



AMHERST COUNTY

**FY 2024 PROPOSED
BUDGET AND
FY 2024-2028 CAPITAL
IMPROVEMENT PLAN**



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AMHERST COUNTY BOARD OF SUPERVISORS

W. Tom Martin
District 1

Claudia D. Tucker
District 2

Lemuel J. Ayers, III
District 3

David W. Pugh, Jr.
District 4

Drew Wade
District 5



Interim County Administrator

Jeremy S. Bryant

Deputy County Administrator

David R. Proffitt

Leadership Team

Stacey H. McBride, Finance Director

Nate Young, Acting Co-Community Development Director

Tyler Creasy, Acting Co-Community Development Director

Linda M. Warner, Human Resources Director

Jacqueline S. Viar, Information Technologies Director

C. Brian Thacker, Public Works Director

Bradley Beam, Public Safety Director

Randal Nixon, Parks, Recreation, Tourism & Cultural Development Director

Victoria Hanson, Economic Development Authority Director

Robert Hopkins, Amherst County Resource Authority Director



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**County of Amherst
Virginia**

For the Fiscal Year Beginning

July 01, 2022

Christopher P. Morrill

Executive Director

Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to **County of Amherst, Virginia**, for its Annual Budget for the fiscal year beginning **July 01, 2021**. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as a financial plan, as an operations guide, and as a communications device. This award is valid for a period of one year only. We believe our current budget continues to conform to program requirements, and we are submitting it to GFOA to determine its eligibility for another award.

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COUNTY OF AMHERST



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

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April 4, 2022

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

I am honored to present the Fiscal Year (FY) 2024 Budget and FY 2024-2028 Capital Improvement Plan. This budget focuses on our investment in local government services for our community. I am also presenting a capital improvement plan that supports significant investments into the continued safety of our citizens through equipment, recreation and cultural investments, and park improvements.

The Board adopted a mission statement "to nurture a vibrant and healthy community through transparent and fiscally responsible leadership and quality services." 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 Interim County Administrator is an honor and a privilege. I am committed to serving with high ethical principles. My goals as the County Administrator continue to be economic development, public safety, locating growth in the correct locations, recruiting and retaining high-quality staff, increasing public engagement, supporting the agricultural community, place-making, and excellence in education. With this commitment and goals, I provide the following annual budget. My ultimate objective is to increase the citizens' pride in their community and local government.

Economy

With the COVID-19 pandemic that began in early 2020 ending, the unemployment rate for Amherst County has recovered to a level of 2.8%, according to the Virginia Employment Commission. The County is now less than the national average for unemployment by 2.5% and slightly greater than the state average by .2%.

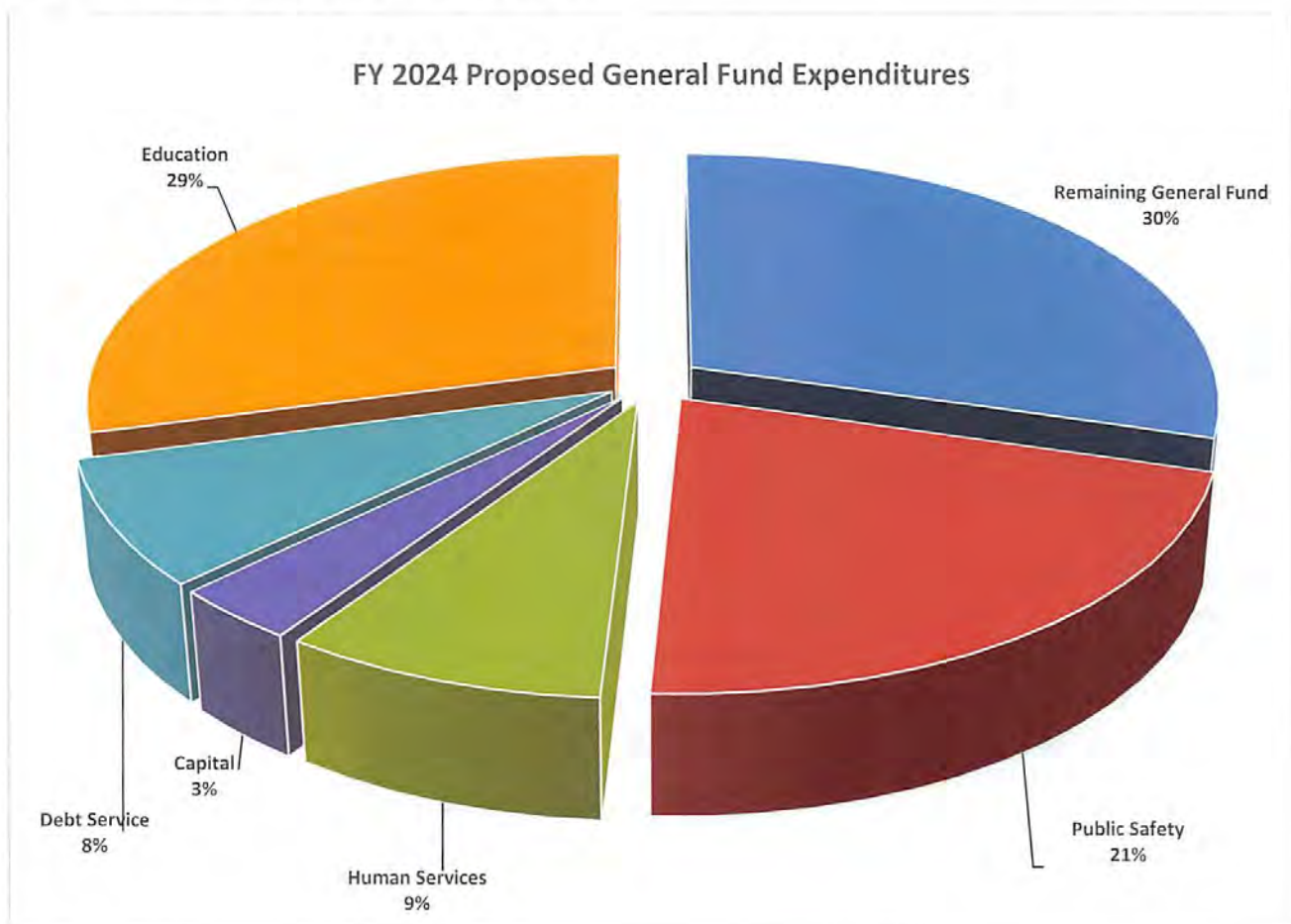
Even with the winding down of the pandemic and unemployment back to normal, the County and its citizens are dealing with inflation that has grown by 14% over the last two calendar years.

Business growth is a goal within the County's Strategic Plan. Growth continues to be one of our main focuses in the current and coming years. FY 2023 saw a steady flow of new businesses, with 35 startup businesses documented by the Virginia Employment Commission in Amherst County.

Total Budget Summary

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

The total FY 24 budget is \$56.2 million, an increase from FY 23 of \$5.8 million or 11.5%. The increase is explained by increased investment in human services, external provider expenses, employee compensation and benefits, debt service, and education. The major components of the County's budget are education at 29%, public safety at 21%, human services at 9%, and debt service at 8%.

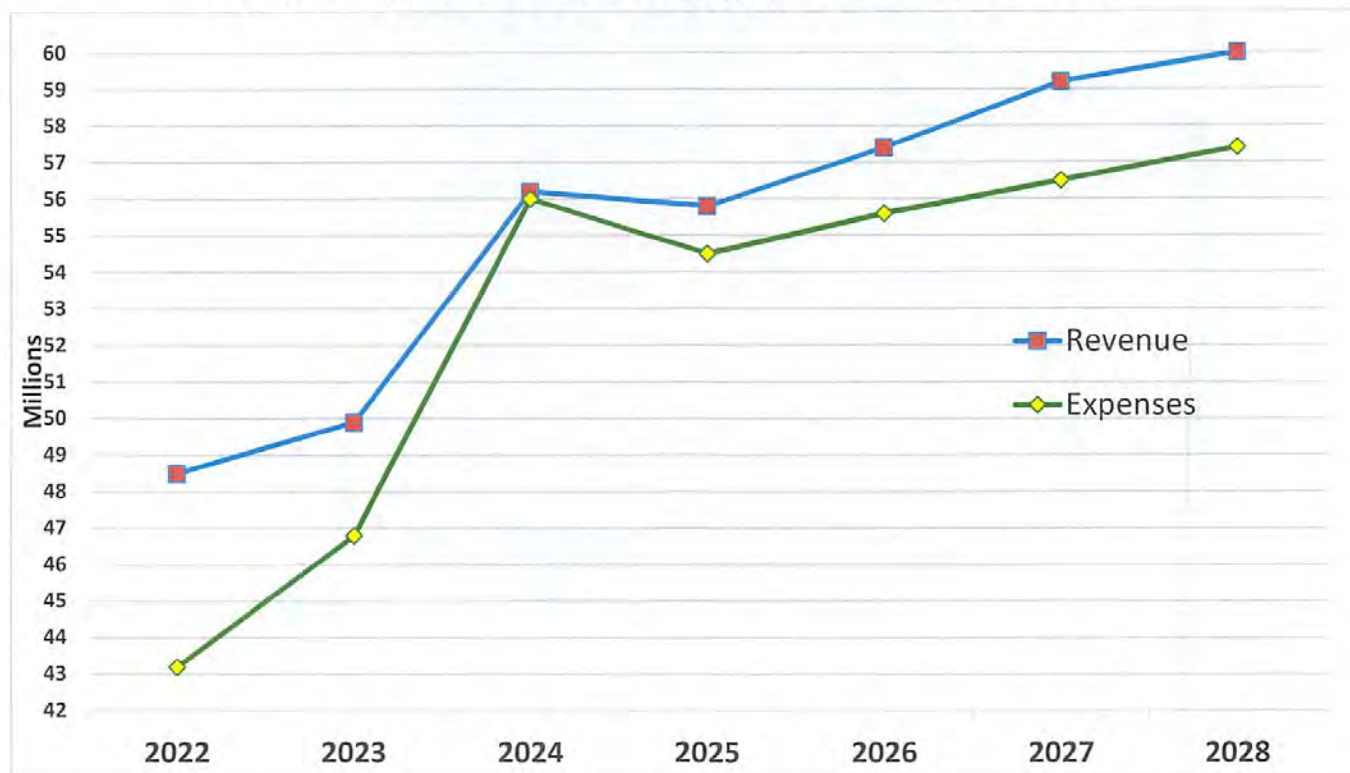


Projected General Fund Revenue Outlook

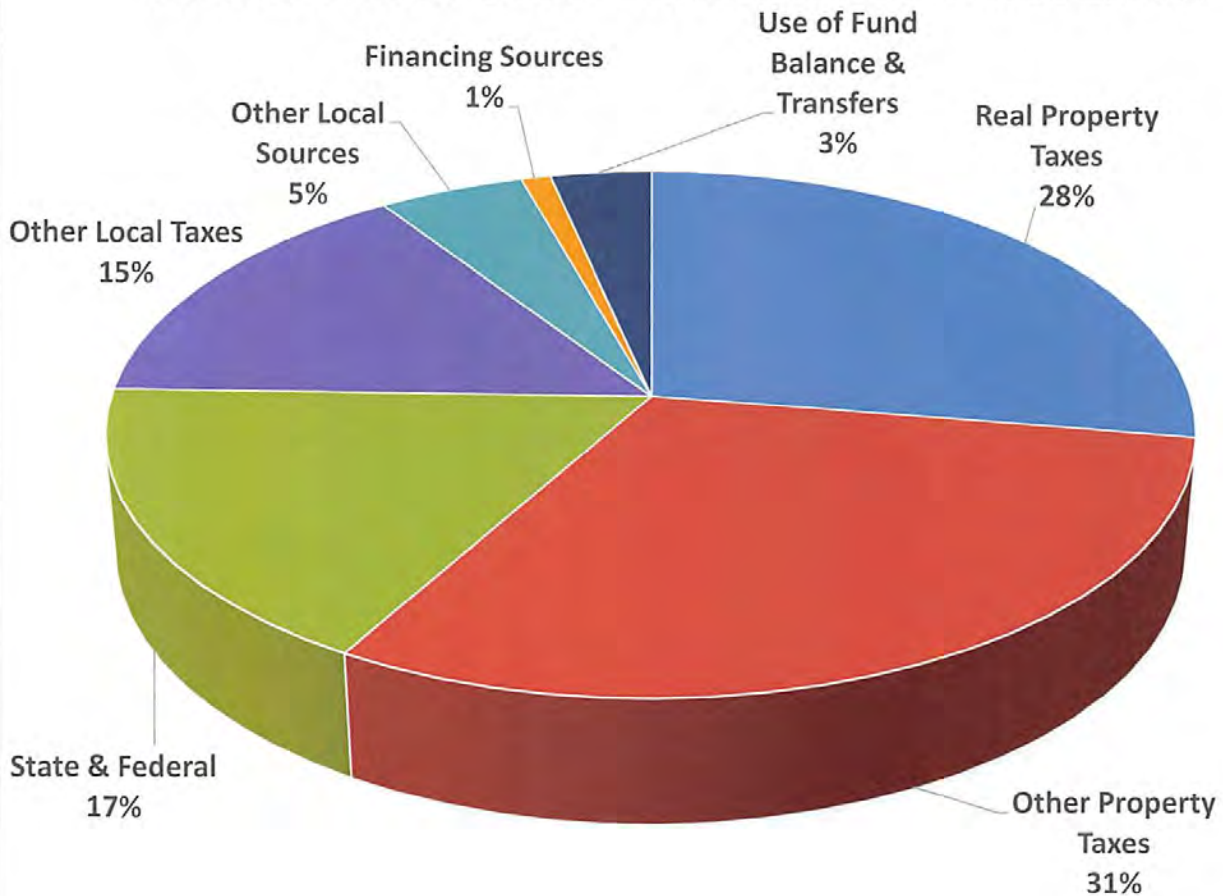
General Fund revenues have increased by \$5.8 million or 11.5% to \$56.2 million. The County is seeing increased revenues from increased personal property taxes and human services funding from the state and federal government. The Board of Supervisors approved a 20% reduction in the valuation of vehicles and motorcycles. The

reduction was to reduce the effects of continuing supply chain issues of the pandemic and global instability resulting in used vehicle values rising sharply. Even with the value reduction, the County still anticipates increased revenues for FY 2024. The revenues are projected to be substantial enough to cover expenses until FY 2028, assuming they stay the same in the future. Following is a graph showing the projected revenues and expenditures.

Operating Revenues vs. Expenses FY 2022-2028

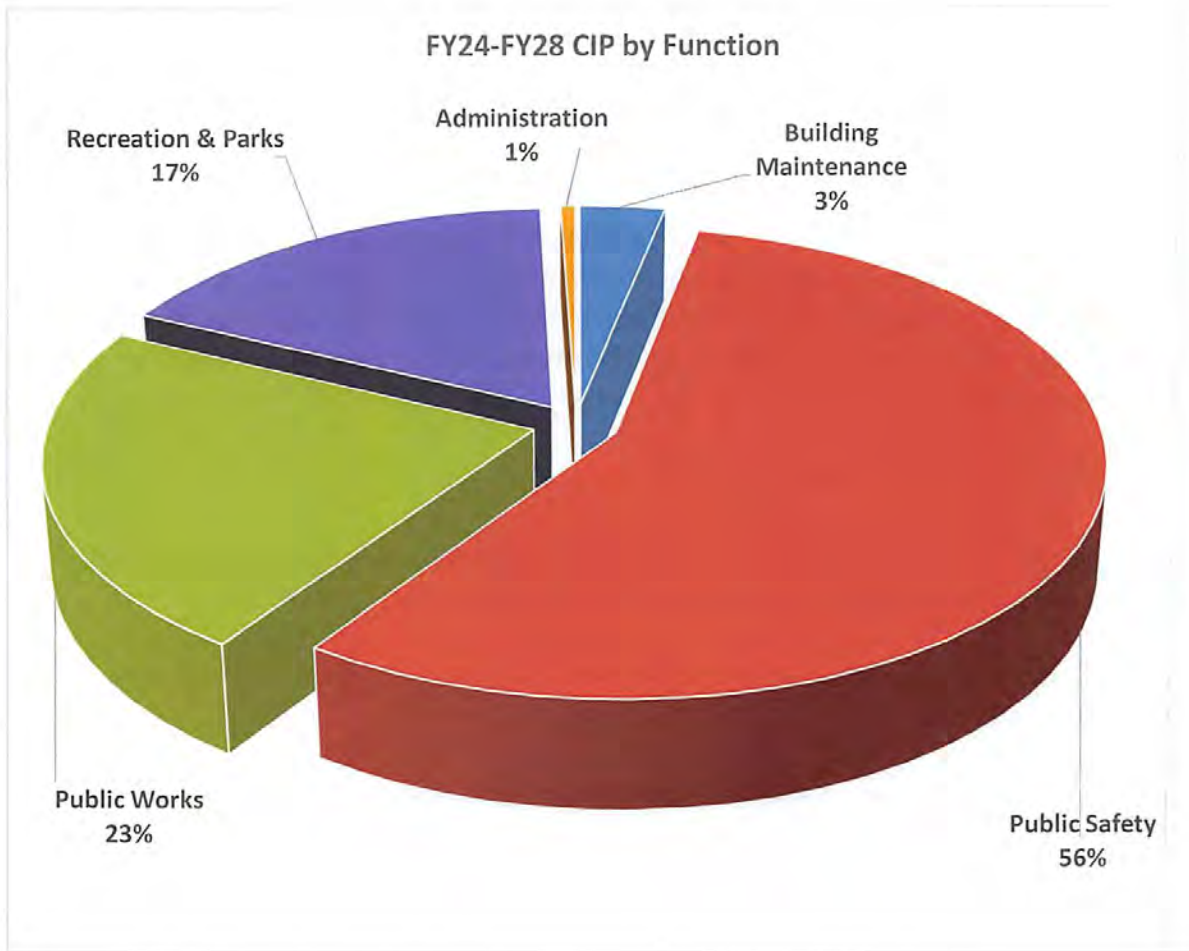


FY 2024 PROPOSED GENERAL FUND REVENUE



FY24-FY28 Capital Improvement Plan

The \$10.1 million five-year CIP funds critical expenditures for public safety equipment, maintenance needs, public works equipment, and recreational improvements for our citizens. The Plan commits funds to specific projects in FY24. Furthermore, it reserves \$5.4 million in the General Fund for projects anticipated over the next four years. The funds "assigned" to future projects must still be appropriated by the Board of Supervisors before they can be spent. They can only be diverted to different purposes with specific Board of Supervisors approval.



Supporting our Strategic Goals

Strategic Goal 1 – Promote Business Growth

The budget continues to support this goal through its operational support of the Economic Development Authority (EDA) and the EDA’s Strategic Plan. Funding for the Route 29 Beautification Committee’s incentive program continues. This year’s budget also includes funding a position dedicated to code enforcement within the Route 29 corridor.

Economic development projects that are moving forward include a multi-tenant building for the EDA, Central Virginia Training Center redevelopment plan completion and marketing, an industrial site development grant for a Dillard Road site, and the Madison Heights Master Plan.

The County has partnered with Firefly Broadband to continue extending broadband across the County in a multi-year project using a portion of the County’s American Rescue Plan Act funding. Construction is underway, and up-

to-date project information is available on Firefly's website <https://www.fireflyva.com/partners-amherst/>. The goal is to have access available to every unserved/underserved citizen of Amherst County within three years.

Strategic Goal 2 – Promote Tourism

The budget supports this goal with continued support within the budget for Tourism related activities. A new Director of Recreation & Tourism has been hired. He is engaged with the Parks, Recreation, Tourism, and Culture Board, the Library Board, the Amherst Historic Society Board, and the Chamber of Commerce to develop long-range recreation and tourism plans. He is also pursuing grants on multiple projects that, if successful, will be constructed in and through FY24.

Strategic Goal 3 – Promote/Protect County Assets

The FY 24 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.

Park and trail extensions and improvements are included within the FY 24 budget to continue providing citizens with quality recreation opportunities.

Much of this budget is devoted to maintaining facilities, including public works equipment needs, improvements for ADA access at recreation facilities, and paving of convenience centers.

Strategic Goal 4 – Achieve Education Excellence

The County funded the schools' FY 24 request. This support was increased by \$2.5M for FY 24.

The Board of Supervisors continues to study whether to move forward in partnership with Nelson County on agricultural concepts. At a joint meeting in February of 2023, the Amherst County Board of Supervisors and the Nelson County Board of Supervisors directed staff to form a joint committee made up of Board members, school officials and agricultural advocates to determine if feasible and beneficial partnerships should be formed between the two counties. This effort will continue into fiscal year 2024.

Strategic Goal 5 – Recruit/Retain High-Quality Staff

The FY 24 budget continues training budgets within departments to aid in the continued knowledge of staff, thus allowing them to be responsive to the citizens of Amherst County.

The FY 24 budget also provides a 7% Cost of Living Adjustment for all County staff, implements a market study for staff, and adds one position for code enforcement on the Route 29 corridor to maintain a quality appearance for the County.

The volatile economy has increased the County's turnover, as employees can move to better opportunities. Recruiting and retention are becoming challenging in some areas.

Strategic Goal 6 – Increase Citizen Engagement

The FY 24 budget supports the EDA's Leadership Amherst leadership development program.

County staff is working to create a short online Citizen's Academy to share what county departments do to serve the citizens of Amherst.

Funding is continued for the Planning Commission's Route 29 Beautification Committee's business beautification grant program. All other fifteen citizen boards, committees, commissions, and councils continue to be fully staffed via a rigorous recruitment program.

A volunteer organization, the Coalition for a Clean County, continues to work on improving the appearance of the County.

Challenges and what was unable to be funded

While the County did not experience any significant effects from the COVID-19 pandemic during FY 2023 and has even seen an increase in tax revenues due to increased local spending and real and property tax values, the County still has many challenges ahead.

The County continues to invest significant resources into the growing public safety needs. All capital improvements for public safety were funded for FY 23, but the needs are still significant in future years. Replacing aging equipment is the most significant repeating drain on the unobligated General Fund.

Many items would have helped meet our Strategic Goals that were not funded within the FY 24 budget. Six full-time positions needed for the County were not supported. A 457(b) match for employees was not funded, and merit pay for employees was also not funded for FY 24.

While we were able to add a Route 29 code enforcement position in FY 24, staff continue to wear many hats and struggle to have the ability to manage the growing workload. As staff continues to seek efficiencies, additional positions will be required as workload demands rise.

While the County did not experience great hardship from the COVID-19 pandemic, the funding made available has increased the workload for county staff. The work related to the pandemic is in addition to regular duties. It will continue through FY 2025, putting a strain on workforce resources.

The burden of taxes and fees is a constant factor in evaluating budget priorities. Economic development remains a high priority, if businesses can prosper in Amherst County, our tax revenues will grow, and the tax burden on

individual property owners will not have to increase. The ultimate objective I seek to achieve in my service to the County is for its citizens to be proud of their County and its local government and for the County to be managed with high principles and standards.

Conclusion

Amherst County's mission is: *"The mission of Amherst County's government is to nurture a vibrant and healthy community through transparent and fiscally responsible leadership and quality public services"*. Amherst County staff through its mission, values, goals and opportunities strives to be a community with choice for people to live, work, plan and learn. We strive to be known as a community known for its safety, neighborly atmosphere, and connectedness; its business, education, recreational opportunities and passion for its natural beauty.

Amherst County continues to meet the needs of our citizens. This budget supports identified priorities for both the County and Schools. Our investments in education, public safety, staffing needs, supporting our valued employees and citizens, and planning will serve the community for years with improved processes, facilities, and parks.

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 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,



Jeremy S. Bryant

Interim 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 served the county ever since.

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.

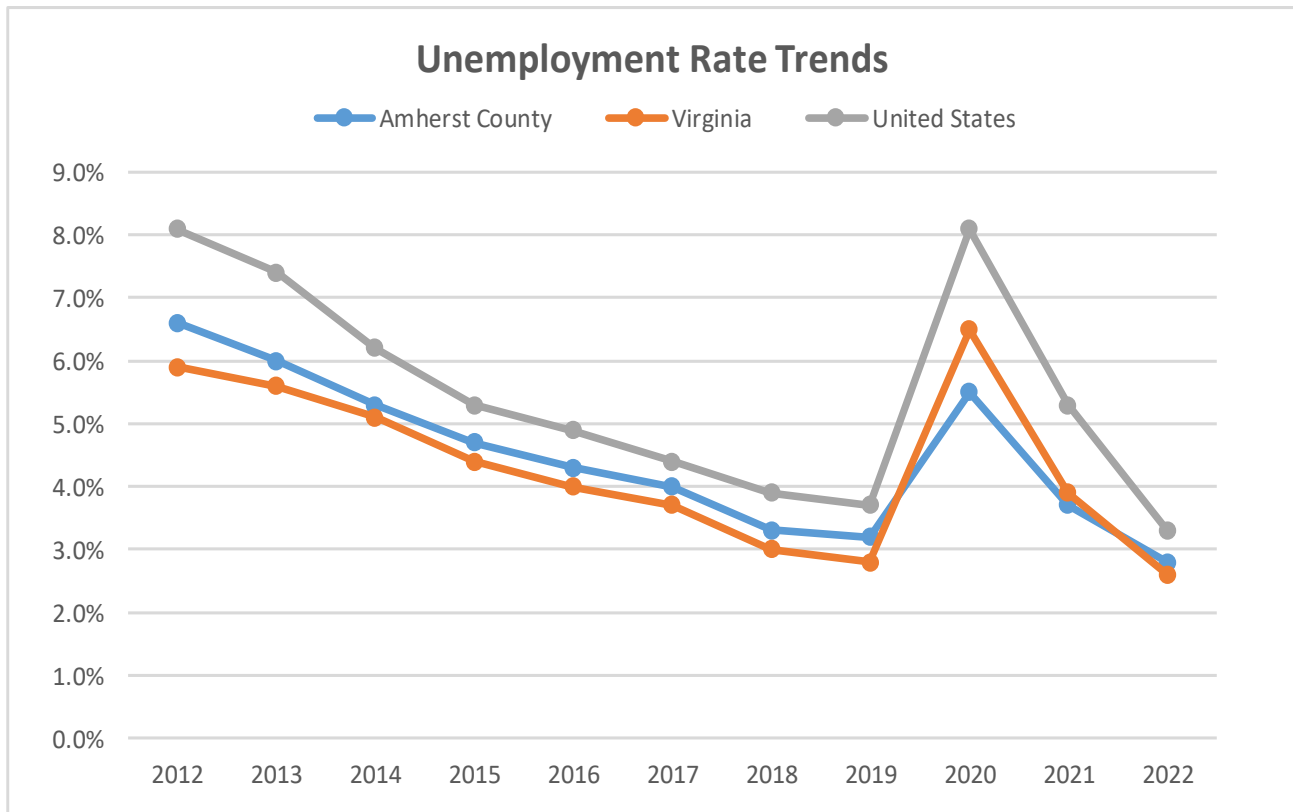
US-29 runs through the county connecting the southern parts of Virginia to the northern parts, creating economic development opportunities for the County. US-29 gives access to Interstate 64 as well. Route 60 runs east to west across the state allowing for connection to the state capital Richmond as 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 an educated workforce with 84% of its adult population holding at least a high school diploma. Of those high school graduates, 48% have had at least some college and 17% hold a bachelor's degree or higher.

