. At the committee meeting the prioritizations will be finalized for submission to the Board of Supervisors.
- 7.2.10. There will be a separate committee meeting for the CIP and Supplemental requests.
- 7.2.11. The Finance Director will compile the complete CIP package and the complete Supplemental package for the Board of Supervisors.
- 7.2.12. The Board of Supervisors will receive the packages based on the budget calendar for them to prioritize each of the requests themselves.
- 7.2.13. The Board will return their prioritizations to the County Administrator, who will forward them to the Finance Director for compiling the Board's overall priority.
- 7.2.14. A separate Board of Supervisors workshop will be held to review the CIP and the Supplemental requests based on the budget calendar.
 - 7.2.14.1. Staff members who have submitted requests are required to be at the workshop.
 - 7.2.14.2. The final Board of Supervisor priorities will be set during each workshop so they may then be included in the draft budget.
- 7.3. Outside Agencies and Non-Profit organizations
 - 7.3.1. In November the application for Outside Agencies and Non-Profits to request support is published by the Finance Director.
 - 7.3.2. The Finance Director will mail the application to all organizations that received or requested support from the Board of Supervisors the previous budget year.
 - 7.3.3. The application form will be placed on the website for any other organization to have the opportunity to submit a request as well.
 - 7.3.4. All requests will be due back to Finance based on the budget calendar, which is normally the first part of January.
- 7.4. Balancing the draft budget
 - 7.4.1. Staff will begin the balancing process in January.
 - 7.4.2. Revenue projections will be developed by the Finance Director, reviewed with the County Administrator, and presented to the Board of Supervisors by the end of February.
 - 7.4.3. As a standard practice the draft budget will include the following:
 - 7.4.3.1. All departmental operating expenses
 - 7.4.3.2. A Cost of Living increase for all County employees
 - 7.4.3.3. As many current year supplemental requests as possible

Guidelines and Objectives

- 7.4.3.4. The current year CIP requests and as many future year requests as possible
- 7.4.3.5. No tax increase
- 7.4.3.6. Level funding for the School Board
- 7.4.4. The balanced budget will be presented at the last Board meeting in February.
- 7.4.5. The School Board will present their budget to the Board of Supervisors at the last meeting in March.
- 7.4.6. Board workshops will be held in March for the draft budget.
- 7.4.7. After the workshops any Board changes will be incorporated into the final draft by the end of March.
- 7.5 Adoption of the budget
 - 7.5.1. At the first Monday in April the budget public hearing notice is sent to the local newspaper.
 - 7.5.2. At the second Board Meeting in April the first public hearing is held for the budget.
 - 7.5.3. One week later, the second public hearing and adoption of the budget is scheduled.
- 7.6 Files
 - 7.6.1. Electronic files are located on the Finance Director's (M:) Drive in the budget folder organized by year.

Guidelines and Objectives

Amherst County, Virginia
Financial Policy

Amherst County Regulation
Book 36, Page 645

Regulation 3-5: Debt Policy

1. General.

- 1.1. A debt policy addresses the level of indebtedness the County can reasonably expect to incur without jeopardizing its existing financial position and to ensure the efficient and effective operation of the County.
- 1.2. A debt policy also addresses the purposes for the types of debt that will be issued.
- 1.3. The debt policy is to be used in conjunction with the Adopted Budget, the Capital Improvements Program (CIP) and other financial policies.

2. Planning and Performance.

- 2.1. The planning, issuance and review of outstanding and proposed debt issuances will ensure that compliance with the debt policy is maintained.
- 2.2. The County may issue debt for the purpose of acquiring or constructing capital projects including buildings, machinery, equipment, furniture and fixtures.
- 2.3. Debt issuances will be pooled together when feasible to minimize issuance costs.
- 2.4. The County will prepare and adopt annually a Five Year Capital Improvements Program (CIP) to identify and establish an orderly plan to meet the County's infrastructure needs with all debt-related projects and the debt service impact upon operations identified.
- 2.5. The County will confine long-term borrowing to capital improvement or projects that cannot be financed from current revenues except where approved justification is provided.
- 2.6. The County will utilize a balanced approach to capital funding utilizing debt financing, draws on capital reserves and/or fund balances in excess of policy targets, and current-year (pay-as-you-go) appropriations.

3. Issuance Guidelines.

- 3.1. The County will not use short-term borrowing to finance operating needs.
- 3.2. Long-term debt will be used in compliance with all aspects of the debt policy.
- 3.3. The maturity of any debt will not exceed the expected useful life of the project for which the debt is issued.
- 3.4. Each project proposed for financing through debt issuance will have an analysis performed for

Guidelines and Objectives

review of tax impact and future operating costs associated with the project and debt issuance.

- 3.5. Total Debt as a percentage of Assessed Value will not exceed 3.5%.
- 4. Procedures for Debt Accounts.
 - 4.1 Fund 97 is the County Long-term Debt Fund. All outstanding county debt is accounted for within this fund. The annual debt service is maintained in Department 91050 of the General Fund or Fund 1.
 - 4.2 The Accountant will reconcile between loan amortization information and all outstanding debt accounts on a quarterly basis.
 - 4.3 The Accountant will make the necessary adjustments in the Debt fund for principal paid through debt service during the quarter being reconciled.
 - 4.4 The Finance Director will review the quarterly reconciliations.
 - 4.5 The Accountant will make the entry annually for any Bond premium or discount amortization needed.
 - 4.6 Audit Schedules will be prepared by the Accountant and reviewed by the Finance Director then submitted to the auditors for the current fiscal year audit. Schedules that are needed are as follows:
 - 4.6.1 Accrued Interest for the current year
 - 4.6.2 Debt Service for the current year
 - 4.6.3 Bond Premium amortization for the current year
 - 4.7 Files are located on the (P:) drive, Finance folder, Debt folder, and organized by fiscal year.

Guidelines and Objectives

Amherst County, Virginia
Financial Policy

Amherst County Regulation
Book 36, Page 645

Regulation 3-6: Fund Balance Policy

1. Fund Balance is the difference between assets and liabilities reported in governmental funds. It serves as a measure of financial resources available for current operations. The Governmental Accounting Standards Board prescribes the classification scheme for components of fund balance. The types of fund balance components are non-spendable, restricted, committed, assigned and unassigned. The policy will focus on the amount remaining after accounting for non-spendable and restricted fund balance, which is comprised of three elements; committed, assigned and unassigned fund balance.