Amherst County's unemployment rate has started to normalize after a COVID-19 pandemic high of 9.2%. As of December 2022 Amherst County had an unemployment rate of 2.8%, which was only .2% higher than the state unemployment rate of 2.6%



Source: Virginia Employment commission, Local Area Unemployment Statistics

Statistical Information

Major Employers

<u>Employer</u>	<u>Industry</u>
Amherst County School Board	Education
Glad Manufacturing Company	Manufacturer
Sweet Briar College	Education
Amherst County	Government
Greif Packaging LLC	Manufacturer
Wal Mart	Retail
Johnson Health Center	Medical
Food Lion	Retail/Grocery
Lowe's Home Centers, Inc.	Retail
Caterpillar Clubhouse	Daycare

Source: Virginia Employment commission, Local Area Unemployment Statistics

Amherst County Strategic Plan

Mission

The mission of Amherst County's government is to nurture a vibrant and healthy community through transparent and fiscally responsible leadership and quality public services.

Vision

Amherst County will be the community of choice for people to live, work, play, and learn. It will be known for its safety, neighborly atmosphere, connectedness; its business, education, recreational opportunities and passion for its natural beauty.

Values

- The beauty of our natural environment
- Safe and secure community, respectful of the Constitution
- Neighborly atmosphere
- Business, educational, and recreational opportunities
- Connectedness
- Transparent, responsive, and participatory government
- Fiscal responsibility
- Efficient and effective government

Amherst County Strategic Plan

Executive Summary

The metrics spreadsheet 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. Each August, the Board of Supervisors gathers at an off-site location for strategic planning. They review, modify and re-prioritize the existing goals and establish specific objectives they would like to achieve in the coming 1-3 years. The Leadership Group, consisting of department and county agency heads then gathers in September to identify the appropriate strategies to follow and metrics by which progress will be measured. They also agree on the department or agency that is primarily responsible for counting each metric. Notes are appended to the chart for each metric to help explain exactly how the metric is being counted. The metrics follow the fiscal year so they are updated each year as of June 30 so the Supervisors will have fresh numbers to review at their August planning workshop. Note that the Supervisors rely upon the Economic Development Authority to implement the EDA's 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

Page of Comprehensive
Plan

Metrics (based on fiscal year of Jan-Jul)		2020	2021	2022		
Goal 1: Promote Business Growth						
A. Retain & Attract Businesses						
1. EDA strategic plan	1. EDA action items completed	34	45	not avail	EDA	Page 129, 132
2. Support business growth	2. Ordinance/Policy changes	3	4	7	ComDev	Page 133
3. Support new start ups	3. New startups	54	15 (Twn)	39	Comm. Of Revenue	Page 133
		9	7	not avail	EDA	
4. Promote Agriculture	1. Promote organic farming	0	0	0	Ext Svs	Page 183
	2. # of USDA-Certified personnel for County	0	0	0	Ext Svs	Page 132
B. Community Development						
1. Broadband availability	1. Internet access	NDA	352	1450	ComDev	Page 48, 138
2. Enhance rt. 29 corridor	2. Rt 29 Corridor improvements	1	5	1	ComDev	Page 139
	3. Better mowing of all medians and roadways	0	57	95	Sheriff	
	4. Sidewalks, lights & wheelchair lanes	0	4	1	ComDev	
3. Master Plan for Madison Hts (Rt130 to river)		1	1	1	ComDev	Page 181
4. Redevelopment Plan for CVTC	1. Comprehensive Plan modifications	0	0	1	ComDev	Page 133, 134
5. Facilitate lodging establishments	1. New hotels opened	1	0	0	ComDev	Page 137
	2. Air BnBs established	4	6	6	ComDev	Page 137
6. Facilitate a retirement community	1. Comprehensive Plan modifications	0	1	1	ComDev	Page 186
Goal 2: Promote Tourism						
A. Demonstrate increased use of Public Facilities						
1. Increase wayfinding signs	Installed wayfinding signs	Done	2	2	ComDev	Page 137
2. Promote tourism	Train Depot visitors	236	775	647	Tourism	Page 137, 140, 141, 181
3. Promote events	Social media counts	7,379	11,555	14,677	County Admin.	Page 129, 139, 141
	Attendance counts	15,000	10,000+	29,325	Tourism	Page 129, 139, 141
	New events created	0	0	0	Tourism	Page 181
4. Promote attractions	Print ads	3,000+	5000+	6,000+	Tourism	Page 131
	Website hits	6,204	website down	14,510	Tourism	Page 132
B. Expand river access and use						
	# canoe, kayak, stand up paddle boards, nertube rentals	98; 287; 68, 100+	168 (c&K); 31	90, 254, 59, 90+	R&P	Page 137
	# new river access points	X	0	1	R&P	Page 137
Goal 3: Promote/Protect County Assets community						
1. Promote county cleanliness	# of participants in ACSO Clean and Green	0	0	15	ACSO	Page 57, 139, 186
a. manage public relations	# of actions to grow pride in County facilities	2	5	not avail.	ComDev	Page 48, 110
b. litter cleanup program	# of highways adopted	0	0	0	PW	Page 102
	# of storefront cleanup grants issued	1	5	3	ComDev/Build S&I	Page 57, 139, 186
	# complaints about appearance/conditions	50	10	30	County Admin	Page 48, 110
2. Enhance Public Facilities						
a. investment in grounds	\$ spent on facilities/ grounds	\$ 329,147	\$ 418,366	\$ 619,723	Finance	Page 139
b. expand pavilions and play areas	\$ spent on improvements to county facilities	\$ 49,999	included above	\$ 493,519	Finance	Page 139
Goal 4: Achieve Education Excellence						
A. Recognized leader in education in region						
1. Promote successes	# of county press releases re schools	3	2	0	County Admin	Page 9
2. Improve Communication	# of county posts and press releases to parents	15	20	30	County Admin	Page 109
B. Advance vocational training opportunities						
1. Workforce/Employer needs	Participants in Roundtable discussions	14	0 (pandemic)	not avail	EDA	Page 110
2. Local job program	# of internships filled	2	0 (pandemic)	0	Human Resources	Page 113
	# of summer hires	2	0 (pandemic)	0	Human Resources	Page 110
3. Agricultural and Career&Technical Programs	# of CTE students	2522	not available	2370	CTE	Page 108
	# of FFA and 4H members	922 (4H), 110 (FFA)	947 (4H),?? (FFA)	not avail.	Ext Svs	Page 110
	# students on field trips to local ag operations	0	0	not avail	Ext Svs	Page 108
C. Promote diverse education opportunities						
1. Locality Scholarship	Under Study	X	X	X	Admin	Page 108
2. CTE Academy	Progress toward realization		not available	grant awarded to CVCC		Page 108
Goal 5: Recruit/Retain High Quality Staff						
A. Responsive Customer Service						
1. Training and Certification programs	# of employees receiving training that year	231	1037	1878.5	Human Resources	Page 120
2. Support staff as "face" of County	page	110	64	45	County Admin	Page 120, 122, 123
B. Highly efficient manpower						
1. Current technology	# of new or improved solutions.	9	3	7	Information Technology	Page 48, 112, 124, 131, 138

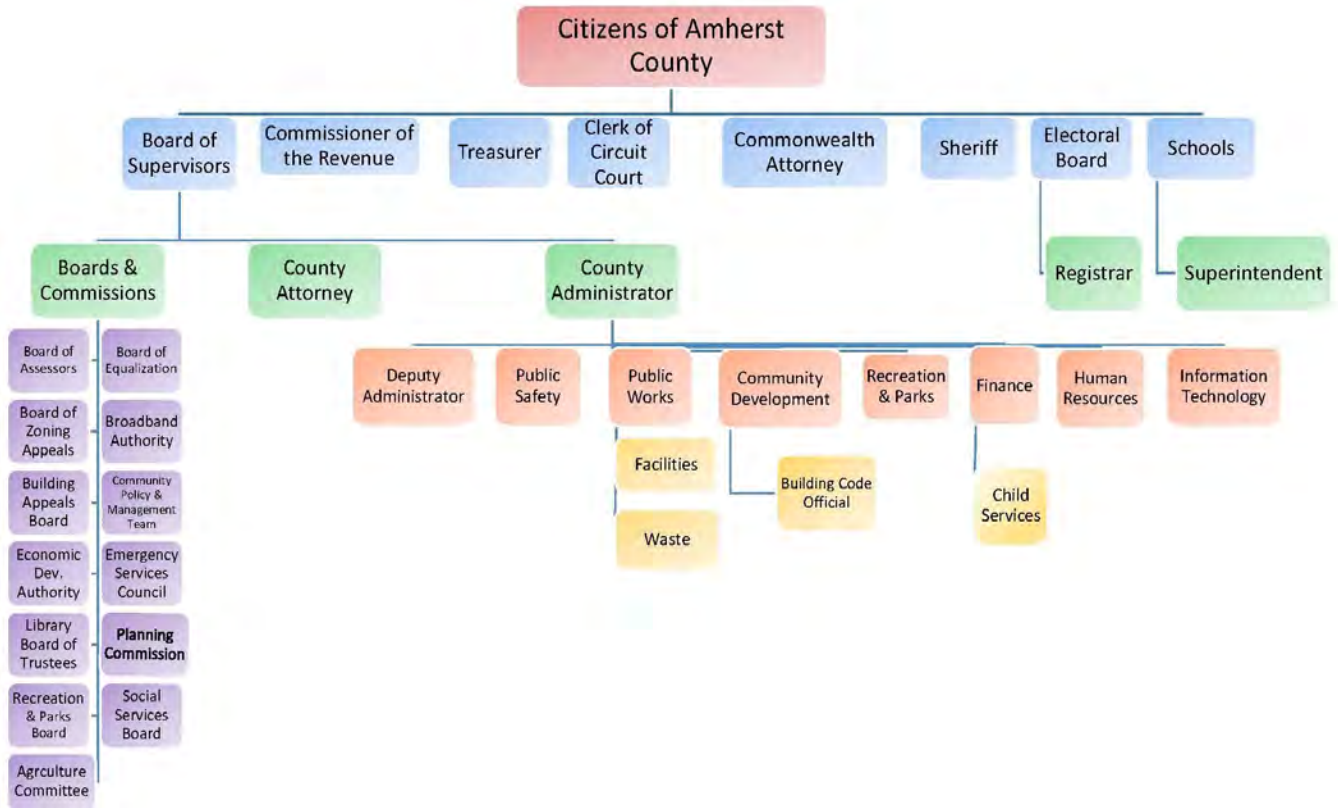
C. Demonstrated Board investment in its people						
1. Increase understanding	# of Department spotlights	5	5	0	County Admin	Page 134
2. Improve salaries 2019 STUDY COMPLETION	COLA as a percentage of CPI	0.8	0.8	0.9	Finance	Page 134
Goal 6: Increase Citizen Engagement government						
1. Increase in volunteers	total # of applicants for B, C, C, C positions	22	9	not avail.	County Admin	
a. Leadership Amherst graduates	# graduates and # of applicants	6	0 (pandemic)	not avail.	EDA	Page 136
b. citizen academy	# participants	0	0 (covid)	0	ComDev	Page 9
c. publicize opportunities to serve	# FB posts, press releases, and website	60	65	70	County Admin	Page 110
2. Increase public outreach						
a. social media	how many reached in facebook posts (wkly avg)	8252	11,500	21,505	County Admin	Page 110
b. citizen portal	# total registrants	1	0	0	Information Technology	Page 9, 136
c. hard copy surveys	# responses/survey	2	2/85	1/551	County Admin	Page 9
d. "town hall" meetings	# meetings & attendance	1	0	0	County Admin	Page 5
e. senior luncheon	avg # attendees/month	0	250	210	R&P	Page 135

EXECUTIVE SUMMARY

The metrics spreadsheet 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. Each August, the Board of Supervisors gathers at an off-site location for strategic planning. They review, modify and re-prioritize the existing goals and establish specific objectives they would like to achieve in the coming 1-3 years. The Leadership Group, consisting of department and county agency heads then gathers in September to identify the appropriate strategies to follow and metrics by which progress will be measured. They also agree on the department or agency that is primarily responsible for counting each metric. Notes are appended to the chart for each metric to help explain exactly how the metric is being counted. The metrics follow the fiscal year so they are updated each year as of June 30 so the Supervisors will have fresh numbers to review at their August

Goal: Aspirational end states. (Numbered)
end state has been achieved. (Lettered and
the objective. (Numbered)
progress. (Lower case letters)

COUNTY ORGANIZATION



Personnel Summary

	Actual FY 2021	Actual FY 2022	Adopted FY 2023	Proposed FY 2024
Animal Control	2	2	2	2
Animal Shelter	2	2	2	2
Building Maintenance	3	3	3	3
Building Safety and Inspections	4	5	5	5
Child Services Act	2	2	2	2
Circuit Court	1	1	1	1
Clerk of Circuit Court	7	7	7	7
Commissioner of the Revenue	6	6	6	6
Commonwealth Attorney	9	9	9	9
Communications and Dispatch	13	13	13	15
County Administration	3	3	3	3
County Attorney	1	1	1	1
Finance	4	4	5	5
Grounds Maintenance	4	4	4	5
Human Resources	2	2	2	2
Information Technology	4	4	4	4
Library	11	11	11	11
Museum	1	1	1	1
Planning	3	3	3	3
Public Safety	32	32	32	32
Purchasing	2	2	2	2
Recreation and Parks	3	3	3	3
Registrar	2	2	2	2
Sheriff	51	51	51	51
Social Services	43	43	43	43
Solid Waste	12	9	12	12
Treasurer	5	5	5	5
Total FTEs	232	230	234	237



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 6, 2022
RE: Fiscal Year 2024 Budget Schedule

- Monday, September 12, 2022 Schedule & Instructions distributed with worksheets
- Friday, October 21, 2022 Supplemental requests are due to Finance for review
- Thursday, October 27, 2022 Departments receive Supplemental correction feedback from Finance
- Wednesday, November 2, 2022 Corrections/additions/modifications to Supplemental requests due to Finance
- Monday, November 7, 2022 Publish Outside Agency/Non-Profit solicitation for requests
- Monday, November 7, 2022 Final Supplemental requests delivered to department heads for prioritization
- Wednesday, November 16, 2022 Department head Supplemental prioritizations due back to Finance
- Monday, November 21, 2022 FY 2024 O&M budget estimate worksheets distributed to departments
- Monday, November 21, 2022 Department Head Supplemental Prioritization Workshop
- Wednesday, November 23, 2022 CIP budget requests due to Finance for review
- Wednesday, November 30, 2022 Departments receive CIP budget correction feedback from Finance
- Tuesday, December 6, 2022 Corrections/additions/modifications to CIP budget requests due back to Finance
- Thursday, December 8, 2022 Final CIP budget requests delivered to department heads for prioritization
- Wednesday, December 14, 2022 Department head CIP prioritizations due back to Finance
- Friday, December 16, 2022 Department head CIP Budget Prioritization Workshop
- Friday, December 16, 2022 FY 2024 O&M budget worksheets with changes due back to Finance
- Friday, December 16, 2022 **Send Board of Supervisors CIP for prioritization**
- Wednesday, December 28, 2022 **Board of Supervisors return CIP prioritizations to Finance**
- Tuesday, January 3, 2023 Outside agency/Non-profit funding requests due
- Tuesday, January 3, 2023 Board of Supervisors CIP and Outside Agency/Non-Profit Prioritization Workshop, and BOS receive Supplemental requests for prioritization
- Tuesday, January 10, 2023 **Board of Supervisors return Supplemental prioritizations to Finance**
- Tuesday, January 17, 2023 **Board of Supervisors' Supplemental Prioritization workshop**
- January 18-February 14, 2023 Staff Balance Budget
- Tuesday, February 21, 2023 Revenue Projections and proposed budget presented to Board of Supervisors
- Tuesday, March 7, 2023 Board of Supervisors Budget Workshop
- Tuesday, March 14, 2023 * **Board of Supervisors Budget Workshop**
- Tuesday, March 21, 2023 School Board presents draft to Board of Supervisors & Budget Workshop

Friday, March 24, 2023	School Board final budget due to Administration to be included in the final draft for Board of Supervisors
Tuesday, March 28, 2023 *	Board of Supervisors Workshop to finalize budget
Monday, April 3, 2023	Public notice of public hearing in New Era Progress
Tuesday, April 18, 2023	Public hearing on the Budget, FY 2024-2028 CIP, and Tax Rate
Tuesday, May 2, 2023	Adoption of the FY 2024 Budget, FY 2024-2028 CIP, and Tax Rate
Friday, June 2, 2023	Tax bills issued by this date
Monday, July 3, 2023	Taxes due

* not a regular meeting date and only used if needed

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.

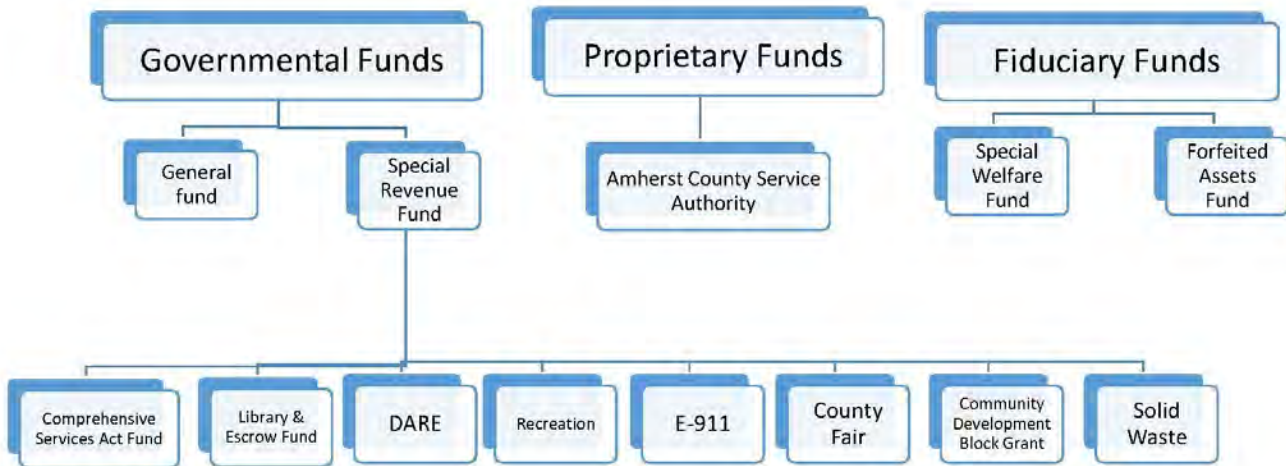
Basis of Budgeting

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



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AMHERST

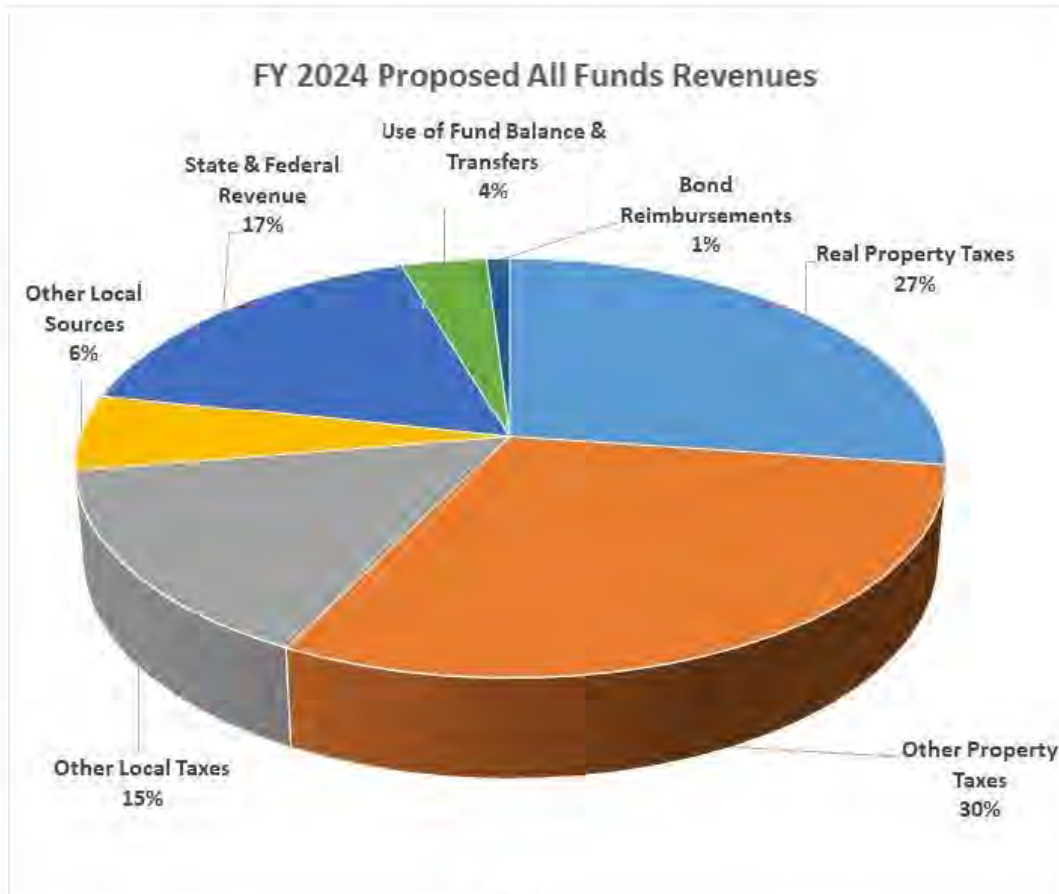
Perfect Slice of Virginia

AMHERST COUNTY

FUND SUMMARIES

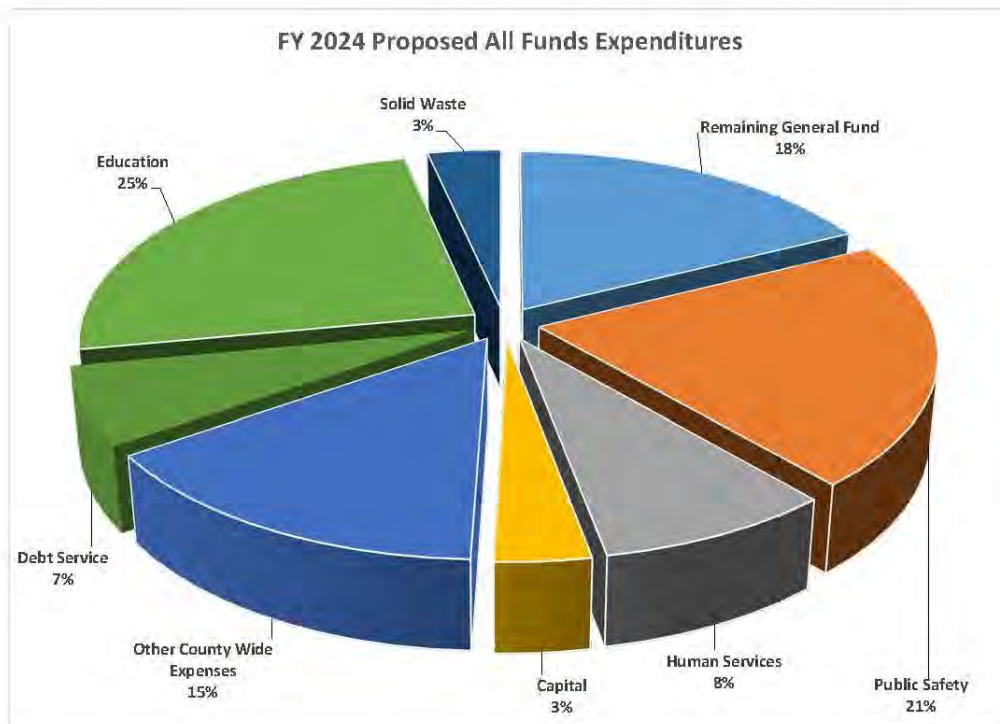
Revenue Summary FY 2024 Proposed Budget

	FY 2021 Actual	FY 2022 Actual	FY 2023 Amended	FY 2024 Proposed	INC/DEC FY 2024
REAL PROPERTY TAXES	\$ 15,282,612	\$ 15,561,268	\$ 15,436,800	\$ 15,450,000	0.09%
PUBLIC SERVICE TAXES	741,530	798,620	798,616	805,000	0.80%
PERSONAL PROPERTY TAXES	11,861,608	11,636,482	12,363,662	16,468,800	33.20%
OTHER LOCAL TAXES	7,116,788	8,930,746	8,622,294	8,492,400	-1.51%
PERMITS, FEES & LICENSES	195,798	232,409	201,031	191,300	-4.84%
FINES & FORFEITURES	228,358	149,005	156,107	-	
USE OF MONEY AND PROPERTY	136,891	141,017	140,951	360,250	155.59%
CHARGES FOR SERVICES	2,101,809	2,270,068	2,368,125	2,302,000	-2.79%
MISCELLANEOUS REVENUE/RECOVERIES	795,717	436,205	500,313	525,910	5.12%
STATE REVENUE	6,467,619	6,831,494	7,136,931	7,443,750	4.30%
FEDERAL REVENUE	1,924,894	2,070,332	1,986,234	2,239,000	12.73%
BOND PROCEEDS/REIMBURSEMENTS	13,568,740	-	-	564,875	
TRANSFERS	-	-	-	107,200	
USE OF FUND BALANCE	3,879,042	60,297	3,471,140	1,965,353	-43.38%
GRAND TOTAL ALL FUNDS	\$ 64,301,406	\$ 49,117,943	\$ 53,182,204	\$ 56,915,838	7.02%



Expenditure Summary FY 2024 Proposed Budget

	FY 2021 Actual	FY 2022 Actual	FY 2023 Amended	FY 2024 Adopted	INC/DEC FY 2024
General Government	\$ 2,859,847	\$ 3,067,854	\$ 3,590,552	\$ 3,545,242	-1.26%
Judicial	1,548,728	1,672,968	1,948,220	1,973,299	1.29%
Public Safety	9,522,870	10,189,400	11,937,874	11,987,118	0.41%
General Services	853,341	1,216,975	852,045	942,845	10.66%
Culture & Leisure	1,285,004	1,347,873	1,669,383	1,616,748	-3.15%
Community Development	887,342	700,362	761,681	602,266	-20.93%
Human Services	3,520,967	3,889,157	4,476,324	4,773,992	6.65%
UTILITIES	181,290	157,244	188,000	179,000	-4.79%
EXTERNAL PROVIDERS	2,877,948	2,838,483	2,341,011	2,341,820	0.03%
NONDEPT/INTERNAL SERVICES	842,966	507,244	1,785,347	2,572,257	44.08%
DEBT SERVICE	3,768,982	3,767,797	3,774,573	3,765,306	-0.25%
Debt Service & Other	19,546,128	6,851,048	9,108,123	12,248,710	34.48%
Transfers	15,628,649	14,935,532	18,995,905	18,609,618	-2.03%
Subtotal General Fund	\$ 55,652,876	\$ 43,871,169	\$ 53,340,107	\$ 56,299,838	5.55%
SOLID WASTE	\$ 1,779,624	\$ 1,970,663	\$ 2,047,028	\$ 2,022,028	-1.22%
<i>Less: GF Transfer to Solid Waste</i>	<i>(1,210,137)</i>	<i>(1,342,622)</i>	<i>(1,459,930)</i>	<i>(1,406,028)</i>	<i>-3.69%</i>
Subtotal Solid Waste	\$ 569,487	\$ 628,041	\$ 587,098	\$ 616,000	4.92%
GRAND TOTAL	\$ 56,222,363	\$ 44,499,210	\$ 53,927,205	\$ 56,915,838	5.54%



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 July 1st 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 2023 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 2023 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 15% of the general fund budget in FY2043 at a combined \$8,492,400. 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 4.3% 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 FY2024 budget projects local-option sales tax receipts of \$4,368,000, representing a \$568,000 increase from the adopted FY 2023 amount. Annual collections from this source have been growing in recent years. The county is starting to experience a slow down as inflation rises.