	Definition	Example
Non-spendable	Net resources that cannot be spent because of their form or they must be maintained intact	Inventory Prepaid Asset Long-Term Receivables
Restricted	Limitations imposed by creditors, grantors, contributors, or laws and regulations of other governments	Federal Grants and any required local match for those grants. Unspent bond proceeds Bond covenants Taxes raised for a specific purpose
This policy will focus on the amount remaining after accounting for non-spendable and restricted fund balance, which is comprised of the following three types:		
Committed	Limitations imposed by the Board of Supervisors that carries forward into future budget years indefinitely. Requires resolution or other formal board action to remove.	Encumbrances, such as construction contracts and other long-term contracts for which the Board has taken formal action. This could also include revenue streams that will grow and shrink over time such as the Fines & Forfeitures , account, but remain from year to year, also limited in use by formal board action
Assigned	Limitations imposed by the Board of Supervisors that exist for the current fiscal year expenses or projects that are expected to have an end date. These do not require formal board action to remove. And do not require formal board action to establish.	Encumbrances that only exist for a certain project in the current fiscal year. This could include a purchase order that isn't complete at year-end or other items that are "outstanding" at year end that did not require formal board action to incur.
Unassigned	Total fund balance in the general fund in excess of non-spendable, restricted, committed and assigned fund balance	

Guidelines and Objectives

2. General.

- 2.1. The County desires to maintain the financial operation of the County in a manner consistent with sound financial management principles including guidelines and criteria established by rating agencies and bond insurance firms.
- 2.2. Sound financial management principles include the establishment of designated and undesignated fund balances sufficient to maintain required cash flows and provide reserve for unanticipated expenditures, revenue shortfalls and other specific uses.
3. Planning and Performance. Compliance with fund balance policy will be reviewed in conjunction with the budget process, audit process and upon changes made to the budget throughout the fiscal year. Adequate fund balances are necessary for purposes of unanticipated expenditures, to provide for cash flow reserves during the fiscal year due to the timing difference between the receipt of revenues and disbursement of expenditures, and to meet desired reserves.
 - 3.1. Unassigned fund balances at the close of each fiscal year should be at least 15% of the total annual General Fund expenditures inclusive of the transfer to the Amherst County School Board.
 - 3.2. Any balances greater than the 15% figure noted above will be reserved for contingencies, capital projects, non-recurring expenses and shall remain reserved until appropriation by the Board of Supervisors.
 - 3.3. The County Board may, from time-to-time, appropriate unassigned fund balances that will reduce available fund balances below the 15% policy for the purposes of a declared fiscal emergency or other such global purpose as to protect the long-term fiscal security of the County. In such circumstances, the Board will adopt a plan to restore the available fund balances to the policy level within 36 months from the date of the appropriation. If restoration cannot be accomplished within such time period without severe hardship to the County, then the Board will establish a different but appropriate time period. Balances shall be at such a level that the County will not incur short-term borrowing as a means to fund operations.
 - 3.4. A "Future Fund" will be maintained as a committed fund, for the purpose of funding the Capital Improvement Plan. The fund is intended to receive and accumulate amounts to be applied in years beyond the current 5-year CIP. Funding of this account will be comprised of the unused funds left over at the end of each budget year from the county's operations and maintenance (O&M) budget, as determined through the annual audit. One half of the leftover O&M funds will be placed in the Future Fund account while the other half will be made available to the Board for other funding requests (such as the Supplemental budget or board contingency funds) as non-recurring funding. Fund balances from paragraph 3.2. may not be used for the Future Fund account.
4. Reporting. At the start of each quarter, the Board will receive a report on the status of the unobligated General Fund that shall specify the amounts in the fund as Assigned, Committed or

Guidelines and Objectives

Expended for the current fiscal year. The balance of the fund shall be calculated from the Total Fund Balance provided by the prior year's audited balance sheet less Nonspendables.

Guidelines and Objectives

Amherst County, Virginia
Financial Policy

Amherst County Regulation
Book 36, Page 645

Regulation 3-7: Special Welfare Fund Policy

1. Definition. The Special Welfare Fund is an agency fund that receives and disburses funds derived from public grants or private sources in the form of gifts, contributions, bequests or legacies for the purpose of aiding needy citizens within the County.
2. Types of Funds.
 - 2.1. *Public or private (non-foster care)* funds include gifts, contributions, special local government grants, etc. which can only be used for the purpose of the bequest.
 - 2.2. *Dedicated accounts* include certain large past-due SSI payments covering more than six months of benefits. These must be maintained in a “dedicated account” in a financial institution.
 - 2.3. *Regular monthly accounts* are regular monthly receipts to be used for current monthly needs.
3. Financial Institution Accounts
 - 3.1. *Monthly Operating Account* is the account where regular monthly SSA/SSI payments and other gifts, contributions, etc. are deposited, and disbursements are made on behalf of the child.
 - 3.2. *Dedicated Account* is the account where large past due SSI payments are deposited. The County does not currently have a need for this account. If such need arises one will be opened by the Treasurer.
 - 3.3. Both of these accounts are to be interest bearing accounts.
 - 3.4. If a beneficiary accumulates more than \$500 a separate interest bearing account will be opened on behalf of the beneficiary.
 - 3.5. The signatures of the persons authorized to disburse funds shall be on file with the local Treasurer.
4. Accounting Procedures.
 - 4.1. *Receipts*
 - 4.1.1. Department of Social Services (DSS) staff will receipt all funds received in the Special Welfare Fund and denote on the official receipt “Special Welfare Fund.” Additional identifying information to be included should be case name and case number (if case specific), source of funds, donor account fund or other brief information.
 - 4.1.2. DSS will submit a report of collections along with funds received no less than once a week.
 - 4.1.3. DSS will maintain a ledger of subsidiary accounts that shall also notate any restriction on the funds within a subsidiary account and the following information is required to be included in the subsidiary ledger:

Guidelines and Objectives

1. Name of account
 2. Case number (if case specific)
 3. Amount of receipt
 4. Date of receipt
 5. Receipt number
 6. Source of funds
 7. Purpose for which funds are to be spent
 8. Amount of disbursement
 9. Reason for disbursement
-
- 4.2. The Finance Department will perform a monthly reconciliation between the DSS subsidiary ledger, the bank statement, the Treasurer's balance, and the general ledger.
 - 4.3. DSS will provide Finance with the "Special Welfare Account Activity Report" by the 10th of the following month as a part of the reconciliation process.
-
5. Disbursements.
 - 5.1. Monthly disbursements will continue to be paid from the County operating account.
 - 5.2. Finance will produce a report listing monthly disbursements to DSS staff by the 5th of the following month.
 - 5.3. DSS will then produce a reimbursement check payable to the County by the 15th of the same month noted above.
-
6. Unexpended Funds.
 - 6.1. If a child leaves the custody of DSS any unspent SSA/SSI funds shall be returned to the Social Security Administration unless SSA instructs the agency in writing to disburse the funds.
 - 6.2. If a child leaves the custody of DSS any remaining unspent funds other than SSA/SSI must be paid to the child or the parent/guardian.
 - 6.3. If the individual cannot be located, then the unspent funds shall be turned over to the state in accordance with the Unclaimed Property Act.
 - 6.4. In the event of the child's death, any unspent funds become the property of the child's estate.