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.

Consumer Utility Taxes

Consumer utility taxes are collected on gas and electric services provided to Amherst County residents and businesses. The FY2024 budget anticipates a minimal increase of \$5,000 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 FY2024 budget anticipates a slight increase of \$20,000 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 FY2024 budget anticipate an increase of \$39,000 as the County as the country experiences rising prices due to inflation.

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 FY2023 represents no significant change as the building industry remains at a consistent level.

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 2024 is due to rising interest rates created from the federal government raising their rate to help mitigate inflation.

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 \$1,350,000 of the FY2024 budget. Other revenues in the service charge category include parks and recreation fees, courthouse security fees, and Commonwealth Attorney collection fees.

STATE REVENUES

Amherst County receives funding from the Commonwealth of Virginia in several areas, adding up to approximately \$7.4 million for FY 2024. 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 2024, communications tax revenue is budgeted at \$910,000, and no change from the FY 2023 budget.

FEDERAL REVENUES

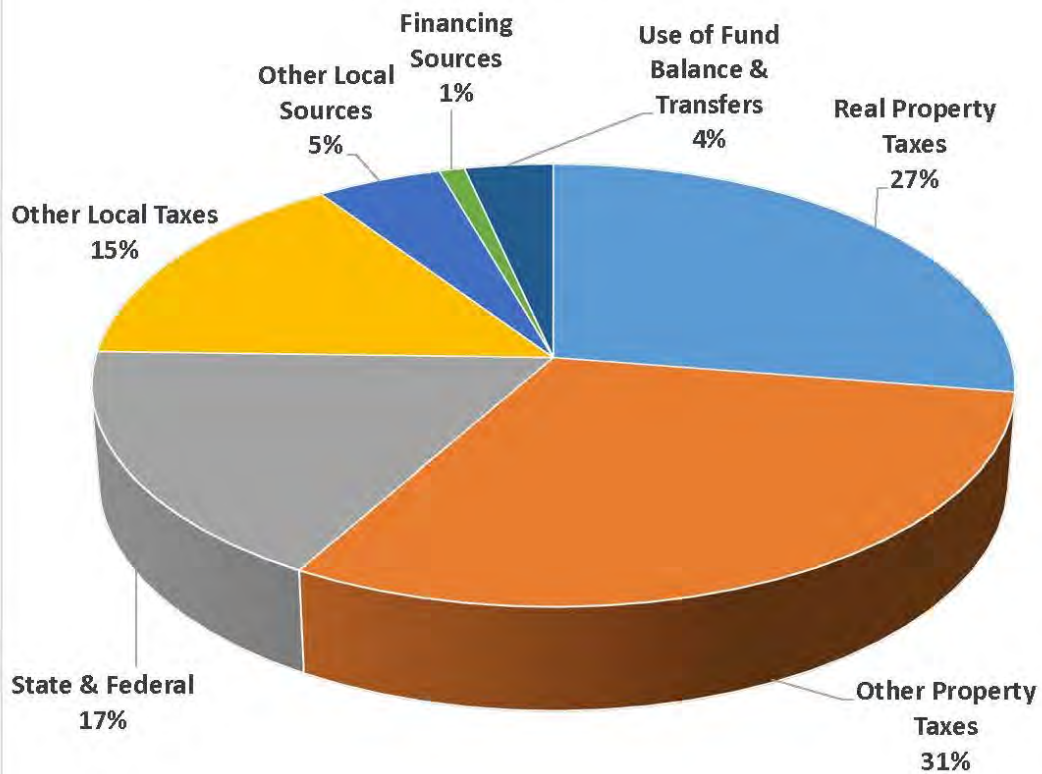
Federal revenue for local operations is budgeted for \$2.2 million in FY2024. The majority of these funds are received as a centralized services reimbursement through the Virginia Department of Social Services according to an annual cost allocation.

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.

FY 2024 PROPOSED GENERAL FUND REVENUE



General Fund Revenues Summary

	ACTUAL FY 2021	ACTUAL FY 2022	AMENDED FY 2023	PROPOSED FY 2024
REAL PROPERTY TAXES				
REAL ESTATE TAXES	\$ 15,059,133	\$ 15,299,065	\$ 15,236,800	\$ 15,250,000
DELINQUENT REAL ESTATE TAXES	220,594	250,721	200,000	200,000
RE SALE FORFEITURES	36,784	-	-	-
ROLLBACK TAXES	2,884	11,482	-	-
TOTAL	15,319,396	15,561,268	15,436,800	15,450,000
PUBLIC SERVICES TAXES				
PUBLIC SERVICE TAXES	741,530	798,620	798,616	805,000
TOTAL	741,530	798,620	798,616	805,000
PERSONAL PROPERTY TAXES				
PERSONAL PROPERTY TAXES	6,827,676	7,717,124	8,557,462	11,368,000
DELINQUENT PERSONAL PROPERTY TAXES	161,178	275,076	200,000	200,000
MOBILE HOME TAXES	83,075	77,221	60,000	70,000
DELINQUENT MOBILE HOME TAXES	5,119	8,150	5,000	5,000
MACH & TOOL TAXES	2,270,649	2,322,024	2,326,400	2,420,800
DELINQUENT MACH & TOOL TAXES	5,117	4,809	40,000	-
MERCHANT'S CAP TAXES	377,689	2,126	-	-
COLLECTION FEES	11,060	16,605	20,000	15,000
PENALTY ON ALL TAXES	255,588	252,510	250,000	250,000
INTEREST ON ALL TAXES	145,826	152,334	150,000	160,000
TOTAL	10,142,978	10,827,979	11,608,862	14,488,800
OTHER LOCAL TAXES				
LOCAL SALES & USE TAXES	3,739,679	3,899,093	3,800,000	4,368,000
UTILITY TAX - ELECTRIC	833,235	833,995	825,000	825,000
UTILITY TAX - GAS	11,241	13,275	10,000	10,000
BUSINESS LICENSE TAXES	953,427	1,105,309	969,825	1,150,000
MOTOR VEHICLE LICENSES	765,204	808,503	754,800	830,000
BANK STOCK TAX	126,469	124,442	126,469	125,000
RECORDATION TAXES	73,872	96,554	90,000	75,000
LOCAL TAX ON DEEDS	291,341	332,903	300,000	300,000
LODGING TAX	71,494	105,719	90,000	140,400
MEALS TAX	1,035,567	1,158,707	1,071,000	1,339,000
CIGARETTE TAX	-	356,250	400,000	400,000
TOTAL	7,901,529	8,834,750	8,437,094	9,562,400

PERMITS, FEES & LICENSES

ANIMAL LICENSES	6,281	6,470	6,281	6,300
LAND USE FEES	1,259	846	1,000	1,000
TRANSFER FEES	1,302	1,355	1,000	1,200
ZONING ADVERTISING FEES	11,406	11,443	12,000	12,000
BUILDING PERMITS	152,297	174,992	160,600	154,250
NIGHT FISHING PERMITS	905	585	1,000	600
ZONING COMP/VERIFICATION LETTER FEE	255	300	150	200
LAND DISTURBANCE	1,750	3,210	1,000	1,500
SUBDIVISION PLAT FEES	8,190	5,420	5,500	5,500
SITE PLAN REVIEW(ZONING)	1,550	1,550	1,000	1,250
PLAN REVIEW EROSION/SEDIMENT(B&	4,000	21,130	1,500	2,500
COURTHOUSE MAINTENANCE FEES	6,603	5,108	10,000	5,000
TOTAL	195,798	232,409	201,031	191,300

FINES & FORFEITURES

FINES & FORFEITURES	185,330	118,337	156,107	-
PARKING FINES	10	300	-	-
FINES & FORFEITURES - COUNTY20%	43,018	30,369	-	-
TOTAL	228,358	149,006	156,107	-

USE OF MONEY AND PROPERTY

REIMB WATER USAGE	3,535	3,799	6,000	5,500
REIMB ELECTRIC USAGE-SCHOOL	7,659	7,240	9,000	8,530
E-RATE (LIBRARY)	-	-	3,970	3,970
INTEREST ON BANK DEPOSITS	7,750	6,307	2,500	228,000
RENT BUFFALO RIVER WATER	1,278	1,278	1,278	1,278
RENT COMMUNITY CENTERS	10,381	7,300	20,000	15,000
RENT HEALTH CENTER	41,923	40,368	40,368	40,368
RENT OTHER COUNTY PROPERTY	10	10	4,100	1,434
RENT SOCIAL SVCS	28,671	28,670	29,754	28,670
RENTAL OF CO. PROPERTY FOR TOWER	26,034	32,377	30,000	35,000
SALE OF XEROX COPIES	3,987	3,820	4,500	4,500
SALE OF MISC EQUIPMENT	-	-	-	-
SALE OF VEHICLES	13,557	20,649	8,451	-
SALE OF COUNTY REAL ESTATE	3,300	-	-	-
TOTAL	148,085	151,818	159,921	372,250

CHARGES FOR SERVICES

SHERIFF'S FEES	4,397	2,199	2,199	2,199
COLLECTION FEES	87,686	72,644	100,000	75,000
COMMONWEALTH ATTORNEY	2,632	3,033	3,500	3,500
CT APPOINTED ATTORNEY	2,469	2,592	6,000	2,000
COURTHOUSE SECURITY FEES	57,341	52,556	60,000	65,000
JAIL PROCESSING FEES	1,833	1,754	2,800	2,000
EMER SERVICES - ACCESS PROGRAM	29,700	26,925	36,000	30,000

EMS FEES FOR SERVICES	1,336,634	1,459,630	1,553,401	1,484,051
PARKS & REC - FEES FROM ACTIVITIES	32,981	57,265	46,000	60,000
ACOCA COLLECTION FEES-COMM ATTY	34,846	31,944	31,975	25,000
LIBRARY FINES	2,551	7,841	2,000	7,000
CHARGE FAX TRANSMISSION - LIBRARY	942	915	1,000	1,000
MAPS	388	201	250	250
COMM DEV CREDIT CARD FEE	(2,760)	(2,106)	(2,000)	(5,000)
TOTAL	1,591,640	1,717,393	1,843,125	1,752,000

MISCELLANEOUS REVENUE/RECOVERIES

LEASE INTEREST REVENUE	-	8,033	-	8,000
DONATION - ANIMAL CARE CENTER-	1,142	1,067	3,221	-
ANIMAL RECLAIMED FEE	2,905	2,426	-	-
ANIMAL FRIENDLY LICENSE SALE	1,033	719	1,000	700
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	23,662	24,192	26,000	24,000
BAD CHECKS FEES	875	595	1,000	600
BLOOD TEST/DNA FEES	575	356	500	500
MISCELLANEOUS	435,654	93,234	163,738	158,050
HUMANE SOCIETY - VRA LEASE	28,633	42,950	42,950	42,950
SHERIFF PATROL US FOR SVC	7,440	5,390	-	-
REIMB - HUMANE SOCIETY	15,278	8,726	8,000	8,000
RECOVERED COST-EMER HOME REPAIR	900	263	468	-
CO. ORDINANCES ENFORCEMENT	21,883	2,895	-	7,250
PUBLIC WORKS SERVICES	-	2,110	-	-
FINES BUILDING OFFICE	-	-	-	-
REIMBURSED LODA MEDICAL PAYMENTS	540	540	-	550
REIMB SALARY- SCHOOL SRO	128,002	103,912	110,000	145,000
REF & REC - VPA CLIENTS	2,647	1,938	26,726	25,000
INSURANCE RECOVERIES	-	10	-	10
RECD COST-SECURITY FOR ACTIVITI	-	18,858	20,440	15,000
RECOVERED COST - SHERIFF DEPT	775	775	-	-
TOTAL	699,244	346,289	431,342	462,910

STATE REVENUE

MOTOR VEHICLE CARRIERS' TAXES	74,564	74,951	77,000	77,000
MOBILE HOME TITLING TAX	26,123	43,617	25,000	38,282
AUTO RENTAL TAX	5,104	11,395	23,000	15,000
MOPED & ATV SALES TAX	1,001	453	300	500
SKILL GAMES TAX	111,600	9,360	-	-
PEER-TO-PEER VEHICLE SHARING TAX	106	240	-	200
PPTRA	2,199,018	2,199,018	2,199,018	2,199,018
SHARE COMMONWEALTH ATTY EXPENSE	435,425	467,887	510,480	510,000
SHARE SHERIFF'S EXPENSES	1,643,832	1,814,911	1,843,618	1,942,550
SHARE COMMISSIONER OF REVENUE	109,192	117,108	123,106	123,000
SHARE TREASURER'S EXPENSES	119,356	125,880	131,348	136,500

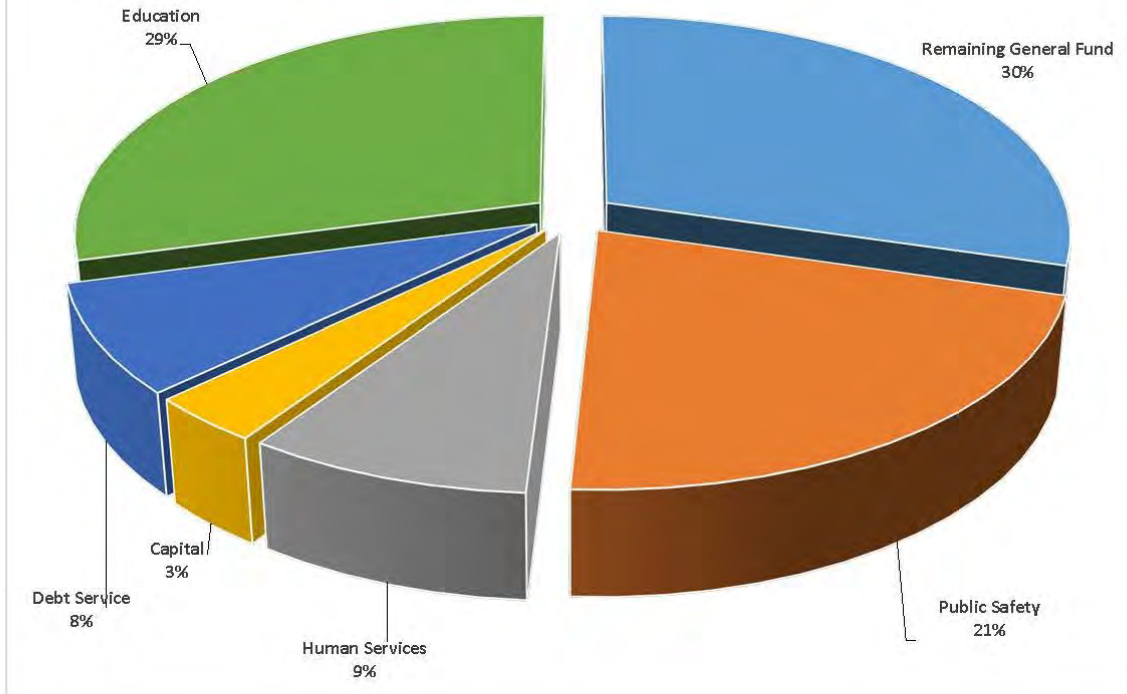
SHARE REGISTRAR	44,536	64,049	68,245	65,000
SHARE OF CLERK'S OFFICE	300,616	318,432	362,652	350,000
SHARE ELECT BD COMP & EXPENSES	-	7,483	7,194	7,400
PUBLIC ASSISTANCE & WELFARE	879,106	1,108,793	1,226,087	1,377,805
PSSF GRANT	-	-	18,000	18,000
UTILITY TAX - TELECOMMUNICATION	931,890	904,499	940,000	910,000
STATE REIMB FOR CRIMINAL JURORS	1,860	7,680	1,860	20,000
HEALTH DEPARTMENT	7,669	22,392	11,000	11,000
LIBRARY GRANT	166,220	173,325	165,240	178,000
FIRE PROG FUND ALLOCATION GRANT	114,795	121,919	114,795	125,000
EMERGENCY VEHICLE REGISTRATION	-	-	33,500	33,500
EMERGENCY MANAGEMENT GRANT	-	14,911	-	14,711
INMATE WORKFORCE	594	4,995	4,104	-
ANIMAL SPAYED/NEUTERED	43	8	-	-
YOUTH SERVICES GRANT/CSA ADMIN SUPPORT	10,787	10,787	11,700	11,700
VJCCGA - VA JUVENILE COMM CRIME	3,078	-	37,100	37,100
DCJS-VICTIM WITNESS GRANT	94,550	64,274	101,484	101,484
REFUNDED LSB2007 SAVINGS	35,910	35,571	29,000	36,000
TOTAL	7,316,975	7,723,938	8,064,831	8,338,750
FEDERAL REVENUE				
PAYMENT IN LIEU OF TAXES	137,409	140,763	100,000	130,000
VA PUBLIC ASSISTANCE-FED REVENU	1,787,378	1,911,889	1,886,234	2,109,000
CDBG - COVID	107	17,680	-	-
TOTAL	1,924,894	2,070,332	1,986,234	2,239,000
OTHER FINANCING SOURCES				
LEASE/BOND PROCEEDS	11,111,082	-	-	564,875
PREMIUM ON FINANCING	2,379,823	-	-	-
TOTAL	13,490,905	-	-	564,875
TRANSFERS				
TRANSFER FUNDS FROM SP REV	17,534	20,028	11,957	-
TRANSFER FROM 911	176,465	-	-	107,200
TRANSFER FROM SOLID WASTE	-	34,473	-	-
TRANSFER FROM FORFEIT FUND	12,900	5,796	-	-
TRANSFER FROM CONSTRUCTION FUND	3,749,979	-	-	-
TOTAL	3,956,878	60,297	11,957	107,200
USE OF FUND BALANCE				
USE OF FUND BALANCE	-	-	3,459,183	1,965,353
TOTAL	-	-	3,459,183	1,965,353
	\$ 63,658,210	\$ 48,474,099	\$ 52,595,104	\$ 56,299,838

General Fund Expenditures Summary

	FY 2021 Actual	FY 2022 Actual	FY 2023 Amended	FY 2024 Proposed
GENERAL				
BOARD OF SUPERVISORS	\$129,641	\$189,106	\$181,113	\$188,313
COUNTY ADMINISTRATOR	309,497	306,463	340,024	342,508
COUNTY ATTORNEY	172,857	171,290	129,694	122,750
HUMAN RESOURCES	191,975	230,799	267,354	277,784
COMMISSIONER OF THE REVENUE	370,493	351,729	452,181	442,831
TREASURER	424,406	435,997	530,747	530,747
FINANCE	312,226	333,448	457,637	442,837
PURCHASING	201,801	208,734	224,044	223,969
INFORMATION TECHNOLOGY	520,599	596,722	646,114	666,134
ELECTORAL BOARD	79,859	67,874	147,600	98,300
REGISTRAR	146,493	175,692	214,044	209,069
TOTAL	2,859,847	3,067,854	3,590,552	3,545,242
JUDICIAL				
CIRCUIT COURT	82,828	83,462	92,624	92,624
GENERAL DISTRICT COURT	7,434	7,647	9,776	10,684
MAGISTRATE	951	0	1,150	1,750
J&D COURT	11,313	11,722	12,450	12,750
CIRCUIT COURT CLERK	537,997	584,736	685,665	684,978
VJCCA	25,646	16,762	78,430	78,430
CRIMINAL JURORS	1,830	10,320	20,000	20,000
COMMONWEALTH ATTORNEY	752,531	837,499	900,901	914,359
VICTIM WITNESS	128,198	120,820	147,224	157,724
TOTAL	1,548,728	1,672,968	1,948,220	1,973,299
PUBLIC SAFETY				
SHERIFF	4,574,453	4,672,337	5,001,266	5,267,333
VOLUNTEER EMERGENCY SERVICE	265,743	440,710	1,299,820	401,259
VOLUNTEER RESCUE	88,025	153,467	204,204	214,036
EMS COUNCIL	217,484	276,861	292,415	298,442
EMERGENCY MEDICAL SERVICES	1,881,449	2,028,782	2,397,116	2,484,959
BUILDING SAFETY & INSPECTIONS	330,474	357,115	452,437	455,187
ANIMAL CONTROL	161,568	154,766	163,993	163,893
PUBLIC SAFETY OPERATIONS	749,307	705,243	674,496	1,153,196
COMMUNICATIONS/DISPATCH	1,045,023	1,033,016	1,086,447	1,119,122
ANIMAL SHELTER	176,578	193,366	249,180	262,941
OTHER PUBLIC SAFETY	32,766	173,737	116,500	166,750

TOTAL	9,522,870	10,189,400	11,937,874	11,987,118
GENERAL SERVICES				
BUILDING MAINTENANCE	434,975	855,786	481,842	559,642
GROUND MAINTENANCE	418,366	361,189	370,203	383,203
TOTAL	853,341	1,216,975	852,045	942,845
CULTURE & LEISURE				
RECREATION	360,448	400,446	607,253	520,679
MUSEUM	58,686	63,953	72,713	72,976
LIBRARY	829,607	840,251	937,116	937,693
TOURISM	36,263	43,223	52,301	85,400
TOTAL	1,285,004	1,347,873	1,669,383	1,616,748
COMMUNITY DEVELOPMENT				
PLANNING	312,685	330,801	378,705	378,255
PLANNING COMMISSION	20,185	23,804	25,669	26,119
ZONING BOARD	5	803	2,408	2,408
COMMUNITY DEVELOPMENT PROJECT!	436,115	237,912	241,500	57,000
EDA BOARD	8,289	6,567	9,043	9,043
EXTENSION SERVICE	110,063	100,475	104,356	129,441
TOTAL	887,342	700,362	761,681	602,266
HUMAN SERVICES				
WELFARE	2,527,461	2,735,531	3,237,558	3,461,143
PUBLIC ASSISTANCE	876,894	1,021,863	1,095,970	1,166,053
CSA	116,612	131,763	142,796	146,796
TOTAL	3,520,967	3,889,157	4,476,324	4,773,992
DEBT SERVICE & OTHER				
UTILITIES	167,124	191,578	180,000	207,000
BUILDING JANITORIAL SERVICES	86,803	0	0	0
EXTERNAL PROVIDERS	2,351,402	2,412,162	2,542,258	2,715,410
NONDEPT/INTERNAL SERVICES	217,962	448,358	2,589,929	4,868,411
DEBT SERVICE	16,722,837	3,798,950	3,795,936	4,457,889
TOTAL	19,546,128	6,851,048	9,108,123	12,248,710
TOTAL OPERATIONS	\$40,024,227	\$28,935,637	\$34,344,202	\$37,690,220
Transfers	15,628,649	14,935,532	18,995,905	18,609,618
Total Expenditures General Fund	\$55,652,876	\$43,871,169	\$53,340,107	\$56,299,838

FY 2024 Proposed General Fund Expenditures



FUND BALANCE SUMMARY

FY 2024

GENERAL FUND FUND BALANCE	FY 2023		
	Projected Balance	Anticipated increases and Decreases	Projected Ending Balance
Assigned Funds:			
Schools - CIP	3,161,812	(3,161,812)	-
County CIP Projects	5,105,881	(1,691,750)	3,414,131
County Supplemental Projects	273,603	(273,603)	-
Committed Funds:			
Tourism	41,383		41,383
Depot	2,851		2,851
20% of Fines & Forfeitures (County)	160,000	36,000	196,000
80% of Fines & Forfeitures (Sheriff)	147,000	(35,000)	112,000
Winton	268,712		268,712
ESC - Capital Funds	211,500		211,500
ATL - Fire Funds	285,000		285,000
Future Fund	1,850,000	350,000	2,200,000
Code Enforcement	58,877		58,877
Policy Reserve:	8,444,976		8,444,976
Unassigned Funds:	-	-	-
TOTAL FUND BALANCE	\$ 20,011,595	\$ (4,776,165)	\$ 15,235,430

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AMHERST

Perfect Slice of Virginia

**AMHERST COUNTY
GENERAL GOVERNMENT**

County of Amherst, Virginia – Proposed Budget – FY 2023-2024

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 2021	ACTUAL FY 2022	AMENDED FY 2023	PROPOSED FY 2024
PERSONNEL	\$26,912	\$26,912	\$26,913	\$26,913
TOTAL OPERATING COSTS	102,729	162,194	154,200	161,400
EQUIPMENT	0	0	0	0
CAPITAL	0	0	0	0
EXPENDITURES	\$129,641	\$189,106	\$181,113	\$188,313
REVENUES	0	0	0	0
NET COUNTY FUNDS	\$129,641	\$189,106	\$181,113	\$188,313
FULL-TIME POSITIONS	0	0	0	0
PART-TIME POSITIONS	5	5	5	5

EXPLANATION OF CHANGES FOR FY 2024

The FY24 budget reflects an increase in audit fees due to rising costs and an increased investment in employee appreciation.