Guidelines and Objectives

Amherst County, Virginia
Financial Policy

Amherst County Regulation
Book 36, Page 645

Regulation 3-8: Child Services Act Fund Policy

1. Definition. The Child Services Act Fund is a special revenue fund used to account for expenses reimbursable through the Office of Children's Services and the local match required to receive those funds from the Commonwealth of Virginia.
2. Types of Funds.
 - 2.1. *Public* funds consisting of both state and local funds.
 - 2.2. The State funds are held in a single pooled fund managed by the Office of Children's Services and then disbursed to the locality based on reimbursement requests.
 - 2.3. Local funds are the matching funds required by the state in order to receive reimbursement from the pooled fund and are a part of the General Fund budget each year.
3. Accounting Procedures.
 - 3.1. *Receipts*
 - 3.1.1. State funds are received electronically from the EDI system of the Commonwealth of Virginia and are deposited directly into the County operating account. The Treasurer's office records these receipts through the Cash Receipt system.
 - 3.1.2. Local funds will be identified as the match amount during the reimbursement request process. The Accountant will prepare the transfer journal entry to move the match funds from the General Fund to the CSA Fund.
4. Disbursements.
 - 4.1. The CSA Coordinator will enter the invoices into the reporting system of Thomas Brothers.
 - 4.2. The CSA Coordinator then creates a file of all invoices that need to be paid and sends it to the Accounts Payable Clerk in the Finance Department.
 - 4.3. The Accounts Payable Clerk will import the file created by the CSA Coordinator into the County financial system for accounts payable processing.
 - 4.4. The Accounts Payable Clerk uses the same process as for all other County payables in preparing the CSA expenditures for payment. This process creates both checks to be mailed and ACH payments to the vendors' bank accounts.
5. Reconciliation of Expenditures and Reimbursement Request.
 - 5.1. All completed accounts payable invoices are given to the Accountant by the Accounts Payable Clerk for reconciliation and file retention.

Guidelines and Objectives

- 5.2. The Accountant runs the GL040 expense report for Fund 90 (Child Services Act Fund) from the County financial system to get the listing of all CSA expenses posted to the general ledger.
- 5.3. The Accountant then records all the expenses from the general ledger into an Excel spreadsheet located at P:/clhart/CSA and called ExpenseReimRecon.
- 5.4. The CSA coordinator then will upload the current expenses to the Office of Children's Services (OCS) website from Thomas Brothers.
- 5.5. The Summary Report created, after the expenses are uploaded on the OCS website, will be printed by the Accountant to begin the reconciliation process.
- 5.6. The Accountant compares the Summary Report from the OCS to the Excel worksheet created for the same expenses.
- 5.7. Any differences between the Summary Report and the Excel spreadsheet identified by the Accountant will be reviewed with the CSA coordinator and any necessary corrections made.
- 5.8. The Accountant becomes the Report Preparer for the OCS at this point and will submit the reimbursement report on the OCS website.
- 5.9. The Finance Director acts as the fiscal agent for the CSA funds for the OCS website. The Finance Director will review the reimbursement report submitted by the Accountant and approve it for reimbursement on the OCS website.
- 5.10. Once the submission is made, the Accountant will transfer the necessary funds from the General Fund to the CSA Fund for the local match portion by journal entry.
- 5.11. All state revenue is recorded in revenue code 3-090-024020-0110.
- 5.12. The Accountant maintains a record of all submissions to the OCS and deposits received, as there is no itemization of invoices paid within a deposit.
- 5.13. At the end of the fiscal year, any amounts that remain unpaid by the OCS will require an additional transfer from the funds allocated in the General Fund.

Guidelines and Objectives

Amherst County, Virginia
Financial Policy

Amherst County Regulation
Book 36, Page 645

Regulation 3-9: Payroll Regulations

1. For all new hires, a Payroll Authorization Form must be completed and returned to Human Resources prior to the new employee's start date. This will ensure that the County has all pertinent information for creation of the employee master file in a timely manner.
2. All new employees must attend a benefits orientation with Human Resources on or before their first day of employment. This ensures that the I-9 and e-Verify meets the Federal deadline.
3. Human Resources will notify the Information Technology department of the new hire and obtain a signed IT policy from the new hire. Timely departmental notification of new hires to Human Resources helps to ensure that IT will be able to complete set up of all accesses, email, and computers prior to the first date of employment. The individual departments will need to contact IT where additional securities need to be established within their specific software applications.
4. The Director of Human Resources will establish the master file for all new employees. The following details will be entered and maintained by the Director of Human Resources:
 - Name
 - Social Security number
 - Address
 - Phone number
 - Sex
 - Race
 - Birthdate
 - Emergency contacts
 - Tax information
 - Grade level
 - Payroll Code
 - Location
 - Calendar
 - Hire date
 - Full-time date (if applicable)
 - Annual salary (if applicable)
 - Hourly rate
 - Yearly work hours
 - Pay type
 - Pay frequency
 - Pay times
5. The Payroll Clerk enters the withholdings and reviews all changes made by the Director of Human Resources through the PIC system. This allows the clerk to verify accuracy of information and to ensure no fictitious employees exist.

Guidelines and Objectives

6. The Payroll Clerk will maintain all accounting codes needed within the employee master files.
7. The Accountant will review all changes made by the Payroll Clerk through the PIC system. This will allow the Accountant to verify accuracy of information and to ensure no fictitious employees exist.
8. The Payroll Clerk will produce the monthly payroll sheets for each department and distribute them to the Department heads based on the monthly calendar.
9. Department heads will review all payroll sheets and submit the payroll sheets to Finance with all changes noted based on the monthly calendar provided by Finance.
 - 9.1. The total payroll including part-time should be noted on the payroll sheet.
 - 9.2. Any changes needed should be made (ex. Leave without Pay, OT, Salary increases) on the payroll sheet.
 - 9.3. Changes should be made in a color other than black if at all possible.
10. Any changes to an employee's master file (benefits, salary, withholdings, etc.) must be submitted to Human Resources by the 15th day of the current month to be included for the end of month payroll.
11. If the changes are not in to Human Resources by the specified date they will not take effect until the next pay period.
12. The Payroll clerk will prepare all payrolls for processing.
 - 12.1. Payroll preparation process
 - 12.1.1. All time is keyed in by the Payroll Clerk and verified against the payroll sheets submitted by departments.
 - 12.1.2. Run edit from Payroll Menu PR2 Option 5.
 - 12.1.3. Verify Edit report control totals to the payroll sheet totals.
 - 12.1.4. The Accountant receives the edit reports and payroll sheets for review. Once verified the Accountant signs off on the edit report.
 - 12.1.5. Five business days prior to Pay Day, the Payroll Clerk submits all information to the Information Technology department for processing and producing checks and reports. An email is sent to the IT associate, the IT Director, and the Finance Director notifying them of the submission to IT.
13. Information Technology will process all payrolls, print checks, print direct deposits, and create the ACH direct deposit file, and positive pay files.
 - 13.1. IT process