COUNTY STRATEGIC GOALS

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

PERFORMANCE MEASURES

The Board of Supervisors measures are encompassed by all metrics within the Strategic Plan beginning on page 23.

County of Amherst, Virginia – Proposed Budget – FY 2023-2024

BOARD OF SUPERVISORS

	ACTUAL FY 2021	ACTUAL FY 2022	AMENDED FY 2023	PROPOSED FY 2024
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	2,992	4,084	3,200	3,200
AUDITING BY C.P.A.	62,386	76,165	67,000	80,000
ADVERTISING	5,131	6,333	6,000	6,000
CODIFYING CO ORDINANCE	5,704	3,795	4,000	6,000
PROFESSIONAL SERVICES	3,458	37,926	35,000	25,000
AEP RATE NEGOTIATION	782	795	1,000	1,000
COST ALLOCATION PLAN	3,000	3,000	3,100	3,300
LEGAL SERVICES	0	0	5,000	5,000
COURT APPOINTED ATTORNEY	9,836	8,945	10,000	10,000
OFFICE SUPPLIES	217	157	400	400
DIGITIZING & SUBSCRIPTIONS	56	52	0	0
TRAVEL & TRAINING	219	2,822	3,000	3,000
DUES & ASSOCIATION MEMBERSHI	7,801	7,658	8,000	8,000
OTHER OPERATING COSTS	187	1,042	500	500
EMPLOYEE AWARDS/RECOGNITION	960	9,420	8,000	10,000
TOTAL OPERATING COSTS	\$ 102,729	\$ 162,194	\$ 154,200	\$ 161,400
TOTAL	\$ 129,641	\$ 189,106	\$ 181,113	\$ 188,313

County of Amherst, Virginia – Proposed Budget – FY 2023-2024

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 2021	ACTUAL FY 2022	AMENDED FY 2023	PROPOSED FY 2024
PERSONNEL	\$346,554	\$324,016	\$393,581	\$393,581
TOTAL OPERATING COSTS	23,939	27,713	58,600	49,250
CAPITAL	0	0	0	0
EXPENDITURES	\$370,493	\$351,729	\$452,181	\$442,831
REVENUES	109,192	117,108	123,106	123,000
NET COUNTY FUNDS	\$261,301	\$234,621	\$329,075	\$319,831
FULL-TIME POSITIONS	6	6	6	6
PART-TIME POSITIONS	0	0	0	0

EXPLANATION OF CHANGES FOR FY 2024

The FY24 budget reflects a decrease in cigarette tax stamps based on history of 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	
5. Recruit and Retain High Quality Staff	
6. Increase Citizen Engagement	

County of Amherst, Virginia – Proposed Budget – FY 2023-2024

COMMISSIONER OF THE REVENUE

PERFORMANCE MEASURES

The Commissioner of Revenue measures are encompassed by metrics within the Strategic Plan beginning on page 23. Measures the office is associated with business growth.

	ACTUAL FY 2021	ACTUAL FY 2022	AMENDED FY 2023	PROPOSED FY 2024
SALARIES & WAGES FULL-TIME	\$ 273,785	\$ 260,144	\$ 302,175	\$ 302,175
SALARIES & WAGES PART-TIME	0	0	1,500	1,500
FICA	20,771	19,881	22,901	22,901
RETIREMENT(VSRS)	29,440	27,080	33,964	33,964
HOSPITAL/MEDICAL PLANS	17,519	11,985	27,361	27,361
GROUP LIFE EMPLOYER & EMPLOY	3,639	3,387	4,049	4,049
WORKMEN'S COMPENSATION	189	222	200	200
EMPLOYEE ASSISTANCE PROGRAM	0	162	165	165
VRS-HEALTH INS CREDIT	652	599	483	483
STANDARD LTD	559	556	783	783
TOTAL PERSONNEL	\$ 346,554	\$ 324,016	\$ 393,581	\$ 393,581
PRINTING & BINDING	629	0	700	700
COMPUTER SVCS-DMV	0	65	200	100
PRINTED FORMS(CO ONLY)	2,023	2,450	1,300	1,500
CONTRACTED SERVICES	4,493	4,946	5,400	5,550
PROFESSIONAL SVCS	50	0	100	100
POSTAL SERVICES	2,162	4,670	5,900	5,900
TELECOMMUNICATION	2,854	3,175	3,500	3,500
SURETY BONDS	0	0	750	750
OFFICE SUPPLIES	5,347	4,201	3,500	3,700
CIGARETTE TAX STAMPS	0	0	25,000	15,000
GAS OIL GREASE	18	114	300	300
TRAVEL(OUT OF TOWN)	160	1,512	3,100	3,100
DUES & ASSOC MEMBERSHIPS	420	795	950	950
SOFTWARE UPDATES	4,500	4,500	5,400	5,600
FURNITURE	0	0	1,000	1,000
LEASE PURCHASE	1,283	1,285	1,500	1,500
TOTAL OPERATING COSTS	\$ 23,939	\$ 27,713	\$ 58,600	\$ 49,250
TOTAL	\$ 370,493	\$ 351,729	\$ 452,181	\$ 442,831

County of Amherst, Virginia – Proposed Budget – FY 2023-2024

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 2021	ACTUAL FY 2022	AMENDED FY 2023	PROPOSED FY 2024
PERSONNEL	\$295,498	\$288,947	\$319,324	\$319,324
TOTAL OPERATING COSTS	13,999	17,516	20,700	23,184
CAPITAL	0	0	0	0
EXPENDITURES	\$309,497	\$306,463	\$340,024	\$342,508
REVENUES	0	0	0	0
NET COUNTY FUNDS	\$309,497	\$306,463	\$340,024	\$342,508
FULL-TIME POSITIONS	3	3	3	3
PART-TIME POSITIONS	0	0	0	0

EXPLANATION OF CHANGES FOR FY 2024

The FY24 budget reflects no significant change.

COUNTY STRATEGIC GOALS

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

PERFORMANCE MEASURES

The County Administration measures are encompassed by metrics within the Strategic Plan beginning on page 23. Measures the office is aligned with are those associated with citizen engagement, supporting education, and staffing.

County of Amherst, Virginia – Proposed Budget – FY 2023-2024

COUNTY ADMINISTRATION

	ACTUAL FY 2021	ACTUAL FY 2022	AMENDED FY 2023	PROPOSED FY 2024
SALARIES & WAGES FULL-TIME	\$ 240,293	\$ 240,283	\$ 265,593	\$ 265,593
FICA	16,431	18,121	19,088	19,088
RETIREMENT(VSRS)	25,605	26,047	29,853	29,853
HOSPITALIZATION/MEDICAL INSU	8,854	27	27	27
GROUP LIFE-EMPLOYEE & EMPLOY	3,165	3,220	3,559	3,559
WORKMEN'S COMPENSATION	94	111	135	135
EMPLOYEE ASSISTANCE PROGRAM	0	81	81	81
VRS-HEALTH INS CREDIT	567	577	425	425
S/LTD	489	480	563	563
TOTAL PERSONNEL	\$ 295,498	\$ 288,947	\$ 319,324	\$ 319,324
MAINTENANCE SVC CONTRACTS	7,410	9,600	9,600	10,584
PUBLIC AFFAIRS	1,706	412	1,500	1,500
PROFESSIONAL SERVICES	160	0	0	0
POSTAL SERVICES	163	193	200	200
TELECOMMUNICATIONS	1,869	1,870	2,200	2,200
OFFICE SUPPLIES	209	492	600	600
BOOKS & SUBSCRIPTIONS	526	381	300	300
VEHICLE MAINTENANCE	0	453	0	500
TRAVEL & TRAINING	420	1,879	3,500	3,500
DUES & MEMBERSHIPS	1,536	1,494	1,500	1,500
FURNITURE & FIXTURES	0	742	1,000	2,000
SOFTWARE	0	0	300	300
TOTAL OPERATING COSTS	\$ 13,999	\$ 17,516	\$ 20,700	\$ 23,184
TOTAL	\$ 309,497	\$ 306,463	\$ 340,024	\$ 342,508

County of Amherst, Virginia – Proposed Budget – FY 2023-2024

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 2021	ACTUAL FY 2022	AMENDED FY 2023	PROPOSED FY 2024
PERSONNEL	\$63,476	\$64,956	\$11,669	\$0
TOTAL OPERATING COSTS	109,381	106,334	118,025	122,750
CAPITAL	0	0	0	0
TOTAL DEPARTMENT	\$172,857	\$171,290	\$129,694	\$122,750
REVENUES	0	0	0	0
NET COUNTY FUNDS	\$172,857	\$171,290	\$129,694	\$122,750
FULL-TIME POSITIONS	1	1	1	0
PART-TIME POSITIONS	0	0	0	0

EXPLANATION OF CHANGES FOR FY 2024

The FY24 budget reflects a decrease as a result of realigning staff within the county.

COUNTY STRATEGIC GOALS

Agency
Primarily
Supports

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

PERFORMANCE MEASURES

The County Attorney measures are encompassed by all metrics within the Strategic Plan beginning on page 23.

County of Amherst, Virginia – Proposed Budget – FY 2023-2024

COUNTY ATTORNEY

	ACTUAL FY 2021	ACTUAL FY 2022	AMENDED FY 2023	PROPOSED FY 2024
SALARIES & WAGES FULL-TIME	\$ 48,154	\$ 49,560	\$ 8,797	\$ -
FICA	3,615	3,721	659	0
RETIREMENT (VSRS)	5,166	5,372	989	0
HOSPITALIZATION	5,756	5,456	1,017	0
LIFE INS - EMPLOYEE/EMPLOYER	639	664	118	0
WORKMAN'S COMP	32	37	50	0
EMPLOYEE ASSISTANCE PROGRAM	0	27	25	0
VRS- HEALTH INS CREDIT	114	119	14	0
TOTAL PERSONNEL	\$ 63,476	\$ 64,956	\$ 11,669	\$ -
CONTRACT SERVICES	108,274	105,049	115,000	120,000
POSTAL SERVICES	30	50	100	50
TELECOMMUNICATIONS	678	670	825	600
OFFICE SUPPLIES	399	565	500	500
BOOKS & SUBSCRIPTIONS	0	0	100	100
TRAVEL & TRAINING	0	0	500	500
FURNITURE & FIXTURES	0	0	1,000	1,000
TOTAL OPERATING COSTS	\$ 109,381	\$ 106,334	\$ 118,025	\$ 122,750
TOTAL	\$ 172,857	\$ 171,290	\$ 129,694	\$ 122,750

County of Amherst, Virginia – Proposed Budget – FY 2023-2024
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 2021	ACTUAL FY 2022	AMENDED FY 2023	PROPOSED FY 2024
PERSONNEL	\$48,858	\$39,926	\$82,900	\$59,800
TOTAL OPERATING COSTS	30,901	24,551	62,200	36,000
CAPITAL	100	3,397	2,500	2,500
EXPENDITURES	\$79,859	\$67,874	\$147,600	\$98,300
REVENUES	29,455	7,483	7,194	7,400
NET COUNTY FUNDS	\$50,404	\$60,391	\$140,406	\$90,900
FULL-TIME POSITIONS	0	0	0	0
PART-TIME POSITIONS	3	3	3	3

EXPLANATION OF CHANGES FOR FY 2023

The FY24 budget reflects a reduction in election supplies budgeted based on history.

COUNTY STRATEGIC GOALS

Agency
Primarily
Supports

- | | |
|--|----------|
| 1. Promote Business Growth | |
| 2. Promote Tourism | |
| 3. Promote and Protect County Assets | v |
| 4. Achieve Education Excellence | |
| 5. Recruit and Retain High Quality Staff | |
| 6. Increase Citizen Engagement | v |

PERFORMANCE MEASURES

The Electoral Board metrics are still being developed.

County of Amherst, Virginia – Proposed Budget – FY 2023-2024

ELECTORAL BOARD

	ACTUAL FY 2021	ACTUAL FY 2022	AMENDED FY 2023	PROPOSED FY 2024
COMP-ELECTORAL BD MEMBERS	\$ 8,851	\$ 9,576	\$ 9,000	\$ 9,000
CUSTODIAL SERVICES	4,122	2,074	5,100	5,100
COMP-ELECTION OFFICIALS	35,208	27,544	68,100	45,000
FICA	677	732	700	700
TOTAL PERSONNEL	\$ 48,858	\$ 39,926	\$ 82,900	\$ 59,800
MAINTENANCE SVC CONTRACT	10,983	7,170	15,000	12,500
POSTAL SERVICES	113	856	500	500
ELECTION SUPPLIES	17,240	14,956	40,000	20,000
TRAVEL	1,185	539	3,500	2,500
DUES & ASSOC MEMBERSHIPS	180	180	200	200
RENTAL	1,200	850	3,000	300
TOTAL OPERATING COSTS	\$ 30,901	\$ 24,551	\$ 62,200	\$ 36,000
COMPUTER EQUIP VOTING MACHIN	100	3,397	2,500	2,500
TOTAL CAPITAL	\$ 100	\$ 3,397	\$ 2,500	\$ 2,500
TOTAL	\$ 79,859	\$ 67,874	\$ 147,600	\$ 98,300

County of Amherst, Virginia – Proposed Budget – FY 2023-2024

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 2021	ACTUAL FY 2022	AMENDED FY 2023	PROPOSED FY 2024
PERSONNEL	\$294,383	\$311,657	\$410,937	\$410,937
TOTAL OPERATING COSTS	17,842	21,792	46,700	31,900
CAPITAL	0	0	0	0
EXPENDITURES	\$312,225	\$333,448	\$457,637	\$442,837
REVENUES	0	0	0	0
NET COUNTY FUNDS	\$312,225	\$333,448	\$457,637	\$442,837
FULL-TIME POSITIONS	4	4	5	5
PART-TIME POSITIONS	0	0	0	0

EXPLANATION OF CHANGES FOR FY 2024

The FY24 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 | |
| 5. Recruit and Retain High Quality Staff | |
| 6. Increase Citizen Engagement | √ |

PERFORMANCE MEASURES

The Finance Department metrics are still being developed to support citizen engagement and verify funding needed for all other strategic goals.

County of Amherst, Virginia – Proposed Budget – FY 2023-2024

FINANCE

	ACTUAL FY 2021	ACTUAL FY 2022	AMENDED FY 2023	PROPOSED FY 2024
SALARIES & WAGES FULL-TIME	\$ 222,970	\$ 234,761	\$ 308,472	\$ 308,472
FICA	16,152	16,945	22,011	22,011
RETIREMENT (VRSRS)	23,953	25,448	34,165	34,165
HOSPITAL/MEDICAL PLANS	27,426	30,238	40,922	40,922
LIFE INS-EMPLOYEE & EMPLOYER	2,961	3,146	4,073	4,073
WORKMEN'S COMPENSATION	126	148	140	140
EMPLOYEE ASSISTANCE PROGRAM	0	108	110	110
VRS HEALTH INS CREDIT	530	563	486	486
HYBRID-LTD	265	300	557	557
TOTAL PERSONNEL	\$ 294,383	\$ 311,657	\$ 410,937	\$ 410,937
MAINTENANCE SVC CONTRACTS	2,616	2,928	3,000	3,000
CONTRACTED SERVICES	0	152	300	300
POSTAL SERVICES	3,078	3,652	3,000	3,500
TELECOMMUNICATIONS	1,013	1,013	1,100	2,100
OFFICE SUPPLIES	1,870	1,624	2,000	3,000
COMPUTER SUPPLY & CHECKS	5,103	4,749	6,500	6,500
TRAVEL & TRAINING	2,860	5,800	8,000	10,000
DUES & MEMBERSHIP FEES	1,302	1,875	1,800	2,500
FURNITURE & FIXTURES	0	0	21,000	1,000
TOTAL OPERATING COSTS	\$ 17,842	\$ 21,792	\$ 46,700	\$ 31,900
TOTAL	\$ 312,225	\$ 333,448	\$ 457,637	\$ 442,837

County of Amherst, Virginia – Proposed Budget – FY 2023-2024

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 2021	ACTUAL FY 2022	AMENDED FY 2023	PROPOSED FY 2024
PERSONNEL	\$164,928	\$171,909	\$199,814	\$199,814
TOTAL OPERATING COSTS	27,047	58,890	67,540	77,970
CAPITAL	0	0	0	0
EXPENDITURES	\$191,975	\$230,799	\$267,354	\$277,784
REVENUES	0	0	0	0
NET COUNTY FUNDS	\$191,975	\$230,799	\$267,354	\$277,784
FULL-TIME POSITIONS	2	2	2	2
PART-TIME POSITIONS	0	0	0	0

EXPLANATION OF CHANGES FOR FY 2024

The FY24 budget reflects increases for advertising and increasing users of software.

COUNTY STRATEGIC GOALS

Agency
Primarily
Supports

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

PERFORMANCE MEASURES

The Human Resources metrics are found in the Strategic Plan beginning on page 23 and are associated with recruiting and retaining staff.

County of Amherst, Virginia – Proposed Budget – FY 2023-2024

HUMAN RESOURCES

	ACTUAL FY 2021	ACTUAL FY 2022	AMENDED FY 2023	PROPOSED FY 2024
SALARIES & WAGES FULL-TIME	\$ 126,300	\$ 130,621	\$ 148,529	\$ 148,529
FICA	8,939	9,067	10,270	10,270
RETIREMENT	13,583	13,825	16,695	16,695
HOSPITALIZATION	13,688	16,027	21,680	21,680
GROUP LIFE - EE & ER	1,679	1,709	1,990	1,990
UNEMPLOYMENT CLAIMS	144	0	0	0
WORKMAN'S COMP	63	74	60	60
EAP	0	54	45	45
HEALTH IN CREDIT	301	306	238	238
SLTDP - STANDARS	231	225	307	307
TOTAL PERSONNEL	\$ 164,928	\$ 171,909	\$ 199,814	\$ 199,814
PROF SERVICES	17,213	39,508	32,760	35,545
ADVERTISING	1,931	5,940	3,750	3,750
POSTAGE	91	66	150	150
TELECOMMUNICATION	833	873	800	800
OFFICE SUPPLIES	831	1,092	1,500	1,500
TRAVEL	143	946	500	1,000
EMPLOYEE TRAINING	3,013	2,408	2,600	3,850
ORGANIZATION TRAINING	199	1,066	1,000	2,000
EMPLOYEE INCENTIVES	59	690	1,500	1,500
DUES & MEMBERSHIPS	1,459	1,453	1,500	1,500
PRE-EMPLOYMENT SCREENING	1,275	3,575	5,430	5,500
FURNITURE & FIXTURES	0	1,274	1,800	2,000
EQUIPMENT	0	0	250	250
SOFTWARE	0	0	14,000	18,625
TOTAL OPERATING COSTS	\$ 27,047	\$ 58,890	\$ 67,540	\$ 77,970
TOTAL	\$ 191,975	\$ 230,799	\$ 267,354	\$ 277,784

County of Amherst, Virginia – Proposed Budget – FY 2023-2024

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 2021	ACTUAL FY 2022	AMENDED FY 2023	PROPOSED FY 2024
PERSONNEL	\$353,079	\$365,794	\$418,274	\$418,274
TOTAL OPERATING COSTS	117,845	201,728	163,840	183,860
CAPITAL	49,675	29,201	64,000	64,000
EXPENDITURES	\$520,599	\$596,722	\$646,114	\$666,134
REVENUES	0	0	0	0
NET COUNTY FUNDS	\$520,599	\$596,722	\$646,114	\$666,134
FULL-TIME POSITIONS	4	4	4	4
PART-TIME POSITIONS	0	0	0	0

EXPLANATION OF CHANGES FOR FY 2024

The FY24 budget reflects an increase in software maintenance contracts. These contracts have increased since COVID as the county increased technology to meet the needs of remote work.

COUNTY STRATEGIC GOALS

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

County of Amherst, Virginia – Proposed Budget – FY 2023-2024

INFORMATION TECHNOLOGY

PERFORMANCE MEASURES

The Information Technology metrics are found in the Strategic Plan beginning on page 23 and are associated with recruiting and retaining staff by keeping technology current, and with citizen access to information through the county website.

	ACTUAL FY 2021	ACTUAL FY 2022	AMENDED FY 2023	PROPOSED FY 2024
SALARIES & WAGES FULL-TIME	\$ 269,958	\$ 278,677	\$ 318,092	\$ 318,092
FICA	19,862	20,563	23,346	23,346
RETIREMENT(VSRS)	29,047	30,209	35,754	35,754
HOSPITAL/MEDICAL PLANS	29,289	31,100	35,325	35,325
LIFE INS-EMPLOYEE & EMPLOYER	3,591	3,734	4,262	4,262
WORKMEN'S COMPENSATION	126	148	140	140
EMPLOYEE ASSISTANCE PROGRAM	0	108	110	110
VRS - HEALTH INS CREDIT	643	669	509	509
HYBRID LT DISABILITY	563	585	736	736
TOTAL PERSONNEL	\$ 353,079	\$ 365,794	\$ 418,274	\$ 418,274
PROFESSIONAL SVCS	3,283	0	6,000	6,000
MAINTENANCE SVC CONTRACTS	11,166	25,642	30,600	30,600
SOFTWARE MAINT CONTRACTS	39,082	46,722	43,100	56,800
EQUIPMENT MAINTENANCE SERVIC	1,110	573	1,500	1,500
POSTAL SERVICES	54	0	100	100
TELECOMMUNICATIONS	24,202	26,904	29,540	30,740
W A T S SUPPORT	31,849	35,249	39,000	44,120
IBM SOFTWARE SUPPORT LINE/SU	0	0	3,000	3,000
OFFICE SUPPLIES	3,518	1,646	3,500	3,500
TRAVEL/TRAINING	2,529	455	5,000	5,000
FURNITURE & FIXTURES	1,052	0	1,000	1,000
SOFTWARE	0	64,537	1,500	1,500
TOTAL OPERATING COSTS	\$ 117,845	\$ 201,728	\$ 163,840	\$ 183,860
EQUIPMENT	4,668	0	4,000	4,000
EQUIPMENT/COMPUTER REPLACEME	45,007	29,201	60,000	60,000
TOTAL CAPITAL	\$ 49,675	\$ 29,201	\$ 64,000	\$ 64,000
TOTAL	\$ 520,599	\$ 596,722	\$ 646,114	\$ 666,134

County of Amherst, Virginia – Proposed Budget – FY 2023-2024

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 2021	ACTUAL FY 2022	AMENDED FY 2023	PROPOSED FY 2024
PERSONNEL	\$198,391	\$205,132	\$218,389	\$218,389
TOTAL OPERATING COSTS	3,410	3,602	5,655	5,580
CAPITAL	0	0	0	0
EXPENDITURES	\$201,801	\$208,734	\$224,044	\$223,969
REVENUES	0	0	0	0
NET COUNTY FUNDS	\$201,801	\$208,734	\$224,044	\$223,969
FULL-TIME POSITIONS	2	2	2	2
PART-TIME POSITIONS	0	0	0	0

EXPLANATION OF CHANGES FOR FY 2024

The FY24 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	✓
5. Recruit and Retain High Quality Staff	✓
6. Increase Citizen Engagement	

County of Amherst, Virginia – Proposed Budget – FY 2023-2024

PURCHASING

PERFORMANCE MEASURES

The Purchasing metrics being developed.

	ACTUAL FY 2021	ACTUAL FY 2022	AMENDED FY 2023	PROPOSED FY 2024
SALARIES & WAGES FULL-TIME	\$ 153,105	\$ 157,973	\$ 167,890	\$ 167,890
FICA	11,381	11,831	11,959	11,959
RETIREMENT (VSRS)	16,488	17,124	18,343	18,343
HOSPITAL/MEDICAL PLANS	14,951	15,580	17,604	17,604
LIFE INS-EMPLOYEE & EMPLOYER	2,038	2,117	2,187	2,187
WORKMEN'S COMPENSATION	63	74	90	90
EMPLOYEE ASSISTANCE PROGRAM	0	54	55	55
VRS - HEALTH INS CREDIT	365	379	261	261
TOTAL PERSONNEL	\$ 198,391	\$ 205,132	\$ 218,389	\$ 218,389
MAINTENANCE SVC CONTRACTS	0	130	130	130
ADVERTISING	515	507	475	475
POSTAL SERVICES	237	144	275	250
TELECOMMUNICATIONS	1,139	685	1,200	1,200
OFFICE SUPPLIES	1,249	1,717	1,600	1,600
TRAVEL-EDUCATION	76	175	650	600
DUES & ASSOC MEMBERSHIPS	194	194	225	225
OTHER OPERATING COSTS	0	50	100	100
FURNITURE & FIXTURES	0	0	1,000	1,000
TOTAL OPERATING COSTS	\$ 3,410	\$ 3,602	\$ 5,655	\$ 5,580
TOTAL	\$ 201,801	\$ 208,734	\$ 224,044	\$ 223,969

County of Amherst, Virginia – Proposed Budget – FY 2023-2024

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 2021	ACTUAL FY 2022	AMENDED FY 2023	PROPOSED FY 2024
PERSONNEL	\$135,884	\$162,723	\$181,019	\$181,019
TOTAL OPERATING COSTS	10,309	12,843	31,875	26,900
CAPITAL	300	127	1,150	1,150
EXPENDITURES	\$146,493	\$175,692	\$214,044	\$209,069
REVENUES	35,536	64,049	68,245	65,000
NET COUNTY FUNDS	\$110,957	\$111,643	\$145,799	\$144,069
FULL-TIME POSITIONS	2	2	2	2
PART-TIME POSITIONS	4	4	4	4

EXPLANATION OF CHANGES FOR FY 2024

The FY24 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 | |
| 5. Recruit and Retain High Quality Staff | |
| 6. Increase Citizen Engagement | √ |

PERFORMANCE MEASURES

The Registrar metrics are being developed.

County of Amherst, Virginia – Proposed Budget – FY 2023-2024

REGISTRAR

	ACTUAL FY 2021	ACTUAL FY 2022	AMENDED FY 2023	PROPOSED FY 2024
SALARIES & WAGES FULL-TIME	\$ 98,682	\$ 98,974	\$ 126,015	\$ 126,015
SALARIES & WAGES PART-TIME	10,452	35,303	21,080	21,080
FICA	9,743	10,444	10,909	10,909
RETIREMENT(VSRS)	9,498	10,390	14,164	14,164
HOSPITAL/MEDICAL PLANS	5,840	5,993	6,840	6,840
LIFE INS-EMPLOYEE & EMPLOYER	1,309	1,284	1,689	1,689
WORKMEN'S COMPENSATION	126	49	65	65
EMPLOYEE ASSISTANCE PROGRAM	0	54	55	55
VRS HEALTH INS CREDIT	234	231	202	202
TOTAL PERSONNEL	\$ 135,884	\$ 162,723	\$ 181,019	\$ 181,019
PRINTING	1,607	1,493	1,800	1,800
ADVERTISING	352	240	800	800
POSTAL SERVICES	1,202	1,400	13,750	13,750
TELECOMMUNICATIONS	1,922	3,011	1,500	2,000
OFFICE SUPPLIES	934	478	3,000	2,000
TRAVEL	19	498	0	0
TRAVEL-EDUCATION	1,835	3,511	7,000	5,000
DUES & ASSOC MEMBERSHIPS	600	300	350	350
EQUIPMENT LEASE	1,838	1,913	3,675	1,200
TOTAL OPERATING COSTS	\$ 10,309	\$ 12,843	\$ 31,875	\$ 26,900
EQUIPMENT	0	41	150	150
FURNITURE & FIXTURE	300	85	1,000	1,000
TOTAL CAPITAL	\$ 300	\$ 127	\$ 1,150	\$ 1,150
TOTAL	\$ 146,493	\$ 175,692	\$ 214,044	\$ 209,069

County of Amherst, Virginia – Proposed Budget – FY 2023-2024

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 2021	ACTUAL FY 2022	AMENDED FY 2023	PROPOSED FY 2024
PERSONNEL	\$288,527	\$301,306	\$376,272	\$376,272
TOTAL OPERATING COSTS	135,604	134,692	153,475	153,475
CAPITAL	275	0	1,000	1,000
EXPENDITURES	\$424,406	\$435,997	\$530,747	\$530,747
REVENUES	231,677	215,129	251,348	226,500
NET COUNTY FUNDS	\$192,729	\$220,868	\$279,399	\$304,247
FULL-TIME POSITIONS	5	5	5	5
PART-TIME POSITIONS	0	0	0	0

EXPLANATION OF CHANGES FOR FY 2024

The FY24 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	
5. Recruit and Retain High Quality Staff	
6. Increase Citizen Engagement	√

PERFORMANCE MEASURES

The Treasurer metrics are being developed.

County of Amherst, Virginia – Proposed Budget – FY 2023-2024

TREASURER

	ACTUAL FY 2021	ACTUAL FY 2022	AMENDED FY 2023	PROPOSED FY 2024
SALARIES & WAGES FULL-TIME	\$ 213,257	\$ 224,746	\$ 276,321	\$ 276,321
SALARIES & WAGES PART-TIME	0	0	1,000	1,000
FICA	14,943	16,125	19,688	19,688
RETIREMENT(VSRS)	22,900	24,045	31,058	31,058
HOSPITAL/MEDICAL PLANS	33,733	32,387	43,391	43,391
LIFE INS EMPLOYER & EMPLOYEE	2,831	2,972	3,703	3,703
WORKMEN'S COMPENSATION	157	155	150	150
EMPLOYEE ASSISTANCE PROGRAM	0	135	135	135
VRS- HEALTH INS CREDIT	507	532	442	442
HYBRID DISABILITY	199	209	384	384
TOTAL PERSONNEL	\$ 288,527	\$ 301,306	\$ 376,272	\$ 376,272
PROF SERVICES	586	808	1,000	1,000
MAINTENACE SVC CONTRACTS	5,940	5,940	6,000	6,000
PRINTING & BINDING	12,245	10,340	11,000	11,000
ADVERTISING	0	0	250	250
DMV & VEC	1,430	1,300	1,600	1,600
CONTRACTED SERVICES -SHREDDI	375	420	425	425
DOG LICENSE & RECORDS	780	795	900	900
CIGARETTE TAX STAMPS	3,024	6,048	0	0
POSTAL SERVICES	21,544	36,953	30,000	30,000
TELECOMMUNICATIONS	1,808	1,874	2,000	2,000
RENTAL-POSTAL METER	1,762	2,096	2,600	2,600
OFFICE SUPPLIES	5,272	4,639	5,000	5,000
WARRANTS AND BANK CHARGES	7,670	2,408	13,000	13,000
TRAVEL/EDUCATION	416	1,517	7,100	7,100
DUES & ASSOC MEMBERSHIPS	925	975	1,100	1,100
LEVY ON PROJECTED PP REVENUE	70,400	57,250	70,000	70,000
RENTAL OF EQUIPMENT	1,427	1,328	1,500	1,500
TOTAL OPERATING COSTS	\$ 135,604	\$ 134,692	\$ 153,475	\$ 153,475
FURNITURE & FIXTURES	275	0	1,000	1,000
TOTAL CAPITAL	\$ 275	\$ -	\$ 1,000	\$ 1,000
TOTAL	\$ 424,406	\$ 435,997	\$ 530,747	\$ 530,747

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AMHERST

Perfect Slice of Virginia

AMHERST COUNTY

JUDICIAL

County of Amherst, Virginia – Proposed Budget – FY 2023-2024

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 2021	ACTUAL FY 2022	AMENDED FY 2023	PROPOSED FY 2024
PERSONNEL	\$78,670	\$81,507	\$87,924	\$87,924
TOTAL OPERATING COSTS	4,158	1,954	4,700	4,700
CAPITAL	0	0	0	0
EXPENDITURES	\$82,828	\$83,462	\$92,624	\$92,624
REVENUES	0	0	0	0
NET COUNTY FUNDS	\$82,828	\$83,462	\$92,624	\$92,624
FULL-TIME POSITIONS	1	1	1	1
PART-TIME POSITIONS	0	0	0	0

EXPLANATION OF CHANGES FOR FY 2024

The FY24 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	
5. Recruit and Retain High Quality Staff	
6. Increase Citizen Engagement	

County of Amherst, Virginia – Proposed Budget – FY 2023-2024

CIRCUIT COURT

PERFORMANCE MEASURES

The Circuit Court metrics are being developed.

	ACTUAL FY 2021	ACTUAL FY 2022	AMENDED FY 2023	PROPOSED FY 2024
SALARIES & WAGES FULL-TIME	56,567	59,119	65,227	65,227
SALARIES & WAGES PART-TIME	960	4,704	3,000	3,000
FICA	3,911	4,370	4,862	4,862
RETIREMENT(VSRS)	6,032	6,334	6,995	6,995
HOSPITAL/MEDICAL PLANS	10,288	5,993	6,841	6,841
LIFE INS-EMPLOYEE & EMPLOYER	746	783	834	834
WORKMEN'S COMP	32	37	35	35
EMPLOYEE ASSISTANCE PROGRAM	0	27	30	30
VRS - HEALTH INS CREDIT	134	140	100	100
TOTAL PERSONNEL	\$ 78,670	\$ 81,507	\$ 87,924	\$ 87,924
REPAIRS & MAINTENANCE	0	0	250	250
POSTAL SERVICES	1,049	246	900	900
TELECOMMUNICATIONS	791	851	900	900
OFFICE SUPPLIES	1,379	702	700	700
FURNITURE & FIXTURE	0	0	1,000	1,000
LEASE COPIER	939	156	950	950
TOTAL OPERATING COSTS	\$ 4,158	\$ 1,954	\$ 4,700	\$ 4,700
TOTAL	\$ 82,828	\$ 83,462	\$ 92,624	\$ 92,624

County of Amherst, Virginia – Adopted Budget – FY 2023-2024
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 2021	ACTUAL FY 2022	AMENDED FY 2023	PROPOSED FY 2024
PERSONNEL	\$475,842	\$523,504	\$605,180	\$604,493
TOTAL OPERATING COSTS	63,985	71,552	100,485	100,485
CAPITAL	1,095	0	0	0
EXPENDITURES	\$540,922	\$595,056	\$705,665	\$704,978
REVENUES	667,689	747,889	752,652	725,000
NET COUNTY FUNDS	(\$126,767)	(\$152,833)	(\$46,987)	(\$20,022)
FULL-TIME POSITIONS	6	7	7	7
PART-TIME POSITIONS	2	1	1	1

EXPLANATION OF CHANGES FOR FY 2024

The FY24 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
5. Recruit and Retain High Quality Staff
6. Increase Citizen Engagement

√

PERFORMANCE MEASURES

The Circuit Court Clerk metrics are being developed.

County of Amherst, Virginia – Adopted Budget – FY 2023-2024

CLERK OF THE CIRCUIT COURT

	ACTUAL FY 2021	ACTUAL FY 2022	AMENDED FY 2023	PROPOSED FY 2024
SALARIES & WAGES FULL-TIME	\$ 368,723	\$ 403,965	\$ 462,836	\$ 461,279
FICA	27,286	30,284	34,466	34,347
RETIREMENT (VSRS)	40,304	42,923	50,090	50,927
HOSPITAL/MEDICAL PLANS	32,330	38,382	49,092	49,092
LIFE INS - EMPLOYER/EMPLOYEE	4,982	5,343	5,972	6,072
WORKMEN'S COMPENSATION	236	274	210	210
EMPLOYEE ASSISTANCE PROGRAM	0	189	190	190
VRS - HEALTH INS CREDIT	892	957	713	725
HYBRID LTD	1,089	1,186	1,611	1,651
TOTAL PERSONNEL	\$ 475,842	\$ 523,504	\$ 605,180	\$ 604,493
AUDIT BY AUDITOR PUB ACCT	0	1,593	3,500	3,500
MAINTENANCE SVC CONTRACTS	0	0	315	315
PRINTING & BINDING	13,356	12,293	12,150	12,150
CONTRACT RECORDING SERVICES	25,010	28,134	34,500	34,500
CONTRACT SERVICES	0	0	2,000	2,000
SHREDDING	1,281	1,024	2,000	2,000
POSTAL SERVICES	5,076	5,000	5,000	5,000
TELECOMMUNICATIONS	2,599	2,742	3,000	3,000
OFFICE SUPPLIES	6,331	3,771	4,500	5,000
RECORD BOOKS	0	649	2,125	2,125
COPY MACHINE MAINT & SUPPLIE	1,165	1,498	2,500	2,500
TRAVEL & TRAINING	0	0	2,500	2,000
DUES & ASSOC MEMBERSHIPS	320	320	395	395
EQUIPMENT	2,425	0	1,000	1,000
FURNITURE & FIXTURE	1,500	1,236	1,500	1,500
LEASE PURCHASE-COPY MACHINE	3,092	2,973	3,500	3,500
TOTAL OPERATING COSTS	\$ 62,155	\$ 61,232	\$ 80,485	\$ 80,485
TOTAL	\$ 537,997	\$ 584,736	\$ 685,665	\$ 684,978

	ACTUAL FY 2021	ACTUAL FY 2022	AMENDED FY 2023	PROPOSED FY 2024
CRIMINAL JURORS	\$ 1,830	\$ 10,320	\$ 20,000	\$ 20,000
TELECOMMUNICATIONS	0	0	0	0
TRAVEL	0	0	0	0
TOTAL OPERATING COSTS	\$ 1,830	\$ 10,320	\$ 20,000	\$ 20,000
TOTAL	\$ 1,830	\$ 10,320	\$ 20,000	\$ 20,000

County of Amherst, Virginia – Proposed Budget – FY 2023-2024
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 2021	ACTUAL FY 2022	AMENDED FY 2023	PROPOSED FY 2024
PERSONNEL	\$816,927	\$878,215	\$977,625	\$977,625
TOTAL OPERATING COSTS	63,802	79,969	70,500	90,958
CAPITAL	0	135	0	3,500
EXPENDITURES	\$880,729	\$958,319	\$1,048,125	\$1,072,083
REVENUES	564,821	502,865	545,955	538,500
NET COUNTY FUNDS	\$315,908	\$455,454	\$502,170	\$533,583
FULL-TIME POSITIONS	9	9	9	9
PART-TIME POSITIONS	0	0	0	0

EXPLANATION OF CHANGES FOR FY 2024

The FY24 budget reflects increases from state required technology enhancements and equipment needs..

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

County of Amherst, Virginia – Proposed Budget – FY 2023-2024

COMMONWEALTH ATTORNEY

PERFORMANCE MEASURES

The Commonwealth metrics are being developed.

	ACTUAL FY 2021	ACTUAL FY 2022	AMENDED FY 2023	PROPOSED FY 2024
SALARIES & WAGES FULL-TIME	\$ 546,278	\$ 593,160	\$ 647,999	\$ 647,999
FICA	39,521	42,855	47,016	47,016
RETIREMENT (VSRS)	58,652	64,299	72,835	72,835
HOSPITAL/MEDICAL PLANS	46,387	48,325	56,910	56,910
LIFE INS - EMPLOYER/EMPLOYEE	7,250	7,948	8,683	8,683
WORKMEN'S COMPENSATION	621	328	625	625
EMPLOYEE ASSISTANCE PROGRAM	0	189	190	190
VRS - HEALTH INS CREDIT	1,299	1,424	1,037	1,037
HYBRID-LT DISABILITY	1,676	1,910	2,606	2,606
TOTAL PERSONNEL	\$ 701,684	\$ 760,439	\$ 837,901	\$ 837,901
MAINT SVC CONTRACT	1,064	2,241	2,000	6,800
POSTAL SERVICES	931	954	2,500	2,500
TELECOMMUNICATIONS	14,950	17,022	12,000	15,000
OFFICE SUPPLIES	6,529	3,506	4,500	5,000
BOOK & SUBSCRIPTIONS	4,833	4,189	4,000	4,400
TRAVEL	67	2,864	9,000	10,000
DUES & ASSOC MEMBERSHIPS	1,477	3,175	3,500	4,000
STATE LEVEY ON COLLECTIONS	12,512	35,752	15,000	16,000
EQUIPMENT	4,884	1,798	2,000	4,000
FURNITURE & FIXTURES	0	1,960	1,500	1,500
LEASE - CASE MGT SYSTEM	3,600	3,600	7,000	7,258
TOTAL OPERATING COSTS	\$ 50,847	\$ 77,060	\$ 63,000	\$ 76,458
TOTAL	\$ 752,531	\$ 837,499	\$ 900,901	\$ 914,359

County of Amherst, Virginia – Proposed Budget – FY 2023-2024

COMMONWEALTH ATTORNEY

<i>Victim Witness</i>	ACTUAL FY 2021	ACTUAL FY 2022	AMENDED FY 2023	PROPOSED FY 2024
SALARIES & WAGES FULL-TIME	\$ 91,161	\$ 91,019	\$ 109,918	\$ 109,918
FICA	6,923	6,731	8,135	8,135
VSRS-RETIREMENT	9,194	9,838	12,355	12,355
HOSPITALIZATION	6,326	8,635	7,278	7,278
EMPLOYEE & EMPLOYER SHARE GR	1,137	1,216	1,473	1,473
WORKMAN'S COMP	63	44	60	60
EMPLOYEE ASSISTANCE PROGRAM	0	0	45	45
VRS - HEALTH INS CREDIT	204	218	176	176
STANDARD LTD	235	75	284	284
TOTAL PERSONNEL	\$ 115,243	\$ 117,776	\$ 139,724	\$ 139,724
POSTAGE	168	0	200	0
TELECOMMUNICATIONS	269	596	300	500
OFFICE SUPPLIES	12,518	1,643	4,000	8,000
TRAVEL	0	670	3,000	6,000
TOTAL OPERATING COSTS	\$ 12,955	\$ 2,909	\$ 7,500	\$ 14,500
EQUIPMENT	0	135	0	3,500
TOTAL CAPITAL	\$ -	\$ 135	\$ -	\$ 3,500
TOTAL	\$ 128,198	\$ 120,820	\$ 147,224	\$ 157,724

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County of Amherst, Virginia – Proposed Budget – FY 2023-2024
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 2021	ACTUAL FY 2022	AMENDED FY 2023	PROPOSED FY 2024
PERSONNEL	\$0	\$0	\$0	\$0
TOTAL OPERATING COSTS	7,647	8,479	10,026	10,684
CAPITAL	0	0	0	0
EXPENDITURES	\$7,647	\$8,479	\$10,026	\$10,684
REVENUES	0	0	0	0
NET COUNTY FUNDS	\$7,647	\$8,479	\$10,026	\$10,684
FULL-TIME POSITIONS	0	0	0	0
PART-TIME POSITIONS	0	0	0	0

EXPLANATION OF CHANGES FOR FY 2024

The FY24 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
5. Recruit and Retain High Quality Staff
6. Increase Citizen Engagement

√

PERFORMANCE MEASURES

The General District Court metrics are being developed.

County of Amherst, Virginia – Proposed Budget – FY 2023-2024
GENERAL DISTRICT COURT

	ACTUAL FY 2021	ACTUAL FY 2022	AMENDED FY 2023	PROPOSED FY 2024
REPAIRS & MAINTENANCE	\$ 158	\$ -	\$ 500	\$ 500
POSTAL SVC-P.O. BOX RENT	76	84	76	84
TELECOMMUNICATIONS	2,336	2,341	3,000	2,750
OFFICE SUPPLIES	312	0	200	200
DUES MEMBERSHIP SUBSCRIPTI	100	100	250	150
EQUIPMENT	2,000	610	1,500	1,500
FURNITURE AND FIXTURE	165	1,352	1,000	2,000
LEASE PURCHASE	2,500	3,992	3,500	3,500
TOTAL OPERATING COSTS	\$ 7,647	\$ 8,479	\$ 10,026	\$ 10,684
TOTAL	\$ 7,647	\$ 8,479	\$ 10,026	\$ 10,684

County of Amherst, Virginia – Proposed Budget – FY 2023-2024
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 2021	ACTUAL FY 2022	AMENDED FY 2023	PROPOSED FY 2024
PERSONNEL	\$0	\$0	\$0	\$0
TOTAL OPERATING COSTS	10,809	11,008	11,450	11,750
CAPITAL	504	714	1,000	1,000
EXPENDITURES	\$11,313	\$11,722	\$12,450	\$12,750
REVENUES	0	0	0	0
NET COUNTY FUNDS	\$11,313	\$11,722	\$12,450	\$12,750
FULL-TIME POSITIONS	0	0	0	0
PART-TIME POSITIONS	0	0	0	0

EXPLANATION OF CHANGES FOR FY 2024

The FY24 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 | |
| 5. Recruit and Retain High Quality Staff | |
| 6. Increase Citizen Engagement | √ |

PERFORMANCE MEASURES

The Juvenile and Domestic Relations Court metrics are being developed.

County of Amherst, Virginia – Proposed Budget – FY 2023-2024
JUVENILE & DOMESTIC RELATIONS COURT

	ACTUAL FY 2021	ACTUAL FY 2022	AMENDED FY 2023	PROPOSED FY 2024
REPAIRS & MAINTENANCE	\$ 98	\$ 130	\$ 300	\$ 300
POSTAL SVCS P.O. BOX RENT	684	829	700	850
TELECOMMUNICATIONS	5,596	5,959	6,000	6,000
OFFICE SUPPLIES	2,224	2,141	2,250	2,400
TRAVEL & TRAINING	370	395	500	500
LEASE PURCHASE - COPIER	1,837	1,554	1,700	1,700
TOTAL OPERATING COSTS	\$ 10,809	\$ 11,008	\$ 11,450	\$ 11,750
FURNITURE FIXTURES	504	714	1,000	1,000
TOTAL CAPITAL	\$ 504	\$ 714	\$ 1,000	\$ 1,000
TOTAL	\$ 11,313	\$ 11,722	\$ 12,450	\$ 12,750

County of Amherst, Virginia – Proposed Budget – FY 2023-2024

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 2021	ACTUAL FY 2022	AMENDED FY 2023	PROPOSED FY 2024
PERSONNEL	\$0	\$0	\$0	\$0
OTHER OPERATING COSTS	951	0	1,150	1,750
CAPITAL	0	0	0	0
EXPENDITURES	\$951	\$0	\$1,150	\$1,750
REVENUES	0	0	0	0
NET COUNTY FUNDS	\$951	\$0	\$1,150	\$1,750
FULL-TIME POSITIONS	0	0	0	0
PART-TIME POSITIONS	0	0	0	0

EXPLANATION OF CHANGES FOR FY 2024

The FY24 budget reflects an increase in office supplies for operations.

COUNTY STRATEGIC GOALS

Agency
Primarily
Supports

1. Promote Business Growth

2. Promote Tourism

3. Promote and Protect County Assets

✓

4. Achieve Education Excellence

5. Recruit and Retain High Quality Staff

6. Increase Citizen Engagement

PERFORMANCE MEASURES

The Magistrate metrics are being developed.

County of Amherst, Virginia – Proposed Budget – FY 2023-2024
MAGISTRATE

	ACTUAL FY 2021	ACTUAL FY 2022	AMENDED FY 2023	PROPOSED FY 2024
OFFICE SUPPLIES	\$ 29	\$ -	\$ 150	\$ 750
BOOKS & SUBSCRIPTIONS	541	0	500	500
FURNITURE & FIXTURES	381	0	500	500
TOTAL OPERATING COSTS	\$ 951	\$ -	\$ 1,150	\$ 1,750
TOTAL	\$ 951	\$ -	\$ 1,150	\$ 1,750

County of Amherst, Virginia – Proposed Budget – FY 2023-2024

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 2021	ACTUAL FY 2022	AMENDED FY 2023	PROPOSED FY 2024
PERSONNEL	\$0	\$0	\$0	\$0
TOTAL OPERATING COSTS	25,646	16,762	78,430	78,430
CAPITAL	0	0	0	0
EXPENDITURES	\$25,646	\$16,762	\$78,430	\$78,430
REVENUES	3,078	0	37,100	37,100
NET COUNTY FUNDS	\$22,568	\$16,762	\$41,330	\$41,330
FULL-TIME POSITIONS	0	0	0	0
PART-TIME POSITIONS	0	0	0	0

EXPLANATION OF CHANGES FOR FY 2024

The FY24 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
5. Recruit and Retain High Quality Staff
6. Increase Citizen Engagement

√

PERFORMANCE MEASURES

The VJCCCA metrics are being developed.

County of Amherst, Virginia – Proposed Budget – FY 2023-2024

VJCCCA

	ACTUAL FY 2021	ACTUAL FY 2022	AMENDED FY 2023	PROPOSED FY 2024
GROUP HOMES	\$ 18,975	\$ 175	\$ 37,022	\$ 37,022
OFFICE SUPPLIES	554	748	500	500
FURNITURE& FIXTURES	348	0	1,000	1,000
MAINTENANCE OF EFFORT	0	15,510	28,233	28,233
OUTREACH DETENTION/ELEC MONI	5,769	330	11,675	11,675
TOTAL OPERATING COSTS	\$ 25,646	\$ 16,762	\$ 78,430	\$ 78,430
TOTAL	\$ 25,646	\$ 16,762	\$ 78,430	\$ 78,430

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AMHERST

Perfect Slice of Virginia

AMHERST COUNTY

PUBLIC SAFETY

County of Amherst, Virginia – Proposed Budget – FY 2023-2024

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.

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	ACTUAL FY 2021	ACTUAL FY 2022	AMENDED FY 2023	PROPOSED FY 2024
PERSONNEL	\$148,714	\$140,377	\$147,493	\$147,493
OPERATING COSTS	12,686	13,955	16,000	15,900
CAPITAL	168	434	500	500
EXPENDITURES	\$161,568	\$154,766	\$163,993	\$163,893
REVENUES	0	0	0	0
NET COUNTY FUNDS	\$161,568	\$154,766	\$163,993	\$163,893
FULL-TIME POSITIONS	2	2	2	2
PART-TIME POSITIONS	0	0	0	0

FINANCIAL DATA

EXPLANATION OF CHANGES FOR FY 2024

The FY24 budget reflect 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 | |
| 5. Recruit and Retain High Quality Staff | |
| 6. Increase Citizen Engagement | √ |

County of Amherst, Virginia – Proposed Budget – FY 2023-2024
ANIMAL CONTROL

PERFORMANCE MEASURES

The Animal Control metrics are being developed.