Guidelines and Objectives

- 13.1.1. Back up company to tape.
 - 13.1.2. Select option to process and key in starting check number.
 - 13.1.3. Fill in and match job totals to email batch totals submitted by Finance.
 - 13.1.4. Change number of copies for payroll reports and print reports.
 - 13.1.5. Process check spool files through FS4 menu to create laser checks with electronic signatures.
 - 13.1.6. Print Checks and Direct Deposits.
 - 13.1.7. Go to Treasurer Menu TR180 to create Positive Pay File for the bank.
 - 13.1.8. Go to PR2 opt13 to create PR Direct Deposit File.
 - 13.1.9. Go to TR180 to create Payroll Positive Pay file for bank.
 - 13.1.10. Minimum of three business days or 72 hours prior to Pay Day, log on to BB&T secure file gateway and upload each file created for each batch (one at a time).
 - 13.1.11. Create and send multiple emails to banking entity along with Finance, Treasurer, and IT of notification of electronic files being submitted for ACH and Positive Pay. This must be done at the same time of file submissions.
- 14. Once payroll is completed by IT, the Accounts Payables associated with payroll are moved from the holding files and processed following the Accounts Payable process.
 - 14.1. These payables are balanced using the payroll cover page during the flagging process.
 - 15. The Payroll Clerk will obtain all payroll reports and checks stubs/checks for review by the Treasurer or his or her appointed deputy. The review will be maintained with a signature on the respective reports.
 - 16. The Treasurer will also verify the beginning and ending check numbers on a register maintained within the IT department.
 - 17. The Payroll Clerk will distribute a copy of all payroll reports and check stubs/checks to the appropriate departments after 2:00 pm on pay day.
 - 18. All departments will review and sign off to acknowledge agreement with the payroll processed for the period.
 - 19. All departments will maintain their copy of the payroll report within their office for a period of three years.
 - 20. All tax filings and benefit payments will be reconciled and completed by the Payroll Clerk.

Guidelines and Objectives

21. At the end of the calendar year, the Payroll Clerk will reconcile all quarterly tax information with the system to insure accurate W-2 information.
22. The Payroll Clerk will prepare the payroll file for W-2 processing.
23. Information Technology will process W-2s for all appropriate agencies.
24. An electronic copy of all W-2s will be maintained on the M: drive by the Director of Finance and on the server stored in Information Technology.
25. Annual transmittal to the SSA and Commonwealth of Virginia will be done electronically by the Payroll Clerk, and a copy of the confirmation maintained with the quarterly reports in the Finance Department.
26. Following is a chart of process assignments.

	Primary assignment	Backup assignment
Master File Maintenance/ HR portion	HR Director	Payroll Clerk
Master File Maintenance/accounting codes	Payroll Clerk	Finance Director
Review PIC changes by HR	Payroll Clerk	Finance Director
Review PIC changes by Payroll Clerk	Accountant	Finance Director
Prepare All Payrolls	Payroll Clerk	Accountant
Review Payroll	Accountant	Finance Director
Process payroll, print Checks, direct deposit file	IT - Associate #1	IT Director

Guidelines and Objectives

27. Following is a chart of responsibility and backup assignments for each payroll.

Five payrolls	Benefit payment	Backup	Review
School	Payroll Clerk	Accountant	School PR clerk
Cafeteria	Payroll Clerk	Accountant	School PR clerk
County	Payroll Clerk	Accountant	Accountant/FD
DSS	Payroll Clerk	Accountant	Accountant/FD
Service Authority	Payroll Clerk	Accountant	Accountant/FD
Part-time OT County	Payroll Clerk	Accountant	Accountant/FD

Guidelines and Objectives

Amherst County, Virginia
Financial Policy

Amherst County Regulation
Book 36, Page 645

Regulation 3-10: Credit Card Policy

1. The purpose of this policy is to ensure the proper use of credit cards issued to Amherst County employees.
2. Cardholders will have a separate credit card issued to them, and each card will have a separate credit limit associated with it. The County Administrator and the Finance Director are responsible for the management of the cards, and each user is responsible for the proper use of the credit card issued to them.
3. Authorized users are determined by request of the department head to the County Administrator or the Finance Director, and may be issued a credit card. Credit limits may be temporarily adjusted via the internet by the County Administrator, the Finance Director, and the Executive Assistant to the County Administrator should the need arise.
4. Documentation of Credit Card.
 - 4.1. Each cardholder and authorized user will sign a Credit Card User Agreement at the time the card is issued to the employee by the County Administrator or the Finance Director.
 - 4.2. For any credit card purchase, the cardholder or authorized user will obtain an original itemized receipt and any other documentation related to the purchase.
 - 4.3. Each month the cardholder or authorized user will submit a Credit Card Usage Form with all original documentation by the fifth of the following month.
 - 4.4. The Accounts Payable Clerk will receive all statements from the banking institution and reconcile the Credit Card Usage Form and original receipts to the statement.
 - 4.5. The Finance Director will have final approval after the Accounts Payable Clerk has completed the statement reconciliations.
 - 4.6. Any purchases made by the Finance Director will be approved by the County Administrator or the Executive Assistant to the County Administrator, should the need arise.
 - 4.7. A Missing Credit Card Receipts Form must be submitted to the Finance Director for approval if original documentation cannot be located.
 - 4.8. Failure by a cardholder or authorized user to provide sufficient documentation may limit future use of the card.
5. No purchase of any personal items may be made on the County's card account for later reimbursement.

Guidelines and Objectives

6. The County Administrator or Finance Director may revoke card privileges at any time as deemed necessary.
7. Any employee of Amherst County who violates the provisions of the Credit Card Policy shall be subject to disciplinary action, up to and including discharge and/or civil or criminal action.
8. Employees to whom credit cards are issued for County purchases shall immediately surrender all County credit cards upon termination of employment.



Amherst County Board of Supervisors
County Resolution No. 2019-0003-R

For consideration on May 7, 2019

A RESOLUTION, NO. 2019-0003-R

A resolution, adopting the Fiscal Year 2020-2024 Capital Improvement Plan and assigning fiscal year 2020 Capital Improvement Plan funds within the General Fund Reserve.