	ACTUAL FY 2021	ACTUAL FY 2022	AMENDED FY 2023	PROPOSED FY 2024
SALARIES FULL-TIME	\$108,517	\$102,755	\$110,560	\$110,560
FICA	7,710	7,452	8,256	8,256
RETIREMENT	11,572	10,417	12,427	12,427
MEDICAL INSURANCE	17,486	16,368	13,532	13,532
GROUP LIFE INSURANCE	1,431	1,288	1,481	1,481
WORKMEN'S COMPENSATION	1,742	1,812	1,000	1,000
EMPLOYEE ASSISTANCE PROGRAM	0	54	60	60
VRS HEALTH INS CREDIT	256	231	177	177
TOTAL PERSONNEL	\$148,714	\$140,377	\$147,493	\$147,493
REPAIRS-AUTOMOBILE	1,100	1,646	1,500	1,500
TELECOMMUNICATION	960	960	1,000	1,000
LIABILITY INSURANCE-AUTO	777	796	1,200	1,100
OFFICE SUPPLIES	129	78	150	150
GASOLINE OIL GREASE	7,634	7,850	7,700	7,700
TRAPPING - SUPPLIES FOOD	0	0	150	150
UNIFORMS & WEAR APPAREL	240	0	800	800
AUTO TIRES TUBES PARTS	734	1,279	2,000	2,000
TRAVEL & TRAINING	1,000	1,321	1,000	1,000
TRAPPING EQUIPMENT	112	25	500	500
TOTAL OPERATING COSTS	\$12,686	\$13,955	\$16,000	\$15,900
EQUIPMENT	168	434	500	500
TOTAL CAPITAL	\$168	\$434	\$500	\$500
TOTAL	\$161,568	\$154,766	\$163,993	\$163,893

County of Amherst, Virginia – Proposed Budget – FY 2023-2024
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 2021	ACTUAL FY 2022	AMENDED FY 2023	PROPOSED FY 2024
PERSONNEL	\$96,561	\$111,214	\$165,181	\$165,181
OPERATING COSTS	79,523	80,515	82,999	92,760
CAPITAL	494	1,637	1,000	5,000
EXPENDITURES	\$176,578	\$193,366	\$249,180	\$262,941
REVENUES	4,090	4,212	4,221	0
NET COUNTY FUNDS	\$172,488	\$189,154	\$244,959	\$262,941
FULL-TIME POSITIONS	2	2	2	2
PART-TIME POSITIONS	4	4	4	4

EXPLANATION OF CHANGES FOR FY 2024

The FY24 reflects increases to food and medical supplies to adequately care for the animals.

COUNTY STRATEGIC GOALS

Agency
Primarily
Supports

- | | |
|--|----------|
| 1. Promote Business Growth | |
| 2. Promote Tourism | |
| 3. Promote and Protect County Assets | √ |
| 4. Achieve Education Excellence | |
| 5. Recruit and Retain High Quality Staff | √ |
| 6. Increase Citizen Engagement | |

PERFORMANCE MEASURES

The Animal Shelter metrics are being developed.

County of Amherst, Virginia – Proposed Budget – FY 2023-2024

ANIMAL SHELTER

	ACTUAL FY 2021	ACTUAL FY 2022	AMENDED FY 2023	PROPOSED FY 2024
SALARIES FULL-TIME	\$46,070	\$54,190	\$70,886	\$70,886
SALARIES PART-TIME	29,199	29,929	64,740	64,740
FICA	5,346	6,094	9,814	9,814
RETIREMENT	4,703	5,281	7,968	7,968
MEDICAL INSURANCE	10,435	10,980	9,724	9,724
GROUP LIFE INSURANCE	579	653	950	950
WORKMEN'S COMPENSATION	63	3,771	550	550
EMPLOYEE ASSISTANCE PROGRAM	0	54	60	60
VRS HEALTH INS CREDIT	104	117	114	114
S/LTD HYBRID	62	144	375	375
TOTAL PERSONNEL	\$96,561	\$111,214	\$165,181	\$165,181
RABIES	4,382	1,179	2,000	2,000
CONTRACT SERVICES	3,188	3,520	3,500	3,500
HVAC CONTRACT	7,602	8,216	7,610	8,600
ELECTRIC	17,757	20,117	21,000	21,000
HEATING OIL OR NATURAL GAS	5,727	8,068	6,500	6,500
POSTAGE	0	0	100	100
TELECOMMUNICATION	2,676	2,731	3,200	3,200
OFFICE SUPPLIES	111	86	1,000	1,000
FOOD & SUPPLIES FOR SHELTER	9,103	9,976	11,000	16,000
MEDICAL SUPPLIES	18,135	19,030	16,229	20,000
KENNEL CLEANING/JANITORIAL	5,897	6,394	8,000	8,000
UNIFORMS	0	0	500	500
TRAVEL & TRAINING	132	0	800	800
DUES MEMBERSHIP LICENSE	120	120	200	200
FURNITURE & FIXTURES	4,311	727	1,000	1,000
LEASE COPIER	382	352	360	360
TOTAL OPERATING COSTS	\$79,523	\$80,515	\$82,999	\$92,760
EQUIPMENT	\$494	\$1,637	\$1,000	\$5,000
	\$494	\$1,637	\$1,000	\$5,000
TOTAL	\$176,578	\$193,366	\$249,180	\$262,941

County of Amherst, Virginia – Proposed Budget – FY 2023.-2024

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 2021	ACTUAL FY 2022	AMENDED FY 2023	PROPOSED FY 2024
PERSONNEL	\$262,212	\$311,638	\$383,337	\$383,337
TOTAL OPERATING COSTS	63,619	45,477	69,100	71,850
CAPITAL	4,643	0	0	0
EXPENDITURES	\$330,474	\$357,115	\$452,437	\$455,187
REVENUES	174,180	177,887	160,600	154,250
NET COUNTY FUNDS	\$156,294	\$179,228	\$291,837	\$300,937
FULL-TIME POSITIONS	4	5	5	5
PART-TIME POSITIONS	0	0	0	0

EXPLANATION OF CHANGES FOR FY 2024

The FY24 budget reflects no significant increases.

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

PERFORMANCE MEASURES

The Building Safety & Inspections metrics are contained in the Strategic Plan starting on page 23 within protecting county assets.

County of Amherst, Virginia – Proposed Budget – FY 2023.-2024

BUILDING SAFETY AND INSPECTION

	ACTUAL FY 2021	ACTUAL FY 2022	AMENDED FY 2023	PROPOSED FY 2024
SALARIES & WAGES	\$ 202,902	\$ 230,829	\$ 286,193	\$ 286,193
FICA	15,090	16,873	20,904	20,904
RETIREMENT (VSRS)	21,667	24,507	32,169	32,169
HOSPITAL/MEDICAL PLANS	13,365	24,202	36,500	36,500
LIFE INS-EMPLOYEE & EMPLOYER	2,678	3,029	3,835	3,835
WORKMEN'S COMPENSATION	5,359	11,026	2,100	2,100
EMPLOYEE ASSISTANCE PROGRAM	0	0	110	110
VRS- HEALTH INS CREDIT	480	543	458	458
HYBRID - LT DISABILITY	671	628	1,068	1,068
TOTAL PERSONNEL	\$ 262,212	\$ 311,638	\$ 383,337	\$ 383,337
REPAIRS - AUTOMOBILE	1,773	1,157	1,800	2,000
POSTAL SERVICES	122	81	500	500
TELECOMMUNICATIONS	3,001	4,026	4,500	4,500
LIABILITY INSURANCE AUTO	1,166	1,194	1,600	1,650
OFFICE SUPPLIES	480	1,095	1,800	1,800
GASOLINE OIL GREASE	4,422	7,557	6,500	8,000
UNIFORMS	0	0	2,000	2,000
CODE BOOKS	811	2,760	1,500	1,500
AUTO TIRES TUBES PARTS	405	849	1,200	1,200
TRAVEL-EDUCATION	3,304	4,723	5,000	5,000
DUES & ASSOC MEMBERSHIPS	199	415	1,000	1,000
ENFORCEMENT CO. ORDINANCES	16,502	12,134	30,000	30,000
LEVY ON PROJECTED PERMIT FEE	3,486	3,114	4,000	4,500
EQUIPMENT	1,820	2,262	1,500	2,000
FURNITURE & FIXTURES	26,128	0	1,200	1,200
EQUIPMENT LEASE	0	4,111	5,000	5,000
TOTAL OPERATING COSTS	\$ 63,619	\$ 45,477	\$ 69,100	\$ 71,850
MOTOR VEHICLES & EQUIP	4,643	0	0	0
TOTAL CAPITAL	\$ 4,643	\$ -	\$ -	\$ -
TOTAL	\$ 330,474	\$ 357,115	\$ 452,437	\$ 455,187

County of Amherst, Virginia – Adopted Budget – FY 2022-2023

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 2020	ACTUAL FY 2021	AMENDED FY 2022	ADOPTED FY 2023
PERSONNEL	\$713,012	\$808,825	\$799,245	\$792,318
TOTAL OPERATING COSTS	190,612	168,305	205,425	204,798
CAPITAL	0	67,893	0	0
EXPENDITURES	\$903,624	\$1,045,023	\$1,004,670	\$997,116
REVENUES	0	0	0	0
NET COUNTY FUNDS	\$903,624	\$1,045,023	\$1,004,670	\$997,116
FULL-TIME POSITIONS	13	13	13	13
PART-TIME POSITIONS	0	0	0	0

EXPLANATION OF CHANGES FOR FY 2023

The FY23 budget reflects no significant changes.

COUNTY STRATEGIC GOALS

Agency
Primarily
Supports

- | | |
|--|---|
| 1. Broadband Expansion | |
| 2. Residential Growth in Designated Growth Areas | |
| 3. Promote Business Growth | √ |
| 4. Promote Tourism | |
| 5. Promote and Protect County Assets | √ |
| 6. Achieve Education Excellence | |
| 7. Recruit and Retain High Quality Staff | |
| 8. Increase Citizen Engagement | √ |

County of Amherst, Virginia – Adopted Budget – FY 2022-2023

COMMUNICATIONS AND DISPATCH

	ACTUAL FY 2020	ACTUAL FY 2021	AMENDED FY 2022	ADOPTED FY 2023
SALARIES & WAGES FULL-TIME	\$ 534,938	\$ 612,142	\$ 595,525	\$ 600,525
FICA	37,634	43,472	42,669	43,255
RETIREMENT	43,598	53,992	56,425	58,507
HOSPITALIZATION	88,908	90,435	93,754	81,064
LIFE INS	5,828	6,675	8,417	6,819
WORKMAN'S COMPENSATION	325	441	340	450
EMPLOYEE ASSISTANCE PROGRAM	351	0	360	360
VRS- HEALTH INS CREDIT	1,023	1,196	1,250	833
S/LTDP	407	472	505	505
TOTAL PERSONNEL	\$ 713,012	\$ 808,825	\$ 799,245	\$ 792,318
MAINTENANCE SVC CONTRACTS	120,671	83,293	130,000	130,000
ADVERTISING	0	0	25	25
ELECTRICAL	9,390	8,492	11,000	10,000
HEATING OIL OR NATURAL GAS	1,267	3,242	3,250	3,413
911 TELECOMMUNICATIONS	39,366	38,069	38,000	38,000
OFFICE SUPPLIES	3,058	4,418	4,200	4,410
UNIFORM & BADGES	1,434	659	1,500	1,500
TRAVEL & TRAINING	1,497	0	3,000	3,000
FOOD & LODGING	970	0	0	0
DUE & ASSOCIATIONS MEMBERSHI	6,196	7,035	6,300	6,300
PRE-EMPLOYMENT SCREENING	325	4	750	750
OFFICE & COMPUTER EQUIPMENT	3,958	1,182	3,000	3,000
FURNITURE & FIXTURES	647	20,339	1,000	1,000
LEASE PURCHASE - COPIER	1,833	1,572	3,400	3,400
TOTAL OPERATING COSTS	\$ 190,612	\$ 168,305	\$ 205,425	\$ 204,798
EQUIPMENT	0	67,893	0	0
TOTAL CAPITAL	\$ -	\$ 67,893	\$ -	\$ -
TOTAL	\$ 903,624	\$ 1,045,023	\$ 1,004,670	\$ 997,116

County of Amherst, Virginia – Proposed Budget – FY 2023-2024

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 2021	ACTUAL FY 2022	AMENDED FY 2023	PROPOSED FY 2024
PERSONNEL	\$0	\$0	\$0	\$0
TOTAL OPERATING COSTS	32,766	173,737	116,500	166,750
CAPITAL	0	0	0	0
EXPENDITURES	\$32,766	\$173,737	\$116,500	\$166,750
REVENUES	0	0	0	0
NET COUNTY FUNDS	\$32,766	\$173,737	\$116,500	\$166,750
FULL-TIME POSITIONS	0	0	0	0
PART-TIME POSITIONS	0	0	0	0

EXPLANATION OF CHANGES FOR FY 2024

The FY24 budget reflects an increase for increased use of the regional juvenile detention center.

COUNTY STRATEGIC GOALS

Agency
Primarily
Supports

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

√

PERFORMANCE MEASURES

The Other Public Safety metrics are being developed.

County of Amherst, Virginia – Proposed Budget – FY 2023-2024
OTHER PUBLIC SAFETY

	ACTUAL FY 2021	ACTUAL FY 2022	AMENDED FY 2023	PROPOSED FY 2024
CORONERS	\$ 480	\$ 860	\$ 500	\$ 750
CONFINE CARE OF JUVENILES	13,564	156,969	100,000	150,000
HUMANE SOCIETY-LICENSE PLATE	2,814	0	0	0
FOREST FIRE TAX	15,908	15,908	16,000	16,000
TOTAL OPERATING COSTS	\$ 32,766	\$ 173,737	\$ 116,500	\$ 166,750
TOTAL	\$ 32,766	\$ 173,737	\$ 116,500	\$ 166,750

County of Amherst, Virginia – Proposed Budget – FY 2023-2024

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 2021	ACTUAL FY 2022	AMENDED FY 2023	PROPOSED FY 2024
PERSONNEL	\$2,045,514	\$2,211,107	\$2,482,002	\$2,560,574
TOTAL OPERATING COSTS	1,032,456	1,255,610	1,398,942	1,529,418
CAPITAL	123,946	312,084	1,103,608	628,650
EXPENDITURES	\$3,201,916	\$3,778,801	\$4,984,552	\$4,718,642
REVENUES	1,481,129	1,486,555	1,589,401	1,514,051
NET COUNTY FUNDS	\$1,720,787	\$2,292,246	\$3,395,151	\$3,204,591
FULL-TIME POSITIONS	34	34	34	34
PART-TIME POSITIONS	7	7	7	7

EXPLANATION OF CHANGES FOR FY 2024

The FY24 budget reflects a decrease associated with less capital investment for the coming year.

COUNTY STRATEGIC GOALS

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

PERFORMANCE MEASURES

The Public Safety metrics are being developed.

County of Amherst, Virginia – Proposed Budget – FY 2023-2024

PUBLIC SAFETY

<i>EMS</i>	ACTUAL FY 2021	ACTUAL FY 2022	AMENDED FY 2023	PROPOSED FY 2024
SALARIES & WAGES FULL-TIME	\$ 1,164,151	\$ 1,364,535	\$ 1,508,492	\$ 1,531,800
SALARIES & WAGES PART TIME	164,910	87,670	97,850	135,000
CERTIFICATION PAY	0	0	45,000	55,000
FICA	98,240	106,779	120,510	128,625
RETIREMENT	90,553	110,397	156,967	156,967
HOSPITALIZATION	97,770	124,185	181,551	181,551
GR LIFE	11,346	14,675	18,746	18,746
WORKMAN'S COMP	59,940	33,101	43,000	43,000
EMPLOYEE'S ASSISTANCE	0	648	650	650
VRS-HEALTH INS CREDIT	2,019	2,444	2,238	2,238
S/LTD	96	200	117	117
TOTAL PERSONNEL	\$ 1,689,025	\$ 1,844,636	\$ 2,175,122	\$ 2,253,694
PROFESSIONAL SERVICES	35,492	14,851	50,000	25,000
MAINT SERVICE CONTRACT	31,303	47,205	35,000	45,000
ADVERTISEMENT	568	0	1,000	1,000
CONTRACT SERVICES	0	0	7,350	7,350
ELECTRICAL-TOBACCO ROW TOWER	117	139	250	250
POSTAL SERVICES	510	506	1,000	1,000
TELECOMMUNICATIONS	6,993	7,214	7,500	7,500
OFFICE SUPPLIES	1,465	750	1,545	1,545
MEDICAL AND LABORATORY SUPPL	30,226	24,708	33,075	33,075
UNIFORMS & BADGES	22,636	45,202	32,445	41,715
TRAVEL & TRAINING	4,546	8,526	7,210	7,210
EDUCATION INCENTIVE	0	0	20,000	20,000
FOOD & LODGING	2,145	3,148	0	0
DUES & MEMBERSHIP	0	55	500	500
PRE-EMPLOYMENT SCREENING	6,862	6,404	5,120	5,120
EQUIPMENT/MEDICAL COMMUNICAT	49,560	25,440	20,000	35,000
TOTAL OPERATING COSTS	\$ 192,422	\$ 184,147	\$ 221,995	\$ 231,265
TOTAL	\$ 1,881,448	\$ 2,028,782	\$ 2,397,117	\$ 2,484,959

<i>EMS Council</i>	ACTUAL FY 2021	ACTUAL FY 2022	AMENDED FY 2023	PROPOSED FY 2024
EMER SVC BD COMP	\$ -	\$ -	\$ 600	\$ 600
FICA	-	-	92	92
TOTAL PERSONNEL	\$ -	\$ -	\$ 692	\$ 692
INSURANCE COVERAGE/VOL FIRE&	130,726	129,444	143,973	150,000
VOLSAP	4,470	4,350	5,000	5,000
VOLUNTEER INCENTIVES	24,000	24,500	24,000	24,000
TOTAL OPERATING COSTS	\$ 159,196	\$ 158,294	\$ 172,973	\$ 179,000
EQUIPMENT	58,288	118,567	118,750	118,750
TOTAL CAPITAL	\$ 58,288	\$ 118,567	\$ 118,750	\$ 118,750
TOTAL	\$ 217,484	\$ 276,861	\$ 292,415	\$ 298,442

County of Amherst, Virginia – Proposed Budget – FY 2023-2024

PUBLIC SAFETY

<i>Volunteer Fire</i>	ACTUAL FY 2021	ACTUAL FY 2022	AMENDED FY 2023	PROPOSED FY 2024
FICA	\$ 492	\$ 547	\$ -	\$ 547
PROFESSIONAL SVCS EQUIP TES	\$1,779	\$7,853	\$13,500	\$13,500
CONTRIB AMHERST VOL FIRE	41,000	41,000	41,000	45,100
CONTRIB GLADSTONE FIRE	0	0	3,533	3,533
CONTRIB PINEY RIVER FIRE	3,718	3,718	3,718	3,718
CONTRIB MONELISON FIRE	66,000	66,000	66,000	72,600
CONTRIB PEDLAR VOL FIRE	30,000	30,000	30,000	33,000
CONTRIB BIG ISLAND FIRE	5,261	5,261	5,261	5,261
FUELING COST-VOL FIRE SERVIC	13,856	23,247	17,850	20,000
FIRE PROGRAM FUND ALLOCATION	74,861	79,304	120,000	120,000
FIRE TRAINING	12,915	13,878	28,000	28,000
TOTAL OPERATING COSTS	\$ 249,882	\$ 270,807	\$ 328,862	\$ 345,259
PROTECTIVE EQUIPMENT	15,861	7,433	36,000	36,000
EQUIPMENT - SMALL	\$0	\$99,882	\$20,000	\$20,000
EQUIPMENT - LARGE	0	62,587	914,958	0
TOTAL CAPITAL	\$15,861	\$169,902	\$970,958	\$56,000
TOTAL	\$265,743	\$440,710	\$1,299,820	\$401,259

<i>Volunteer Rescue</i>	ACTUAL FY 2021	ACTUAL FY 2022	AMENDED FY 2023	PROPOSED FY 2024
MONELISON RESCUE & FIRE TELE	\$ 845	\$ 855	\$ 832	\$ 832
CONTRIB AMHERST RESCUE	0	0	46,335	46,335
CONTRIB MONELISON RESCUE	41,869	41,869	41,869	41,869
CONTRIB PEDLAR RESCUE	8,297	9,348	15,000	13,000
CONTRIB BIG ISLAND RESCUE	0	19,168	19,168	0
FUELING COST-VOL RESCUE SERV	37,014	71,058	44,000	75,000
4FORLIFE SHARE VEHICLE REGIS	0	11,169	32,000	32,000
RESCUE TRAINING	0	0	5,000	5,000
TOTAL OPERATING COSTS	\$ 88,025	\$ 153,467	\$ 204,204	\$ 214,036
TOTAL	\$ 88,025	\$ 153,467	\$ 204,204	\$ 214,036

County of Amherst, Virginia – Proposed Budget – FY 2023-2024

PUBLIC SAFETY

<i>Public Safety Operations</i>	ACTUAL FY 2021	ACTUAL FY 2022	AMENDED FY 2023	PROPOSED FY 2024
SALARIES & WAGES FULL-TIME	\$ 277,772	\$ 281,714	\$ 222,819	\$ 222,819
SALARIES & WAGES PART TIME	6,018	7,383	10,000	10,000
FICA	19,914	20,208	16,706	16,706
RETIREMENT (VSRS)	20,132	23,858	24,765	24,765
HOSPITAL/MEDICAL PLANS	29,308	29,722	22,328	22,328
LIFE INS-EMPLOYEE & EMPLOYER	2,767	2,949	2,986	2,986
WORKMEN'S COMPENSATION	0	0	6,000	6,000
EMPLOYEE ASSISTANCE PROGRAM	0	108	110	110
VRS - HEALTH INS CREDIT	482	528	357	357
S/LTD	96	0	117	117
TOTAL PERSONNEL	\$ 356,489	\$ 366,471	\$ 306,188	\$ 306,188
PROFESSIONAL SERVICES	0	125	0	0
REPAIRS & MAINTENANCE	947	820	2,500	2,500
MAINTENANCE SVC CONTRACTS	1,812	1,871	10,000	10,000
REPAIRS - AUTO	39,179	29,757	34,067	34,067
RADIO MAINTENANCE - OTHER	156,180	128,148	145,000	156,600
RADIO MAINTENANCE-PUBLIC SAF	2,515	7,472	6,000	6,000
JANITORIAL SERVICES	10,580	11,460	11,000	11,000
POSTAL SERVICES	183	317	300	300
TELECOMMUNICATIONS	5,614	5,270	4,000	4,000
LIBILITY INSURANCE - AUTO	2,720	3,185	3,200	3,200
OFFICE SUPPLIES	1,123	3,097	750	750
EMER SVC DISASTER SUPPLIES	0	351	2,000	2,000
GAS OIL GREASE	12,456	16,215	13,781	13,781
AUTO TIRES TUBES AND PARTS	8,338	8,660	15,435	15,435
TRAVEL & TRAINING	2,376	3,231	3,650	3,650
DUES & ASSOC MEMBERSHIPS	255	1,105	1,700	1,700
REG RADIO OPERATIONS	78,500	78,500	78,500	84,780

County of Amherst, Virginia – Proposed Budget – FY 2023-2024

PUBLIC SAFETY

<i>Public Safety Operations</i>	ACTUAL FY 2021	ACTUAL FY 2022	AMENDED FY 2023	PROPOSED FY 2024
VOL RECOGNITION & TRAINING	0	0	0	3,000
BREMS ASSISTANCE	5,277	741	6,180	24,000
HAZARDOUS MATERIALS EQUIPMEN	0	0	500	500
RENTAL - ANTENNA SITE	11,148	11,447	11,845	11,845
RENTAL - COPIER	3,818	3,386	4,000	4,000
TOTAL OPERATING COSTS	\$ 343,021	\$ 315,158	\$ 354,408	\$ 393,108
EQUIPMENT	9,921	12,297	12,900	27,900
FURNITURE & FIXTURES	-	-	1,000	1,000
MOTOR VEHICLE	39,876	11,318	-	425,000
TOTAL CAPITAL	\$ 49,797	\$ 23,615	\$ 13,900	\$ 453,900
TOTAL	\$ 749,307	\$ 705,243	\$ 674,496	\$ 1,153,196

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County of Amherst, Virginia – Proposed Budget – FY 2023-2024

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 2021	ACTUAL FY 2022	AMENDED FY 2023	PROPOSED FY 2024
PERSONNEL	\$3,670,314	\$3,841,810	\$4,253,514	\$4,399,573
TOTAL OPERATING COSTS	512,840	601,898	515,252	619,760
CAPITAL	391,299	228,630	232,500	248,000
EXPENDITURES	\$4,574,453	\$4,672,337	\$5,001,266	\$5,267,333
REVENUES	2,023,324	2,124,343	2,195,664	2,428,717
NET COUNTY FUNDS	\$2,551,129	\$2,547,994	\$2,805,602	\$2,838,616
FULL-TIME POSITIONS	49	49	49	49
PART-TIME POSITIONS	11	11	11	11

EXPLANATION OF CHANGES FOR FY 2024

The FY24 budget reflects increases due to increasing overtime and fuel costs...

COUNTY STRATEGIC GOALS

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

PERFORMANCE MEASURES

The Sheriff department metrics are being developed.

County of Amherst, Virginia – Proposed Budget – FY 2023-2024

SHERIFF

	ACTUAL FY 2021	ACTUAL FY 2022	AMENDED FY 2023	PROPOSED FY 2024
SALARIES & WAGES	\$ 2,775,472	\$ 2,921,949	\$ 3,199,321	\$ 3,346,157
FICA	200,380	213,159	224,985	224,985
RETIREMENT (VSRS)	260,867	265,594	324,537	324,537
HOSPITAL/MEDICAL PLANS	346,359	343,166	408,857	408,857
LIFE INS - EMPLOYEE & EMPLOY	32,248	32,832	38,976	38,979
WORKMEN'S COMPENSATION	48,527	57,122	50,000	50,000
EMPLOYEE ASSISTANCE PROGRAM	0	1,377	1,400	1,400
VRS- HEALTH INS CREDIT	5,776	5,880	4,658	4,658
STANDARD LTD	685	730	780	0
TOTAL PERSONNEL	\$ 3,670,314	\$ 3,841,810	\$ 4,253,514	\$ 4,399,573
HEALTH SERVICES (VET)	713	1,033	1,500	3,000
PROFESSIONAL SERVICES	4,671	720	4,600	40,000
REPAIRS-AUTOMOBILE	66,245	62,687	48,070	60,000
REPAIRS AUTO-INSURANCE RECOV	(32,837)	(32,387)	0	-
MAINTENANCE SVC CONTRACTS	40,302	43,617	35,172	35,000
ADVERTISING	990	640	1,000	1,000
REPAIRS & MAINTENANCE	11,357	2,979	7,000	7,000
REPAIRS - FURNITURE & FIXTUR	1,028	959	510	510
REPAIRS - AUTOMOBILE RADIO	3,527	2,869	6,000	6,000
JANITORIAL SERVICE CONTRACT	33,600	33,640	33,600	33,600
ELECTRICAL SERVICES	25,699	28,085	30,000	30,000
WATER & SEWER	3,709	2,852	4,500	4,500
POSTAL SERVICES	3,296	2,773	3,000	3,000
TELECOMMUNICATION	60,670	58,822	60,000	60,000
LIABILITY INSURANCE AUTO	24,880	27,054	31,300	31,300
OFFICE SUPPLIES	4,788	4,154	4,610	4,000
CANINE SUPPLIES	5,266	10,963	4,500	8,000
JANITORIAL SUPPLIES	2,630	1,781	2,500	2,500
GASOLINE OIL GREASE	106,457	184,114	130,000	160,000
POLICE SUPPLIES	49,722	48,831	20,554	35,000
UNIFORMS & WEAR APPAREL	26,210	22,136	23,180	22,000
POLICE SUPPLIES - NARCOTIC	4,500	8,500	0	-
INOCULATIONS OR PHYSICALS	750	1,545	1,000	1,000
AUTO TIRES TUBES PARTS	11,063	15,238	18,500	18,500

County of Amherst, Virginia – Proposed Budget – FY 2023-2024

SHERIFF

	ACTUAL FY 2021	ACTUAL FY 2022	AMENDED FY 2023	PROPOSED FY 2024
TRAVEL & TRAINING	38,640	41,890	34,806	34,000
DUES & ASSOC MEMBERSHIPS	9,485	11,370	2,850	12,350
PRE-EMPLOY SCREENING & MISC.	650	2,618	2,200	2,200
CHS BEAUTIFICATION/WORKFORCE	1,225	7,426	0	-
INTERMENT EXPENSES	0	1,200	500	1,500
RENTAL OF EQUIPMENT	3,604	3,789	3,800	3,800
TOTAL OPERATING COSTS	\$ 512,840	\$ 601,898	\$ 515,252	\$ 619,760
EQUIPMENT	94,204	23,419	54,500	70,000
FURNITURE & FIXTURES	1,309	1,905	1,000	1,000
COMMUNICATIONS EQUIPMENT	784	360	2,000	2,000
CANINE	15,000	8,900	0	0
MOTOR VEHICLES	280,002	194,046	175,000	175,000
TOTAL CAPITAL	\$ 391,299	\$ 228,630	\$ 232,500	\$ 248,000
TOTAL	\$ 4,574,453	\$ 4,672,337	\$ 5,001,266	\$ 5,267,333



AMHERST

Perfect Slice of Virginia

AMHERST COUNTY
GENERAL SERVICES

County of Amherst, Virginia – Proposed Budget – FY 2023-2024
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.

FIN

	ACTUAL FY 2021	ACTUAL FY 2022	AMENDED FY 2023	PROPOSED FY 2024
PERSONNEL	\$190,776	\$143,220	\$187,992	\$187,992
TOTAL OPERATING COSTS	244,199	257,419	293,850	371,650
CAPITAL	0	455,146	0	0
EXPENDITURES	\$434,975	\$855,786	\$481,842	\$559,642
REVENUES	0	0	0	0
NET COUNTY FUNDS	\$434,975	\$855,786	\$481,842	\$559,642
FULL-TIME POSITIONS	3	3	3	3
PART-TIME POSITIONS	0	0	0	0

ANCIAL DATA

EXPLANATION OF CHANGES FOR FY 2024

The FY4 budget reflects increasing small maintenance projects costs.

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

PERFORMANCE MEASURES

The Building Maintenance metrics are being developed

County of Amherst, Virginia – Proposed Budget – FY 2023-2024
BUILDING MAINTENANCE

	ACTUAL FY 2021	ACTUAL FY 2022	AMENDED FY 2023	PROPOSED FY 2024
SALARIES FULL-TIME	\$ 144,696	\$ 109,092	\$ 132,219	\$ 132,219
FICA	10,540	7,954	9,418	9,418
RETIREMENT (VSRS)	14,900	11,106	14,485	14,485
HOSPITAL/MEDICAL PLANS	18,155	12,922	27,470	27,470
LIFE INS - EMPLOYEE & EMPLOY	1,842	1,373	1,727	1,727
WORKMEN'S COMPENSATION	13	0	1,800	1,800
EMPLOYEE ASSISTANCE PROGRAM	0	189	190	190
VRS- HEALTH INS CREDIT	330	246	208	208
S/LTD HYBRID	300	338	475	475
TOTAL PERSONNEL	\$ 190,776	\$ 143,220	\$ 187,992	\$ 187,992
REPAIR CONTRACTS	3,708	2,500	4,000	4,000
MAINTENANCE SVC CONTRACTS	23,470	18,099	27,500	27,500
HVAC MAINTENANCE SERVICE CON	60,577	74,078	68,000	80,000
SECURITY & FIRE ALARM MONITO	825	825	1,000	1,000
REPAIRS & MAINT ON EQUIPMENT	854	0	0	0
REPAIRS - AUTO	580	214	2,500	2,500
PAINTING -COUNTY BUILDINGS	7,175	4,983	5,000	6,000
JANITORIAL SERVICES	90,591	103,732	121,000	127,100
TELECOMMUNICATIONS	1,739	1,600	2,200	1,700
LIABILITY INSURANCE - AUTO	2,756	1,592	2,000	2,000
OFFICE SUPPLIES	291	126	250	300
JANITORIAL SUPPLIES	6,888	9,162	12,000	12,000
REPAIR & MAINTENANCE SUPPLIE	19,944	24,393	24,000	80,000
GASOLINE OIL GREASE	4,532	6,826	4,000	5,000
UNIFORMS	439	170	1,800	1,200
AUTO TIRES TUBES PARTS	1,130	1,445	2,500	2,000
RENTAL - EQUIPMENT	140	95	500	750
TRAVEL EDUCATION	220	165	2,500	2,500
DUES & ASSOC MEMBERSHIPS	0	0	100	100
FURNITURE & FIXTURES	0	0	1,000	1,000
EQUIPMENT	0	0	5,000	5,000
BUILDING-MAINTENANCE	18,340	7,415	7,000	10,000
TOTAL OPERATING COSTS	\$ 244,199	\$ 257,419	\$ 293,850	\$ 371,650

County of Amherst, Virginia – Proposed Budget – FY 2023-2024

BUILDING MAINTENANCE

	ACTUAL FY 2021	ACTUAL FY 2022	AMENDED FY 2023	PROPOSED FY 2024
VEHICLES	0	9,590	0	0
PARKING LOT MAINTENANCE	0	75,823	0	0
BLDG MAINT - COURTHOUSE	0	349,733	0	0
ROOF REPLACEMENTS		20,000	0	0
CAPITAL	\$ -	\$ 455,146	\$ -	\$ -
TOTAL	\$ 434,975	\$ 855,786	\$ 481,842	\$ 559,642

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County of Amherst, Virginia – Proposed Budget – FY 2023-2024

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 2021	ACTUAL FY 2022	AMENDED FY 2023	PROPOSED FY 2024
PERSONNEL	\$169,052	\$211,500	\$245,203	\$245,203
TOTAL OPERATING COSTS	110,547	59,939	95,000	102,500
CAPITAL	138,771	89,750	30,000	35,500
EXPENDITURES	\$418,370	\$361,190	\$370,203	\$383,203
REVENUES	0	0	0	0
NET COUNTY FUNDS	\$418,370	\$361,190	\$370,203	\$383,203
FULL-TIME POSITIONS	3	4	4	4
PART-TIME POSITIONS	1	0	0	0

EXPLANATION OF CHANGES FOR FY 2024

The FY24 budget reflects increases in equipment needs, park improvements anticipated and contracted services due to general price increases anticipated due to inflation.

COUNTY STRATEGIC GOALS

Agency
Primarily
Supports

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

PERFORMANCE MEASURES

The Grounds Maintenance metrics are contained in the Strategic Plan beginning on page 23 associated with enhancing public facilities.

County of Amherst, Virginia – Proposed Budget – FY 2023-2024

GROUND MAINTENANCE

	ACTUAL FY 2021	ACTUAL FY 2022	AMENDED FY 2023	PROPOSED FY 2024
SALARIES & WAGES FULL-TIME	\$ 95,522	\$ 149,539	\$ 172,536	\$ 172,536
SALARIES & WAGES PART-TIME	30,242	2,572	0	0
FICA	9,141	11,112	12,540	12,540
VRS	10,177	16,123	19,393	19,393
HOSPITALIZATION	19,916	29,137	35,238	35,238
GR LIFE	1,258	1,993	2,312	2,312
UNEMPLOYMENT CLAIMS	2,268	0	0	0
WORKMAN COMP	0	0	2,300	2,300
EMPLOYEE ASSISTANCE	0	81	85	85
VRS-HEALTH CREDIT	225	357	273	273
S/LTDP STANDARD	303	585	526	526
TOTAL PERSONNEL	\$ 169,052	\$ 211,500	\$ 245,203	\$ 245,203
PROFESSIONAL SVC - ENGINEERI	823	105	1,500	1,500
REPAIRS & MAINT - EQUIP	7,334	7,780	5,000	5,000
REPAIRS AND MAINTENANCE	3,753	126	2,000	2,000
REPAIRS AUTO	1,051	1,765	4,000	4,000
CONTRACTED SERVICES	48,438	7,150	16,000	16,000
JANITORIAL SERVICES-PARKS	23,829	20,571	27,500	30,000
TELECOMMUNICATIONS	540	1,463	1,500	1,500
LIABILITY-AUTO	0	796	1,000	1,000
OFFICE SUPPLIES	578	283	1,000	1,000
REPAIRS & MAINTENANCE SUPPLI	5,000	3,231	5,000	5,000
GASOLINE OIL GREASE	3,742	8,169	15,000	17,500
UNIFORMS	309	41	1,500	1,500
AUTO TIRES TUBES PARTS	552	843	2,000	2,000
RENTAL-EQUIPMENT	0	0	500	1,000
TRAVEL & EDUCATION	145	0	1,500	1,500
LANDSCAPING & BEAUTIFICATION	14,053	6,758	10,000	12,000
INDUSTRIAL PARK MAINTENANCE	0	858	0	0
FURNITURE & FIXTURES	400	0	0	0
TOTAL OPERATING COSTS	\$ 110,547	\$ 59,939	\$ 95,000	\$ 102,500

County of Amherst, Virginia – Proposed Budget – FY 2023-2024

GROUND MAINTENANCE

	ACTUAL FY 2021	ACTUAL FY 2022	AMENDED FY 2023	PROPOSED FY 2024
EQUIPMENT	12,102	1,080	5,000	500
EQUIPMENT - MOWERS	9,333	20,279	10,000	15,000
PARK RENOVATIONS	117,336	68,392	15,000	20,000
TOTAL CAPITAL	\$ 138,771	\$ 89,750	\$ 30,000	\$ 35,500
TOTAL	\$ 418,370	\$ 361,190	\$ 370,203	\$ 383,203

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County of Amherst, Virginia – Proposed Budget – FY 3-2024

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 2021	ACTUAL FY 2022	AMENDED FY 2023	PROPOSED FY 2024
PERSONNEL	\$927,556	\$1,091,829	\$1,264,628	\$1,279,628
TOTAL OPERATING COSTS	803,413	824,303	644,900	644,900
CAPITAL	48,654	73	15,000	15,000
EXPENDITURES	\$1,779,623	\$1,916,205	\$1,924,528	\$1,939,528
REVENUES	1,778,425	1,986,467	2,047,030	2,022,028
NET COUNTY FUNDS	\$1,198	-\$70,262	-\$122,502	-\$82,500
FULL-TIME POSITIONS	10	12	12	12
PART-TIME POSITIONS	25	25	25	25

EXPLANATION OF CHANGES FOR FY 2024

The FY24 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
5. Recruit and Retain High Quality Staff
6. Increase Citizen Engagement

√

PERFORMANCE MEASURES

The Solid Waste metrics are being developed.

County of Amherst, Virginia – Proposed Budget – FY 3-2024

SOLID WASTE

<i>CONVENIENCE CENTERS</i>	ACTUAL FY 2021	ACTUAL FY 2022	AMENDED FY 2023	PROPOSED FY 2024
SALARIES & WAGES - FULL-TIME	\$ 296,816	\$ 111,179	\$ 179,513	\$ 194,513
SALARIES & WAGES - PART-TIME	0	300,912	318,000	318,000
FICA	22,544	31,360	38,563	38,563
VRS	7,724	10,646	13,697	13,697
HOSPITALIZATION	12,703	15,522	20,370	20,370
GR LIFE	955	1,316	1,633	1,633
UNEMPLOYMENT	1,177	0	0	0
WORKMAN'S COMP	0	0	5,000	5,000
HEALTH INS CREDIT	171	236	195	195
S/LTD	188	323	435	435
TOTAL PERSONNEL	\$ 342,278	\$ 471,492	\$ 577,406	\$ 592,406
REPAIR MAINT - EQUIPMENT	4,748	11,001	18,000	18,000
REPAIRS - TRUCKS	8,024	23,335	25,000	25,000
CONTRACTED SVCS (PORTABLE TO	6,459	7,662	10,000	10,000
REPAIR TO GREEN BOX SITES	6,403	7,123	0	0
UPGRADE GREEN BOX SITES	8,090	1,695	0	0
CONTRACTED COLLECTION SVC	0	74	0	0
CONTRACTED HAULING SERVICES	1,394	0	15,000	10,000
ELECTRIC	9,264	11,758	10,000	10,000
TELECOMMUNICATION	5,288	5,780	5,500	6,000
OFFICE SUPPLIES	110	588	1,000	1,000
CAR DECALS	1,034	0	1,000	1,000
FUEL-TRUCKS ONLY	26,399	80,891	45,000	45,000
GREASE OIL GAS	1,346	1,167	3,000	3,000
EQUIPMENT	2,815	739	10,000	10,000
TOTAL OPERATING COSTS	\$ 81,374	\$ 151,814	\$ 143,500	\$ 139,000
TOTAL	\$ 423,652	\$ 623,307	\$ 720,906	\$ 731,406

<i>LANDFILL CLOSURE</i>	ACTUAL FY 2021	ACTUAL FY 2022	AMENDED FY 2023	PROPOSED FY 2024
PROF SERVICES - ENGINEERING	\$ 21,156	\$ 471	\$ 25,000	\$ 15,000
SITE MAINTENANCE	0	0	500	500
ADVERTISING	0	0	500	500
ENVIRONMENTAL MONITORING	26,600	15,916	60,000	30,000
CONTRACTED SERVICES	117	1,630	3,000	3,000
PERMIT AMENDMENTS	1,172	1,176	6,000	6,000
TOTAL OPERATING COSTS	\$ 49,045	\$ 19,193	\$ 95,000	\$ 55,000
TOTAL	\$ 49,045	\$ 19,193	\$ 95,000	\$ 55,000

County of Amherst, Virginia – Proposed Budget – FY 3-2024

SOLID WASTE

<i>RECYCLING</i>	ACTUAL FY 2021	ACTUAL FY 2022	AMENDED FY 2023	PROPOSED FY 2024
SITE REPAIR & MAINTENANCE	\$ 1,454	\$ -	\$ 2,000	\$ 2,000
REPAIR & MAINTENANCE	969	128	500	500
CONTRACT-RECYCLING	21,600	0	15,000	15,000
PRINTING & BINDING	0	0	500	500
OFFICE SUPPLIES	798	427	500	500
COALITION FOR CLEANER COUNTY		0	8,000	8,000
COMMUNITY ED PROGRAM	805	240	1,000	1,000
TOTAL OPERATING COSTS	\$ 25,626	\$ 795	\$ 27,500	\$ 27,500
TOTAL	\$ 25,626	\$ 795	\$ 27,500	\$ 27,500

<i>SOLID WASTE ADMINISTRATION</i>	ACTUAL FY 2021	ACTUAL FY 2022	AMENDED FY 2023	PROPOSED FY 2024
SALARIES & WAGES FULL-TIME	\$ 132,850	\$ 137,409	\$ 145,249	\$ 145,249
FICA	8,989	9,287	10,669	10,669
RETIREMENT(VRS)	14,216	14,784	16,326	16,326
HOSPITALIZATION	19,700	20,436	24,812	24,812
GROUP LIFE	2,095	2,518	1,946	1,946
WORKMAN'S COMPENSATION	24,475	(236)	2,000	2,000
EMPLOYEE ASSISTANCE	0	0	200	200
HEALTH INS CREDIT	315	327	232	232
HYBRID - LTD	692	720	767	767
TOTAL PERSONNEL	\$ 203,332	\$ 185,245	\$ 202,201	\$ 202,201
MAINT SVC CONTRACTS	300	480	300	300
JANITORIAL SERVICES	17,700	18,325	20,000	20,000
ADVERTISING	0	0	500	500
ELECTRICAL	1,173	1,820	1,200	1,200
POSTAGE	295	377	400	400
TELECOMMUNICATION	7,401	7,108	8,000	8,000
OFFICE SUPPLIES	1,608	2,401	2,000	2,000
MAINTENANCE SUPPLIES	451	120	500	500
TRAVEL	0	250	0	0
TRAVEL-EDUCATION	3,319	5,254	6,000	8,000
DUES & SUBSCRIPTIONS	405	2,980	1,200	1,200
OTHER OPERATING COSTS	311	139	0	0
FURNITURE & FIXTURES	474	347	1,000	1,000
SOFTWARE	6,856	8,570	0	0
RENTAL-COPIER	1,169	1,139	1,300	1,300
TOTAL OPERATING COSTS	\$ 41,462	\$ 49,310	\$ 42,400	\$ 44,400
TOTAL	\$ 244,794	\$ 234,555	\$ 244,601	\$ 246,601

County of Amherst, Virginia – Proposed Budget – FY 3-2024

SOLID WASTE

<i>LANDFILL OPERATIONS</i>	ACTUAL FY 2021	ACTUAL FY 2022	AMENDED FY 2023	PROPOSED FY 2024
SALARIES & WAGES FULL-TIME	\$ 302,837	\$ 323,295	\$ 317,908	\$ 317,908
SALARIES & WAGES PART-TIME	0	0	43,115	43,115
FICA	22,779	24,050	27,486	27,486
VRS	26,608	25,778	33,669	33,669
HOSPITALIZATION	24,827	39,993	48,921	48,921
GROUP LIFE	3,289	3,198	4,014	4,014
WORKMAN'S COMP	32	17,133	8,000	8,000
EMPLOYEE ASSISTANCE	0	189	200	200
HEALTH INS CREDIT	589	573	479	479
HYBRID LTD	985	883	1,229	1,229
TOTAL PERSONNEL	\$ 381,946	\$ 435,092	\$ 485,021	\$ 485,021
PROF SERVICES - ENGINEERING	53,721	46,678	50,000	50,000
REPAIRS & GROUND MAINT	4,986	17,390	10,000	10,000
MAINT AGREEMENTS	4,877	1,342	6,000	6,000
ADVERTISING	-	483	1,000	1,000
REPAIR & MAINT - EQUIP	100,451	126,857	85,000	85,000
REPAIR & MAINT	8,155	11,688	7,500	7,500
LEACHATE HAULING	45,659	11,040	15,000	15,000
CONTRACTED SERVICES	54,492	1,716	10,000	10,000
ENVIRONMENTAL MONITORING	94,337	108,341	75,000	75,000
ELECTRICAL	1,444	1,400	6,000	6,000
WATER SERVICES	710	467	3,000	1,500
AUTO INSURANCE	3,674	4,842	4,500	4,500
TIRE DISPOSAL	7,748	11,062	15,000	15,000
GASOLINE OIL GREASE	74,692	148,566	85,000	85,000
UNIFORMS	7,189	17,312	5,500	5,500
HHW DISPOSAL	1,109	16,415	6,000	10,000
INOCULATION & PHYSICAL EXAM	99	100	500	500
ROAD MATERIAL	81,238	77,106	60,000	60,000
EQUIPMENT SUPPLIES	1,618	2,290	4,000	4,000
TRAVEL - EDUCATION	4,225	4,759	5,000	5,000
OTHER OPERATING COSTS	667	782	0	0
DEQ FEES/PERMIT AMENDMENT	4,363	4,212	5,000	5,000
LEASE PURCHASE - EQUIPMENT	50,404	8,331	0	0
TOTAL OPERATING COSTS	\$ 605,858	\$ 623,179	\$ 459,000	\$ 461,500
EQUIPMENT PURCHASE	48,654	58	15,000	15,000
VEHICLE PURCHASE	0	15	0	0
TOTAL CAPITAL	\$ 48,654	\$ 73	\$ 15,000	\$ 15,000
TOTAL	\$ 1,036,458	\$ 1,058,344	\$ 959,021	\$ 961,521

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AMHERST

Perfect Slice of Virginia

AMHERST COUNTY

CULTURE & LEISURE

County of Amherst, Virginia – Proposed Budget – FY 2023-2024

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 2021	ACTUAL FY 2022	AMENDED FY 2023	PROPOSED FY 2024
PERSONNEL	\$644,808	\$646,538	\$703,696	\$712,373
TOTAL OPERATING COSTS	172,589	179,022	224,420	216,320
CAPITAL	12,210	14,691	9,000	9,000
EXPENDITURES	\$829,607	\$840,251	\$937,116	\$937,693
REVENUES	166,220	181,166	167,240	185,000
NET COUNTY FUNDS	\$663,387	\$659,085	\$769,876	\$752,693
FULL-TIME POSITIONS	11	11	11	11
PART-TIME POSITIONS	7	7	7	7

EXPLANATION OF CHANGES FOR FY 2024

The FY24 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

5. Recruit and Retain High Quality Staff

6. Increase Citizen Engagement

✓

✓

✓

✓

PERFORMANCE MEASURES

The Library metrics are being developed.

County of Amherst, Virginia – Proposed Budget – FY 2023-2024

LIBRARY

	ACTUAL FY 2021	ACTUAL FY 2022	AMENDED FY 2023	PROPOSED FY 2024
SALARIES & WAGES FULL-TIME	\$ 482,045	\$ 475,072	\$ 509,432	\$ 517,492
FICA	34,549	33,663	35,995	36,612
RETIREMENT (VRS)	46,400	46,142	53,151	53,151
HOSPITAL/MEDICAL PLANS	73,658	83,091	96,403	96,403
LIFE INS-EMPLOYER & EMPLOYEE	5,736	5,704	6,337	6,337
UNEMPLOYMENT	69	0	0	0
WORKMEN'S COMP	457	370	400	400
EMPLOYEE ASSISTANCE PROGRAM	0	297	300	300
VRS- HEALTH INS CREDIT	1,027	1,022	757	757
HYBRID-LT DISABILITY	867	1,178	921	921
TOTAL PERSONNEL	\$ 644,808	\$ 646,538	\$ 703,696	\$ 712,373
REPAIRS & MAINTENANCE	226	359	300	300
MAINTENANCE SERVICE CONTRACT	48	0	700	700
MAINT SVC CONTRACTS-EQUIP	872	741	4,000	4,000
ADVERTISING	0	0	3,000	0
REPAIR & MAINT FURN & EQUIP	0	0	100	0
JANITORIAL SVC CONTRACT	25,602	26,724	27,000	27,000
COMPUTER SERVICES	12,920	8,307	20,000	20,000
ELECTRICAL SERVICES	5,986	6,694	7,000	7,000
WATER & SEWER SERVICES	2,212	3,615	4,500	4,500
POSTAL SERVICES	2,800	1,408	2,800	2,800
TELECOMMUNICATIONS	7,988	8,167	13,020	13,020
OFFICE SUPPLIES	6,437	10,649	8,000	8,000
BOOKS & SUBSCRIPTIONS	100,733	106,621	120,000	115,000
COMPUTER SUPPLIES AND SOFTWA	0	0	4,000	4,000
TRAVEL-EDUCATION	4,277	4,120	6,000	6,000
DUES/MEMBERSHIP	800	205	0	0
SPECIAL PROGRAMMING SUPPLIES	1,688	1,411	4,000	4,000
TOTAL OPERATING COSTS	\$ 172,589	\$ 179,022	\$ 224,420	\$ 216,320
EQUIPMENT	12,278	7,861	5,000	5,000
FURNITURE & FIXTURES	(68)	6,830	4,000	4,000
TOTAL CAPITAL	\$ 12,210	\$ 14,691	\$ 9,000	\$ 9,000
TOTAL	\$ 829,607	\$ 840,251	\$ 937,116	\$ 937,693

County of Amherst, Virginia – Proposed Budget – FY 2023-2024

MUSEUM

DESCRIPTION

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

FINANCIAL DATA

	ACTUAL FY 2021	ACTUAL FY 2022	AMENDED FY 2023	PROPOSED FY 2024
PERSONNEL	\$58,134	\$62,679	\$70,888	\$70,888
TOTAL OPERATING COSTS	552	1,274	1,825	2,088
CAPITAL	0	0	0	0
EXPENDITURES	\$58,686	\$63,953	\$72,713	\$72,976
REVENUES	0	0	0	0
NET COUNTY FUNDS	\$58,686	\$63,953	\$72,713	\$72,976
FULL-TIME POSITIONS	1	1	1	1
PART-TIME POSITIONS	0	0	0	0

EXPLANATION OF CHANGES FOR FY 2024

The FY24 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	✓
5. Recruit and Retain High Quality Staff	
6. Increase Citizen Engagement	✓

PERFORMANCE MEASURES

The Museum metrics are being developed.

County of Amherst, Virginia – Proposed Budget – FY 2023-2024

MUSEUM

	ACTUAL FY 2021	ACTUAL FY 2022	AMENDED FY 2023	PROPOSED FY 2024
SALARIES & WAGES FULL-TIME	\$ 48,188	\$ 51,848	\$ 58,575	\$ 58,575
FICA	3,740	4,051	4,481	4,481
RETIREMENT (VSRS)	5,169	5,620	6,584	6,584
LIFE INS-EMPLOYER & EMPLOYEE	639	695	785	785
WORKMEN'S COMPENSATION	32	37	30	30
EMPLOYEE ASSISTANCE PROGRAM	0	27	30	30
HEALTH INS CREDIT	114	124	94	94
HYBRID-LT DISABILITY	252	277	309	309
TOTAL PERSONNEL	\$ 58,134	\$ 62,679	\$ 70,888	\$ 70,888
CONTRACTED SERVICES	\$ -	\$ -	\$ 325	\$ 588
OFFICE SUPPLIES	101	124	500	500
COMPUTER SUPPLIES	93	612	500	500
TRAVEL	358	538	500	500
TOTAL OPERATING COSTS	\$ 552	\$ 1,274	\$ 1,825	\$ 2,088
TOTAL	\$ 58,686	\$ 63,953	\$ 72,713	\$ 72,976

County of Amherst, Virginia – Proposed Budget – FY 2022-2024

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 2021	ACTUAL FY 2022	AMENDED FY 2023	PROPOSED FY 2024
PERSONNEL	\$269,955	\$276,443	\$379,481	\$402,979
TOTAL OPERATING COSTS	82,700	91,161	111,022	111,700
CAPITAL	7,793	32,842	116,750	6,000
EXPENDITURES	\$360,448	\$400,446	\$607,253	\$520,679
REVENUES	44,267	57,265	46,000	60,000
NET COUNTY FUNDS	\$316,181	\$343,181	\$561,253	\$460,679
FULL-TIME POSITIONS	3	3	4	4
PART-TIME POSITIONS	12	12	12	12

EXPLANATION OF CHANGES FOR FY 2024

The FY24 budget reflects a decrease from a one-time capital purchase of a new bus in FY 2023.