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 the Fiscal Year 2020-2024 Capital Improvement Plan ("CIP") with expenditures in the amount of \$765,000, for fiscal year 2020, as follows:

WHEREAS, the County Administrator has submitted to the Board a proposed Fiscal Year 2020-2024 CIP for the County; and

WHEREAS, the Board has reviewed the proposed CIP and has been apprised of the availability of funds to support the proposed expenditures; and

WHEREAS, it is necessary to adopt the CIP and assigned 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 2020-2024 CIP, on April 16, 2019; and

WHEREAS, the Board now intends to adopt the Fiscal Year 2020-2024 CIP, and assign funds for fiscal year 2020 CIP funds within the General Fund Reserve.

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 Fiscal Year 2020-2024 CIP and assigned funds for fiscal year 2020 CIP projects in the amount of \$765,000.

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

Adopted this 7th day of May, 2019.



L. J. Ayers III, Chairman
Amherst County Board of Supervisors

ATTEST:



Dean C. Rodgers, Clerk
Board of Supervisors of the County of Amherst, Virginia

Ayes 4

Nays Ø

Abstentions Ø



Amherst County Board of Supervisors
County Resolution No. 2019-0004-R

For consideration on May 7, 2019

A RESOLUTION, NO. 2019-0004-R

A resolution, adopting and appropriating the General Fund Budget as a part of the Amherst County Budget for Fiscal Year 2019-2020.

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 2019-2020 County General Fund budget with expenditures in the amount of \$42,582,732, as follows:

WHEREAS, the County Administrator has submitted to the Board a proposed annual budget for the County for fiscal year 2019-2020 ("County Budget"), beginning July 1, 2019; 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 2019 County Budget, on April 16, 2019; and

WHEREAS, the Board now intends to adopt as part of the County Budget the fiscal year 2019-2020 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 2019-2020 County General Fund budget as the annual operating budget of Amherst County for fiscal year 2020, and said funds appropriated are as follows:

REVENUES	FY 2020
REAL PROPERTY TAXES	
REAL ESTATE TAXES	\$14,120,000
DELINQUENT REAL ESTATE TAXES	200,000
TOTAL	<u>14,320,000</u>
PUBLIC SERVICES TAXES	
PUBLIC SERVICE TAXES	775,000
TOTAL	<u>775,000</u>
PERSONAL PROPERTY TAXES	
PERSONAL PROPERTY TAXES	6,180,000
DELINQUENT PERSONAL PROPERTY TAXES	200,000
MOBILE HOME TAXES	57,000
DELINQUENT MOBILE HOME TAXES	5,000
MACH & TOOL TAXES	2,240,000
MERCHANT'S CAP TAXES	285,000
COLLECTION FEES	25,000
PENALTY ON ALL TAXES	200,000
INTEREST ON ALL TAXES	128,350
TOTAL	<u>9,320,350</u>
OTHER LOCAL TAXES	
LOCAL SALES & USE TAXES	2,754,000
UTILITY TAX - ELECTRIC	825,000
UTILITY TAX - GAS	13,000
BUSINESS LICENSE TAXES	371,850
MOTOR VEHICLE LICENSES	790,000
BANK STOCK TAX	100,000
RECORDATION TAXES	50,000
LOCAL TAX ON DEEDS	168,225
LODGING TAX	62,000
MEALS TAX	1,015,000
TOTAL	<u>6,149,075</u>
PERMITS, FEES & LICENSES	
ANIMAL LICENSES	12,000
LAND USE FEES	1,000
TRANSFER FEES	1,000
ZONING ADVERTISING FEES	12,000
STATE LEVY BLDG PERMITS	2,000
BUILDING PERMITS	170,000

NIGHT FISHING PERMITS	1,000
LAND DISTURBANCE	1,000
SUBDIVISION PLAT FEES	5,000
SITE PLAN REVIEW(ZONING)	500
PLAN REVIEW EROSION/SEDIMENT(B&	1,000
COURTHOUSE MAINTENANCE FEES	15,500
TOTAL	222,000

USE OF MONEY AND PROPERTY

REIMB WATER USAGE	5,000
REIMB ELECTRIC USAGE-SCHOOL	9,350
INTEREST ON BANK DEPOSITS	105,000
RENT BUFFALO RIVER WATER	1,760
RENT COMMUNITY CENTERS	12,000
RENT HEALTH CENTER	41,000
RENT OTHER COUNTY PROPERTY	10
RENT SOCIAL SVCS	28,670
RENTAL OF CO. PROPERTY FOR TOWER	25,000
SALE OF XEROX COPIES	5,400
TOTAL	233,190

CHARGES FOR SERVICES

SHERIFF'S FEES	2,199
COLLECTION FEES	105,000
COMMONWEALTH ATTORNEY	3,500
CT APPOINTED ATTORNEY	6,000
COURTHOUSE SECURITY FEES	85,000
JAIL PROCESSING FEES	3,000
EMER SERVICES - ACCESS PROGRAM	33,751
EMS FEES FOR SERVICES	1,000,000
PARKS & REC - FEES FROM ACTIVITIES	37,000
ACOCA COLLECTION FEES-COMM ATTY	70,000
LIBRARY FINES	20,000
CHARGE FAX TRANSMISSION - LIBRARY	4,500
MAPS	250
TOTAL	1,370,200

MISCELLANEOUS REVENUE/RECOVERIES

LIBRARY - TOWN CONTRIBUTION	1,750
DONATION - ANIMAL CARE CENTER-	500
ANIMAL RECLAIMED FEE	1,000
ANIMAL FRIENDLY LICENSE SALE	650
SVC AUTHORITY DATA PROCESSING	13,800

SCHOOL BOARD ACCT SERVICES	13,500
SVC AUTHORITY ACCT SERVICES	19,000
BAD CHECKS FEES	2,000
BLOOD TEST/DNA FEES	500
MISCELLANEOUS	100,000
REIMB - HUMANE SOCIETY	8,000
REIMB SALARY- SCHOOL SRO	115,000
REF & REC - VPA CLIENTS	25,000
TOTAL	<u>300,700</u>

STATE REVENUE

MOTOR VEHICLE CARRIERS' TAXES	77,000
MOBILE HOME TITLING TAX	30,000
AUTO RENTAL TAX	23,000
RECORDATION TAXES - STATE	50,413
PPTRA	2,199,018
SHARE COMMONWEALTH ATTY EXPENSE	393,411
SHARE SHERIFF'S EXPENSES	1,637,380
SHARE COMMISSIONER OF REVENUE	109,692
SHARE TREASURER'S EXPENSES	118,501
SHARE REGISTRAR	35,000
SHARE OF CLERK'S OFFICE	297,165
SHARE ELECT BD COMP & EXPENSES	6,500
PUBLIC ASSISTANCE & WELFARE	786,556
PSSF GRANT	18,000
UTILITY TAX - TELECOMMUNICATION	1,200,000
STATE REIMB FOR CRIMINAL JURORS	4,000
HEALTH DEPARTMENT	10,000
LIBRARY GRANT	150,000
FIRE PROG FUND ALLOCATION GRANT	97,750
EMERGENCY VEHICLE REGISTRATION	32,000
YOUTH SERVICES GRANT/CSA ADMIN SUPPORT	11,000
VJCCCA - VA JUVENILE COMM CRIME	35,000
DCJS-VICTIM WITNESS GRANT	102,000
GYPSY MOTH PROGRAM REIMB/RSF RES SQUAD GRANT	
REFUNDED LSB2007 SAVINGS	20,000
TOTAL	<u>7,443,386</u>

FEDERAL REVENUE

VA PUBLIC ASSISTANCE-FED REVENUE	1,400,000
TOTAL	<u>1,400,000</u>

TRANSFERS

TRANSFER FUNDS FROM SP REV	50,000
TOTAL	50,000

USE OF FUND BALANCE

USE OF FUND BALANCE	998,831
TOTAL	998,831

\$42,582,732

EXPENDITURES**FY 2020****GENERAL**

BOARD OF SUPERVISORS	\$182,813
COUNTY ADMINISTRATOR	276,530
COUNTY ATTORNEY	170,508
HUMAN RESOURCES	126,881
COMMISSIONER OF THE REVENUE	339,480
TREASURER	418,583
FINANCE	282,118
PURCHASING	185,110
INFORMATION TECHNOLOGY	390,403
ELECTORAL BOARD	84,630
REGISTRAR	136,588
TOTAL	2,593,644

JUDICIAL

CIRCUIT COURT	77,075
GENERAL DISTRICT COURT	13,070
MAGISTRATE	1,000
J&D COURT	14,900
CIRCUIT COURT CLERK	509,037
VJCCA	91,755
CRIMINAL JURORS	10,000
COMMONWEALTH ATTORNEY	642,180
VICTIM WITNESS	118,201
TOTAL	1,477,218

PUBLIC SAFETY

SHERIFF	3,926,370
VOLUNTEER EMERGENCY SERVICE	351,712
VOLUNTEER RESCUE	204,172

EMS COUNCIL	272,442
EMERGENCY MEDICAL SERVICES	1,921,159
BUILDING SAFETY & INSPECTIONS	287,450
ANIMAL CONTROL	131,959
PUBLIC SAFETY OPERATIONS	609,291
COMMUNICATIONS/DISPATCH	867,197
ANIMAL SHELTER	165,077
OTHER PUBLIC SAFETY	91,500
TOTAL	8,828,329

GENERAL SERVICES	
BUILDING MAINTENANCE	295,882
GROUNDS MAINTENANCE	326,947
TOTAL	622,829

CULTURE & LEISURE	
RECREATION	364,900
MUSEUM	55,809
LIBRARY	799,538
TOURISM	41,200
TOTAL	1,261,447

COMMUNITY DEVELOPMENT	
PLANNING	292,560
PLANNING COMMISSION	24,189
ZONING BOARD	3,160
COMMUNITY DEVELOPMENT PROJECTS	280,460
EDA BOARD	4,522
EXTENSION SERVICE	87,495
TOTAL	692,386

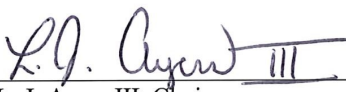
HUMAN SERVICES	
WELFARE	2,575,684
PUBLIC ASSISTANCE	514,328
CSA	88,565
TOTAL	3,178,577

DEBT SERVICE & OTHER	
UTILITIES	183,000

BUILDING JANITORIAL SERVICES	91,000
EXTERNAL PROVIDERS	2,671,633
NONDEPT/INTERNAL SERVICES	1,621,955
DEBT SERVICE	3,764,795
TOTAL	8,332,383
TOTAL OPERATIONS	\$26,986,813
Transfers	15,595,919
Total Expenditures General Fund	42,582,732

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

Adopted this 7th day of May, 2019.


 L. J. Ayers III, Chairman
 Amherst County Board of Supervisors

ATTEST:


 Dean C. Rodgers, Clerk
 Amherst County Board of Supervisors

Ayes 3

Nays 1

Abstentions 0



Amherst County Board of Supervisors
County Resolution No. 2019-0005-R

For consideration on May 7, 2019

A RESOLUTION, NO. 2019-0005-R

A resolution, adopting and appropriating the School Budget as a part of the Amherst County Budget for Fiscal Year 2019-2020.

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 2019-2020 budget for Amherst County Schools with expenditures in the amount of \$49,099,251, of which \$46,778,944, is for the regular operating budget and \$2,320,307, in Child Nutrition, which expenditures are supported with \$4,210,972 in federal funds, \$29,344,967 in state funds, and \$15,543,312 in local funds, as follows:

WHEREAS, the County Administrator has submitted to the Amherst County Board of Supervisors a proposed annual budget for the County for fiscal year 2020 ("County Budget"), beginning July 1, 2019; and

WHEREAS, the County fiscal year 2020 budget includes funding to support Amherst County Schools ("School Budget"); and

WHEREAS, the School Superintendent presented the proposed School Budget on March 19, 2019, and the Board has reviewed the proposed School Budget and has been apprised of the availability of funds to support the proposed expenditures; and

WHEREAS, the Board held a public hearing, properly noticed in accordance with Virginia law, on the proposed fiscal year 2020 County Budget, on April 16, 2019; and

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

WHEREAS, the Board now intends to adopt as part of the County Budget the fiscal year 2019-2020 School Budget and appropriate the funds therein on a lump sum basis by category.

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 fiscal year 2019-2020 School Budget with expenditures in the amount of \$49,099,251, of which \$46,778,944 is for the regular operating budget and \$2,320,307 in Child Nutrition, which expenditures are supported with \$4,210,972 in federal funds, \$29,344,967 in state funds, and \$15,543,312 in local funds.

BE IT FURTHER RESOLVED:

That the Amherst County Board of Supervisors appropriates the fiscal year 2018-2019 School Budget in the same categories and amounts as indicated above.

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

Adopted this 7th day of May, 2019.



J. L. Ayers III, Chairman
Amherst County Board of Supervisors

ATTEST:



Dean C. Rodgers, Clerk
Amherst County Board of Supervisors

Ayes 4

Nays 0

Abstentions 0



Amherst County Board of Supervisors
County Resolution No. 2019-0006-R

For consideration on May 7, 2019

A RESOLUTION, NO. 2019-0006-R

A resolution, adopting and appropriating the Amherst County Solid Waste Budget as a part of the Amherst County Budget for Fiscal Year 2019-2020.

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 2019-2020 County Solid Waste budget with expenditures in the amount of \$1,684,584, as follows:

WHEREAS, the County Administrator has submitted to the Amherst County Board of Supervisors a proposed annual budget for the County for fiscal year 2019-2020 ("County Budget"), beginning July 1, 2019; and

WHEREAS, the Board has reviewed the proposed County Budget and has been apprised of the availability of funds 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 2020 County Budget, on April 16, 2019; and

WHEREAS, the Board now intends to adopt as part of the County Budget the fiscal year 2019-2020 Solid Waste budget, and appropriate the funds therein on a quarterly basis and by line.

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 2019-2020 County Solid Waste budget as part of the County Budget and said funds are appropriated as follows:


Solid Waste Fund	FY 2020
Revenues	
User Fees	\$ 450,000
Recycling	10,000
Litter Grant	11,000
Transfer from General Fund	1,213,584
Use of Fund Balance	-
Total Revenues	1,684,584
Greenbox Container	513,080
Solid Waste Administration	167,107
Recycling	26,750
Landfill Operations	924,647
Closure	53,000
Total Expenditures	\$ 1,684,584

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

Adopted this 7th day of May, 2019.


 L. J. Ayers III, Chairman
 Amherst County Board of Supervisors

ATTEST:


 Dean C. Rodgers, Clerk
 Amherst County Board of Supervisors

Ayes 4

Nays 0

Abstentions 0



Amherst County Board of Supervisors
County Resolution No. 2019-0007-R

For consideration on May 7, 2019

A RESOLUTION, NO. 2019-0007-R

A resolution, establishing County tax rates for Fiscal Year 2019-2020.

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") establishes the tax rates for the 2018-2019 fiscal year, as follows:

WHEREAS, the County Administrator has submitted to the Amherst County Board of Supervisors a proposed annual budget for the County for fiscal year 2019-2020 ("County Budget"), beginning July 1, 2019; and

WHEREAS, the County Budget contains both estimated expenditures and projected revenues; and

WHEREAS, the County annually establishes applicable tax rates as part of development of the County Budget; and

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

WHEREAS, the Board held a public hearing, properly noticed in accordance with Virginia law, on the proposed fiscal year 2020 County Budget, including the proposed tax rates, on April 16, 2019; and

WHEREAS, the Board now intends to adopt the fiscal year 2019-2020 General Fund budget and establish the tax rates for fiscal year 2019-2020.

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

That the Amherst County Board of Supervisors establishes the fiscal year 2019-2020 tax rates as follows:

Real Estate	\$.61 per \$100 of assessed value.
-------------	-------------------------------------

Personal Property	\$3.45 per \$100 assessed value
Machinery & Tools	\$2.00 per \$100 assessed value
Merchants Capital	\$3.95 per \$100 assessed value

Consumer Utility
Electric

Residential	20% of the minimum monthly charge plus \$.015508 per kWh consumed not to exceed \$3.00 monthly
Commercial	20% of the minimum monthly charge plus \$.014214 per kWh consumed not to exceed \$20.00 monthly

Natural Gas

Residential	20% of the minimum monthly charge plus \$0.1867 per CCF consumed not to exceed \$3.00 monthly
Commercial	20% of the minimum monthly charge plus \$0.15566 per CCF consumed not to exceed \$20.00 monthly

Meals Tax	4%
Lodging Tax	5%

Motor Vehicle License Fee:

Auto	\$25.00
Motorcycle	\$11.00
Trailers	\$ 8.00

National Guard License Fee \$12.50

Consumer Communication Tax: 5% of monthly charge

BE IT FURTHER RESOLVED:


That such tax rates shall be applied and such charges assessed consistently and pursuant to Virginia law within the County, and that the revenues derived shall be appropriated by the Board in accordance with Virginia law.

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

Adopted this 7th day of May, 2019.


L. J. Ayers III, Chairman
Amherst County Board of Supervisors

ATTEST:


Dean C. Rodgers, Clerk
Amherst County Board of Supervisors

Ayes 4

Nays 0

Abstentions 0

Glossary

Accrual Basis	A basis of accounting in which transactions are recognized at the time they are incurred, not when cash is received or spent.
Ad Valorem	A tax levied in proportion to value of the property against which it is levied
Adopted Budget	A plan of financial operations approved by the Board of Supervisors. The Adopted Budget reflects approved tax rates and estimates of revenues, expenditures, goals and objectives.
Appropriation	An authorization granted by the Board of Supervisors to a specified organization, such as a unit of County government, to make expenditures and incur obligations for specific purposes. An appropriation is limited in dollar amount, the fund from which it will be drawn, and when it may be spent, usually expiring at the end of the fiscal year.
Appropriations Resolution	A legally binding document which delineates by fund or category and/or by department or grant all expenditures and revenues adopted by the Board of Supervisors and reflected in the Adopted Budget.
Asset	Resources owned or held by a government, which have a monetary value.
Assigned Fund Balance	For the general fund, amounts constrained for a specific purpose by a governing board or a body or official that has been delegated authority to assign amounts. Amount reported as assigned should not result in a deficit in unassigned fund balance.
Authorized Positions	Employee full-time permanent positions, which are authorized in the Adopted Budget, to be filled during the fiscal year.
BPOL	Business, Professional, and Occupational License refers to the license tax that is levied upon those doing business or engaging in a profession, trade or occupation in the county.
Balance Sheet	A financial statement disclosing the assets, liabilities, and equity of an entity at a specified date.
Balanced Budget	A term used to describe a budget in which total expenditures do not exceed revenue, reserves, and unassigned fund balance for a given time period.

Basis of Accounting	The timing of recognition of transactions or events for financial statement reporting purposes. Amherst County uses either the accrual or modified accrual basis of accounting, as appropriate for each fund type or activity, in accordance with the US generally accepted accounting principles (GAAP) applicable to governmental units.
Basis of Budgeting	The method used to determine when revenues and expenditures are included for budgetary purposes. Amherst County's budget is presented on the same basis as that used for financial statement reporting purposes; however the budget is presented using a different perspective than the financial statement presentation and requires a budget to GAAP reconciliation for financial statement reporting.
Bond	Interest bearing certificates of public indebtedness used primarily to finance capital projects. They evidence the issuer's obligation to repay a specified principal amount on a set maturity date, together with interest at a stated rate, or according to a formula which determines that rate.
Budget	An annual financial plan that identifies a plan of expenditures for the fiscal year. It states expenditures anticipated and identifies revenues necessary to finance the plan.
Budgetary Control	The control or management of a government or enterprise in accordance with the approved budget for the purpose of keeping expenditures within the limitations of available appropriations and resources.
CAFR	Comprehensive Annual Financial Report - a report compiled annually which provides detailed information on an organization's financial status at year end.
Capital Improvement Program (CIP)	A plan of acquisition, development, enhancement or replacement of public facilities and/or infrastructure to serve the County citizenry. The CIP is a reflection of the physical development policies of the County and encompasses a five-year period which includes projects in excess of \$50,000.
Capital Assets	Assets of a substantial nature (\$5,000 or more) expected to have a useful life of two or more years.
Capital Projects Fund	Used to account for financial resources that are restricted, committed, or assigned to expenditures for capital outlay, including the acquisition or construction of capital facilities and other capital assets.
Carryover Funds	Unexpended funds at the end of a fiscal year.

Committed Fund Balance	Amounts constrained for a specific purpose by a government using its highest level of decision-making authority. It would require action by the same group to remove or change the constraints placed on the resources.
Comprehensive Plan	A long-term plan to control and direct the use and development of real estate in the County. It is also used to make strategic decisions regarding water and wastewater lines, infrastructure, and government buildings.
Constitutional Officers	Elected officials whose positions are established by the Constitution of the Commonwealth or its statutes. (Clerk of the Circuit Court, Commissioner of the Revenue, Commonwealth's Attorney, Sheriff, and Treasurer)
Contingency	A budgetary assignment established for emergencies or unforeseen expenditures.
Debt Ratios	Comparative statistics showing the relationship between an entity's outstanding debt and factors such as its tax base, income, or population. Such ratios often are used to assess the credit quality of an entity's bond.
Debt Service	The payment of principal and interest on borrowed funds.
Deficit	The excess of expenditures over revenues during a single accounting period.
Department	An organizational unit of government functionally unique in its delivery of service.
Depreciation	The decrease in value of physical assets due to use and the passage of time.
Disbursement	Payments made in cash.
Encumbrance	A commitment, assignment, or other obligation to spend certain funds.
Enterprise Fund	A fund designed to support itself by paying its expenses from funds derived from user charges.
Expenditure	The payment of cash upon the transfer of property or services for the purpose of acquiring an asset, service, or settling a loss.

Expenditure Line Item	An expenditure classification referring to the lowest and most detailed level of classification, such as utility charges, office supplies, or furniture.
Fiscal Year	The period of time used by the county for budgeting and accounting purposes. Amherst County uses the twelve-month period beginning July 1st and ending June 30th.
Fringe Benefits	Contributions made by the county for its share of Social Security, pension, medical, and life insurance plans provided to personnel.
Full-time Equivalent (FTE)	A measure of the number of staff members, including full-time and part-time employees, based on total man-hours of workload.
Fund	An accounting entity with a group of accounts which must balance. Budgets for all funds are adopted on a basis consistent with Generally Accepted Accounting Principles (GAAP).
General Fund	The General Fund is the primary location of all money and financial activity associated with ordinary operations of the County. Most taxes are accrued in this fund and transfers are made to Schools and other entities as appropriate. The General Fund is the most critical fund in the Amherst County budget.
Grant	Contributions or gifts of cash or other assets from another government or entity to be used or expended for a specified purpose, activity, or facility.
Infrastructure	Public domain fixed assets such as roads, bridges, drainage systems, lighting systems, and similar assets that are immovable and are owned and of value to the governmental unit.
Interfund Transfers	The movement of monies between funds of the same governmental entity. These do not include loans, quasi-external transactions, or reimbursements.
Levy	To impose taxes, special assessments or service charges for the support of government activities.
Line-Item Budget	A budget that specifies detailed types of expenditures planned for the fiscal year.
Liquidity	Easily available funds that provide the ability to meet short-term expenditures promptly using cash on hand or by converting an investment to cash with minimum risk to principal or accrued interest.

Long-term Debt	Debt that has a maturity of more than one year from date of issuance.
Mission Statement	A written description stating the purpose of an organizational unit (department or agency) and its function.
Modified Accrual	A basis of accounting in which revenues are recorded when susceptible to accrual, i.e. both measurable and available to finance expenditures of the fiscal period.
Obligation	An amount the County is legally required to satisfy through use of its resources, including liabilities and unliquidated encumbrances.
Operating Budget	Plans of expenditures for the current year and the proposed means to finance them.
Operating Revenues	Funds that the County receives as income to pay for ongoing operations, such as taxes, fees for specific services, interest earnings, and grant revenues.
Ordinance	A formal legislative enactment by the governing body of a locality. If not in conflict with any higher form of law, such as state statute or constitutional provision, it has the full force and effect of law within the boundaries of the locality.
Other Financing Sources	Non-operating revenue received to assist with financing County operations such as recoveries, gifts/donations, and the sale of surplus fixed assets.
Pay as You Go Approach	The procurement of capital assets with available cash reserves.
Personal Property	A category of property, other than real estate, identified for purposes of taxation. It includes resident-owned items, corporate property, and business equipment. Examples of personal property include automobiles, motorcycles, trailers, boats, airplanes, business furnishings, and manufacturing equipment.
Property Tax Rate	The dollar amount applied to the assessed value of various categories of property used to calculate the amount of taxes to be collected. The tax rate is usually expressed as an amount per \$100 of assessed valuation.
Proprietary Fund	A fund category used to account for the business-type activities within a government.
Real Property	Real estate, including land and affixed improvements (building, fencing, paving) classified for purposes of tax assessment.

Reserve	A portion of fund balance that is either restricted, committed, or assigned.
Resolution	An order of a legislative body which carries the force of law.
Resources	Amounts available for appropriation including estimated revenues, fund transfers, and beginning balances.
Revenue	A source of income that provides an increase in net financial resources, and is used to fund expenditures. Budgeted revenue is categorized according to its source, such as local, state, federal or other financing sources.
Revenue Bond	A certificate of debt issued by a government in which the payment of the original investment plus interest is guaranteed by specific revenues generated by the project financed.
Special Revenue Fund	A governmental fund used to account for the proceeds of specific revenue sources that are legally restricted or committed to expenditure for specific purpose such as grants for specific programs.
Statute	A written law enacted by a duly organized and constituted legislative body.
Tax Base	The total property valuations on which each taxing authority levies its tax rates.
Taxes	Compulsory charges levied by a government for the purpose of financing services performed for the common benefit of all people.
Unassigned Fund Balance	For the general fund, amounts not classified as nonspendable, restricted, committed, or assigned. The general fund is the only fund that would report a positive amount in unassigned fund balance.
Unencumbered Balance	The amount of an appropriation that is neither expended nor encumbered. It is essentially the amount of money still available for future expenses.
User Charges	The payment of a fee for direct receipt of a public service by the party who benefits from the service.