COUNTY STRATEGIC GOALS

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

PERFORMANCE MEASURES

The Recreation metrics are contained in the Strategic Plan beginning on page 23 associated with citizen engagement and expanding river access.

County of Amherst, Virginia – Proposed Budget – FY 2022-2024

RECREATION

	ACTUAL FY 2021	ACTUAL FY 2022	AMENDED FY 2023	PROPOSED FY 2024
SALARIES & WAGES FULL-TIME	\$ 176,289	\$ 169,224	\$ 217,176	\$ 217,176
SALARIES & WAGES PART-TIME	32,722	47,746	82,800	105,150
FICA	14,561	14,488	21,559	22,707
RETIREMENT (VSRS)	16,675	17,532	24,008	24,008
HOSPITAL/MEDICAL PLANS	21,560	24,661	27,271	27,271
LIFE INS-EMPLOYER & EMPLOYEE	2,061	2,167	2,968	2,968
UNEMPLOYMENT CLAIMS	520	0	0	0
WORKMEN'S COMP	5,084	(190)	3,000	3,000
EMPLOYEE ASSISTANCE PROGRAM	0	81	70	70
VRS- HEALTH INS CREDIT	369	388	354	354
S/LTD	114	346	275	275
TOTAL PERSONNEL	\$ 269,955	\$ 276,443	\$ 379,481	\$ 402,979
CONTRACTED SVCS	\$ 1,300	\$ 2,600	\$ -	\$ 2,600
REPAIRS AND MAINTENANCE	0	4,500	0	0
OUTSIDE PRINTING	120	8	500	1,000
ADVERTISING	1,227	2,437	2,000	2,500
REPAIRS & MAINT - VEHICLES	489	2,354	13,722	3,000
ELECTRICAL SERVICES	26,527	29,289	30,000	32,000
WATER & SEWER SERVICES	1,320	1,676	1,400	1,400
POSTAL SERVICES	275	378	500	500
TELECOMMUNICATIONS	5,990	6,604	6,500	7,000
LIABILITY INSURANCE	777	796	800	0
OFFICE SUPPLIES	2,062	2,031	2,400	2,400
GASOLINE OIL GREASE	1,328	2,470	2,000	2,500
CULTURAL SUPPLIES	983	2,344	2,000	3,000
RECREATIONAL SUPPLIES	21,657	20,986	28,000	25,000
VEHICLE SUPPLIES	0	31	0	0
TRAVEL	2,925	1,605	2,000	3,500
DUES & ASSOC MEMBERSHIPS	540	201	600	700
SPECIAL SERVICES	9,521	8,015	12,000	17,000
SENIOR CITIZENS EXPENSES	4,142	1,484	5,000	6,000
RENTAL-COPIER	1,517	1,352	1,600	1,600
TOTAL OPERATING COSTS	\$ 82,700	\$ 91,161	\$ 111,022	\$ 111,700
PARK EQUIP - REPLACEMENT	4,660	2,635	5,000	5,000
FURNITURE & FIXTURES	3,133	56	1,000	1,000
MOTOR VEHICLES	0	30,151	108,750	0
EQUIPMENT	0	0	2,000	0
TOTAL CAPITAL	\$ 7,793	\$ 32,842	\$ 116,750	\$ 6,000
TOTAL	\$ 360,448	\$ 400,446	\$ 607,253	\$ 520,679

County of Amherst, Virginia – Proposed Budget – FY 2023-2024

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 2021	ACTUAL FY 2022	AMENDED FY 2023	PROPOSED FY 2024
PERSONNEL	\$0	\$0	\$0	\$0
TOTAL OPERATING COSTS	36,263	43,223	52,301	85,400
CAPITAL	2,639	0	0	0
EXPENDITURES	38,902	43,223	52,301	85,400
REVENUES	47,901	70,832	60,300	94,068
NET COUNTY FUNDS	-8,999	-27,609	-7,999	-8,668
FULL-TIME POSITIONS	0	0	0	0
PART-TIME POSITIONS	0	0	0	0

EXPLANATION OF CHANGES FOR FY 2024

The FY24 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. FY24 also reflects an increase in advertising and marketing.

COUNTY STRATEGIC GOALS

Agency
Primarily
Supports

1. Promote Business Growth

✓

2. Promote Tourism

✓

3. Promote and Protect County Assets

4. Achieve Education Excellence

5. Recruit and Retain High Quality Staff

6. Increase Citizen Engagement

✓

PERFORMANCE MEASURES

The Tourism metrics are contained in the Strategic Plan and focuses on attracting more visitors to the county.

County of Amherst, Virginia – Proposed Budget – FY 2023-2024

TOURISM

	ACTUAL FY 2021	ACTUAL FY 2022	AMENDED FY 2023	PROPOSED FY 2024
PROFESSIONAL SERVICES	\$ 29,500	\$ 29,500	\$ 29,500	\$ 29,500
CONTRACTED SERVICES	0	0	0	\$ 14,000
ADVERTISING	4,823	10,600	20,401	35,000
REPAIRS & MAINTENANCE	0	0	400	400
TRAVEL & TRAINING	0	0	0	4,000
DUES & MEMBERSHIPS	0	0	0	500
EQUIPMENT	0	1,388	0	0
RENTAL OF EQUIPMENT	1,940	1,735	2,000	2,000
TOTAL OPERATING COSTS	\$ 36,263	\$ 43,223	\$ 52,301	\$ 85,400
TOTAL	\$ 36,263	\$ 43,223	\$ 52,301	\$ 85,400

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AMHERST

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AMHERST COUNTY

**COMMUNITY
DEVELOPMENT**

County of Amherst, Virginia – Adopted Budget – FY 2023-2024

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 2021	ACTUAL FY 2022	AMENDED FY 2023	PROPOSED FY 2024
PERSONNEL	\$0	\$0	\$0	\$0
TOTAL OPERATING COSTS	436,115	237,912	241,500	57,000
CAPITAL	0	0	0	0
EXPENDITURES	\$436,115	\$237,912	\$241,500	\$57,000
REVENUES	0	0	0	0
NET COUNTY FUNDS	\$436,115	\$237,912	\$241,500	\$57,000
FULL-TIME POSITIONS	0	0	0	0
PART-TIME POSITIONS	0	0	0	0

EXPLANATION OF CHANGES FOR FY 202

The FY24 budget reflects a decrease in contributions to the Economic Development Authority for incentive payments.

COUNTY STRATEGIC GOALS

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

PERFORMANCE MEASURES

The Community Development projects do not have metrics as the goals change every year.

County of Amherst, Virginia – Adopted Budget – FY 2023-2024

COMMUNITY DEVELOPMENT PROJECTS

	ACTUAL FY 2021	ACTUAL FY 2022	AMENDED FY 2023	PROPOSED FY 2024
RIVEREDGE	\$ 218,837	\$ -	\$ -	\$ -
CVTC	0	15,000	0	0
RIVEREDGE BOAT RAMP		92,855	0	0
PHELPS ROAD SCHOOL	6,750	0	0	0
REAL ESTATE PURCHASES		13,999	0	0
MADISON HEIGHTS MASTER PLAN		77,375	0	0
AMHERST COUNTY FAIR	0	0	30,000	0
BROCKMAN PARK RECOUPMENT	26,888	26,772	27,000	27,500
SECOND STAGE	4,500	4,500	4,500	4,500
EDA CONTRIBUTIONS - PROJECTS	179,140	7,411	180,000	25,000
TOTAL OPERATING COSTS	\$ 436,115	\$ 237,912	\$ 241,500	\$ 57,000
TOTAL	\$ 436,115	\$ 237,912	\$ 241,500	\$ 57,000

County of Amherst, Virginia – Proposed Budget – FY 2023-2024

EDA BOARD

DESCRIPTION

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

FINANCIAL DATA

	ACTUAL FY 2021	ACTUAL FY 2022	AMENDED FY 2023	PROPOSED FY 2024
PERSONNEL	\$8,289	\$6,567	\$9,043	\$9,043
TOTAL OPERATING COSTS	0	0	0	0
CAPITAL	0	0	0	0
EXPENDITURES	\$8,289	\$6,567	\$9,043	\$9,043
REVENUES	0	0	0	0
NET COUNTY FUNDS	\$8,289	\$6,567	\$9,043	\$9,043
FULL-TIME POSITIONS	0	0	0	0
PART-TIME POSITIONS	5	5	5	5

EXPLANATION OF CHANGES FOR FY 2024

The FY24 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	✓
5. Recruit and Retain High Quality Staff	
6. Increase Citizen Engagement	✓

PERFORMANCE MEASURES

The EDA supports many of the metrics in the Strategic plan for business growth, tourism, and promoting county assets.

County of Amherst, Virginia – Proposed Budget – FY 2023-2024

EDA BOARD

	ACTUAL FY 2021	ACTUAL FY 2022	AMENDED FY 2023	PROPOSED FY 2024
COMPENSATION	\$ 7,700	\$ 6,100	\$ 8,400	\$ 8,400
FICA	589	467	643	643
TOTAL PERSONNEL	\$ 8,289	\$ 6,567	\$ 9,043	\$ 9,043
TOTAL	\$ 8,289	\$ 6,567	\$ 9,043	\$ 9,043

County of Amherst, Virginia – Proposed Budget – FY 2023-2024

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 2021	ACTUAL FY 2022	AMENDED FY 2023	PROPOSED FY 2024
PERSONNEL	\$108,188	\$98,621	\$99,556	\$124,641
TOTAL OPERATING COSTS	1,875	1,854	4,800	4,800
CAPITAL	0	0	0	0
EXPENDITURES	\$110,063	\$100,475	\$104,356	\$129,441
REVENUES	0	0	0	0
NET COUNTY FUNDS	\$110,063	\$100,475	\$104,356	\$129,441
FULL-TIME POSITIONS	0	0	0	0
PART-TIME POSITIONS	0	0	0	0

EXPLANATION OF CHANGES FOR FY 2024

The FY24 budget reflects an increase in county share of an approved salary increase for all positions by the state.

COUNTY STRATEGIC GOALS

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

PERFORMANCE MEASURES

The Extension Office metrics are contained in the Strategic Plan for promoting agricultural business.

County of Amherst, Virginia – Proposed Budget – FY 2023-2024

EXTENSION SERVICE

	ACTUAL FY 2020	ACTUAL FY 2021	AMENDED FY 2022	PROPOSED FY 2023
COMP COOP EXT AGENTS	\$ 73,452	\$ 108,188	\$ 102,214	\$ 80,453
RETIREMENT (VSRS)	-	-	28,173	19,103
TOTAL PERSONNEL	\$ 73,452	\$ 108,188	\$ 130,387	\$ 99,556
FURNITURE & FIXTURES	2,142	1,875	1,000	1,000
DUES & MEMBERSHIPTS	-	-	-	1,500
TELECOMMUNICATIONS	-	-	2,300	2,300
TOTAL OPERATING COSTS	\$ 2,142	\$ 1,875	\$ 3,300	\$ 4,800
TOTAL	\$ 75,594	\$ 110,063	\$ 133,687	\$ 104,356

County of Amherst, Virginia – Proposed Budget – FY 2023-2024

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 2021	ACTUAL FY 2022	AMENDED FY 2023	PROPOSED FY 2024
PERSONNEL	\$258,483	\$268,002	\$287,936	\$287,936
TOTAL OPERATING COSTS	72,392	78,394	101,366	101,366
CAPITAL	2,000	9,016	17,480	17,480
EXPENDITURES	\$332,875	\$355,412	\$406,782	\$406,782
REVENUES	29,712	45,234	23,150	25,150
NET COUNTY FUNDS	\$303,163	\$310,178	\$383,632	\$381,632
FULL-TIME POSITIONS	3	3	3	3
PART-TIME POSITIONS	0	0	0	0

EXPLANATION OF CHANGES FOR FY 2024

The FY24 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	
5. Recruit and Retain High Quality Staff	
6. Increase Citizen Engagement	√

PERFORMANCE MEASURES

The Planning Department metrics are contained in the Strategic Plan for promoting business and tourism, and citizen engagement.

County of Amherst, Virginia – Proposed Budget – FY 2023-2024

PLANNING DEPARTMENT

<i>Planning</i>	ACTUAL FY 2021	ACTUAL FY 2022	AMENDED FY 2023	PROPOSED FY 2024
SALARIES & WAGES FULL-TIME	\$ 178,930	\$ 184,944	\$ 197,053	\$ 197,053
FICA	12,872	13,542	14,396	14,396
RETIREMENT (VSRS)	19,233	20,048	22,149	22,149
HOSPITAL/MEDICAL PLANS	22,514	24,990	28,336	28,336
LIFE INS-EMPLOYR & EMPLOYEE	2,378	2,478	2,641	2,641
WORKMEN'S COMP	3,007	2,340	3,000	3,000
EMPLOYEE ASSISTANCE PROGRAM	0	81	85	85
VRS HEALTH INS CREDIT	426	444	315	315
HYBRID S/LTD	284	295	314	314
TOTAL PERSONNEL	\$ 239,644	\$ 249,163	\$ 268,289	\$ 268,289
GIS	13,165	11,107	30,502	30,502
ADVERTISING	2,804	4,807	3,500	3,500
POSTAL SERVICES	269	355	700	700
TELECOMMUNICATIONS	1,734	1,763	2,200	2,200
OFFICE SUPPLIES	610	301	1,000	1,000
GASOLINE OIL GREASE	170	284	700	700
TRAVEL & TRAINING	405	2,121	3,500	3,500
DUES & MEMBERSHIP	50	50	500	500
REGION 2000 PARTNERSHIP	39,834	39,834	39,814	39,364
SOFTWARE	12,000	12,000	12,000	12,000
TOTAL OPERATING COSTS	\$ 71,041	\$ 72,622	\$ 94,416	\$ 93,966
BEAUTIFICATION COMMITTEE	2,000	8,057	15,000	15,000
FURNITURE & FIXTURES	0	960	1,000	1,000
TOTAL CAPITAL	\$ 2,000	\$ 9,016	\$ 16,000	\$ 16,000
TOTAL	\$ 312,685	\$ 330,801	\$ 378,705	\$ 378,255

<i>Zoning Board</i>	ACTUAL FY 2021	ACTUAL FY 2022	AMENDED FY 2023	PROPOSED FY 2024
SALARIES & WAGES PART-TIME	\$ -	\$ -	\$ 750	\$ 750
FICA	0	0	58	58
TOTAL PERSONNEL	\$ -	\$ -	\$ 808	\$ 808
UNEMPLOYMENT	\$ 5	\$ 5	\$ -	\$ -
ADVERTISING	0	0	500	500
POSTAL SERVICES	0	13	100	100
TRAVEL & TRAINING	0	790	1,000	1,000
TOTAL OPERATING COSTS	\$ 5	\$ 807	\$ 1,600	\$ 1,600
TOTAL	\$ 5	\$ 807	\$ 2,408	\$ 2,408

County of Amherst, Virginia – Proposed Budget – FY 2023-2024

PLANNING DEPARTMENT

<i>Planning Commission</i>	ACTUAL FY 2021	ACTUAL FY 2022	AMENDED FY 2023	PROPOSED FY 2024
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	1,599	3,428	2,500	4,000
POSTAGE	47	174	300	300
TRAVEL & TRAINING	(300)	1,363	2,550	1,500
TOTAL OPERATING COSTS	\$ 1,346	\$ 4,965	\$ 5,350	\$ 5,800
EQUIPMENT	\$ -	\$ -	\$ 1,480	\$ 1,480
CAPITAL	\$ -	\$ -	\$ 1,480	\$ 1,480
TOTAL	\$ 20,185	\$ 23,804	\$ 25,669	\$ 26,119



AMHERST

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AMHERST COUNTY

HUMAN SERVICES

County of Amherst, Virginia – Proposed Budget – FY 2023-2024

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 2021	ACTUAL FY 2022	AMENDED FY 2023	PROPOSED FY 2024
PERSONNEL	\$2,285,433	\$2,485,650	\$2,950,209	\$3,168,962
TOTAL OPERATING COSTS	1,109,537	1,240,049	1,372,069	1,450,234
CAPITAL	9,385	31,694	11,250	8,000
EXPENDITURES	\$3,404,355	\$3,757,393	\$4,333,528	\$4,627,196
REVENUES	2,669,238	3,020,862	3,130,321	3,504,805
NET COUNTY FUNDS	\$735,117	\$736,531	\$1,203,207	\$1,122,391
FULL-TIME POSITIONS	42	43	43	43
PART-TIME POSITIONS	4	4	4	4

EXPLANATION OF CHANGES FOR FY 2024

The FY24 budget reflects an increase in salaries and related benefits due to a health insurance cost increases and a cost of living increase.

COUNTY STRATEGIC GOALS

Agency
Primarily
Supports

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

✓

✓

PERFORMANCE MEASURES

The Social Services metrics are being developed.

County of Amherst, Virginia – Proposed Budget – FY 2023-2024

SOCIAL SERVICES

<i>Social Services Operations</i>	ACTUAL FY 2021	ACTUAL FY 2022	AMENDED FY 2023	PROPOSED FY 2024
SALARIES & WAGES FULL-TIME	\$ 1,692,560	\$ 1,840,610	\$ 2,148,779	\$ 2,242,962
SALARIES & WAGES PART-TIME	31,652	27,594	33,000	33,000
FICA	125,261	136,602	166,866	174,571
RETIREMENT (VSRS)	173,187	194,966	237,226	241,612
HOSPITAL/MEDICAL PLANS	233,343	252,610	318,062	425,000
LIFE INS-EMPLOYEE & EMPLOYER	21,408	24,093	28,282	29,869
UNEMPLOYMENT COMPENSATION	135	0	2,500	3,000
WORKMEN'S COMPENSATION	0	0	4,000	3,000
EMPLOYEE ASSISTANCE PROGRAM	0	0	1,242	2,000
VRS - HEALTH INS CREDIT	3,835	4,316	3,376	5,348
STANDARD LTD	4,052	4,860	6,876	8,600
TOTAL PERSONNEL	\$ 2,285,433	\$ 2,485,650	\$ 2,950,209	\$ 3,168,962
PROFESSIONAL SERVICES-OTHER	24,930	14,012	22,468	23,500
REPAIRS & MAINTENANCE		375	0	2,000
MAINTENANCE SVC CONTRACTS	750	1,715	1,800	1,800
ADVERTISING	675	0	500	500
PS FROM OTHER GOVT ENTITIES	1,454	663	2,000	2,000
JANITORIAL SERVICES	18,000	18,260	19,600	19,600
REPAIRS & MAINT AUTOMOBILES	4,977	3,159	6,000	5,000
REPAIRS & MAINT BUILDING	168	1,047	5,500	500
LEGAL SERVICES	61,672	50,120	70,000	80,000
ELECTRICAL SERVICES	11,908	13,000	12,000	16,000
WATER & SEWER SERVICES	1,703	1,689	2,500	3,000
POSTAL SERVICES	5,290	6,864	7,500	8,000
TELECOMMUNICATIONS	30,575	36,140	35,000	40,000
LIABILITY INSURANCE - AUTO	3,885	3,981	4,000	0
SURETY BONDS	300	300	300	300
OFFICE SUPPLIES	18,055	16,716	25,000	25,000
JANITORIAL SUPPLIES	624	498	1,000	1,000
VEHICLE SUPPLIES	4,605	5,224	10,000	10,000
TRAVEL-MILEAGE/FARES	0	0	100	100
TRAVEL-MEALS/LODGING	0	0	700	500
TRAVEL - CONVEN & EDUCATION	31	3,258	9,200	3,000
DUES & ASSOC MEMBERSHIPS	850	895	1,460	1,310
OTHER OPERATING COSTS	3,361	3,619	2,800	4,400
EQUIPMENT RENTAL	7,770	7,980	8,000	8,000
RENT/DEPRECIATION-BUILDING	31,060	28,671	28,671	28,671
TOTAL OPERATING COSTS	\$ 232,643	\$ 218,186	\$ 276,099	\$ 284,181
FURNITURE & FIXTURES	9,385	31,694	8,000	3,000
COMPUTER EQUIPMENT	0	0	3,250	5,000
TOTAL CAPITAL	\$ 9,385	\$ 31,694	\$ 11,250	\$ 8,000
TOTAL	\$ 2,527,461	\$ 2,735,530	\$ 3,237,558	\$ 3,461,143

County of Amherst, Virginia – Proposed Budget – FY 2023-2024

SOCIAL SERVICES

<i>Public Assistance</i>	ACTUAL FY 2021	ACTUAL FY 2022	AMENDED FY 2023	PROPOSED FY 2024
FICA	\$ 1,787	\$ 2,020	\$ -	\$ -
AUXILIARY GRANTS	68,970	59,332	63,059	62,209
INDEPENDENT LIVING GRANT	3,460	12,412	20,300	15,300
AID TO DEPENDENT CHILDREN	0	0	1,000	1,000
IV-E FOSTER CARE	239,411	276,976	308,855	308,855
EMERGENCY ASSISTANCE	0	0	1,500	1,500
FOSTER PARENT RESPITE CARE	389	96	5,285	5,285
FAMILY PRESERVATION	2,096	3,188	3,460	3,460
CHILD WELFARE SA & SUPP SERVICES	4,204	17,537	4,123	5,123
FOSTERING FUTURES	37,455	45,557	40,783	40,783
SPECIAL NEEDS ADOPTION	13,632	4,959	0	62,965
ADOPTION SUBSIDY	455,683	13,920	13,888	15,776
ADULT SERVICES	28,984	526,126	519,970	539,196
ADULT PROTECTIVE SERVICES	2,608	27,222	33,830	33,830
AFDC-UP MANUAL	0	3,880	13,904	7,758
PROMOTING SAFE/STABLE FAMILIES	16,933	20,378	30,797	30,797
JOBS VIEW	0	0	5,000	5,000
	1,282	8,259	25,459	25,459
TOTAL OPERATING COSTS	\$ 876,894	\$ 1,021,863	\$ 1,095,970	\$ 1,166,053
TOTAL	\$ 876,894	\$ 1,021,863	\$ 1,095,970	\$ 1,166,053

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County of Amherst, Virginia – Proposed Budget – FY 2023-2024

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 2021	ACTUAL FY 2022	AMENDED FY 2023	PROPOSED FY 2024
PERSONNEL	\$115,379	\$127,537	\$136,896	\$136,896
TOTAL OPERATING COSTS	1,233	4,226	5,900	9,900
CAPITAL	0	0	0	0
EXPENDITURES	\$116,612	\$131,763	\$142,796	\$146,796
REVENUES	10,787	10,787	11,700	11,700
NET COUNTY FUNDS	105,825	120,976	131,096	135,096
FULL-TIME POSITIONS	1	2	2	2
PART-TIME POSITIONS	1	1	0	0

EXPLANATION OF CHANGES FOR FY 2024

The FY24 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	✓
5. Recruit and Retain High Quality Staff	
6. Increase Citizen Engagement	✓

County of Amherst, Virginia – Proposed Budget – FY 2023-2024

Child Services Act

PERFORMANCE MEASURES

The Child Services Act metrics are being developed.

	ACTUAL FY 2021	ACTUAL FY 2022	AMENDED FY 2023	PROPOSED FY 2024
SALARIES & WAGES	\$ 88,546	\$ 95,921	\$ 102,156	\$ 102,156
FICA	6,683	7,290	7,714	7,714
VRS	8,956	10,398	11,482	11,482
HOSPITALIZATION	9,421	11,751	13,383	13,383
GR LIFE	1,107	1,285	1,369	1,369
WORKMAN COMP	32	101	45	45
EAP	0	54	45	45
HEALTH INS CREDIT	198	230	163	163
HYBRID-LT DISABILITY	436	507	539	539
TOTAL PERSONNEL	\$ 115,379	\$ 127,537	\$ 136,896	\$ 136,896
POSTAGE	284	306	400	400
TELECOMMUNICATION	605	606	1,000	3,000
OFFICE SUPPLIES	322	1,621	1,500	2,000
TRAVEL	0	120	2,000	2,500
FURNITURE & FIXTURES	22	1,573	1,000	2,000
TOTAL OPERATING COSTS	\$ 1,233	\$ 4,226	\$ 5,900	\$ 9,900
TOTAL	\$ 116,612	\$ 131,763	\$ 142,796	\$ 146,796

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AMHERST

Perfect Slice of Virginia

**AMHERST COUNTY
DEBT SERVICE & OTHER**

County of Amherst, Virginia – Proposed Budget – FY 2023-2024

COUNTYWIDE

DESCRIPTION

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

FINANCIAL DATA

	ACTUAL FY 2021	ACTUAL FY 2022	AMENDED FY 2023	PROPOSED FY 2024
PERSONNEL	\$17,281	\$7,723	\$139,621	\$2,491,458
TOTAL OPERATING COSTS	2,719,207	2,754,935	2,893,533	3,084,010
CAPITAL	0	20,583	1,943,034	1,965,353
EXPENDITURES	\$2,736,488	\$2,783,241	\$4,976,188	\$7,540,821
REVENUES	0	0	0	0
NET COUNTY FUNDS	\$2,736,488	\$2,783,241	\$4,976,188	\$7,540,821
FULL-TIME POSITIONS	0	0	0	1
PART-TIME POSITIONS	0	0	0	0

EXPLANATION OF CHANGES FOR FY 2024

The FY24 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	✓
5. Recruit and Retain High Quality Staff	✓
6. Increase Citizen Engagement	✓

County of Amherst, Virginia – Proposed Budget – FY 2023-2024

COUNTYWIDE

<i>External Providers</i>	ACTUAL FY 2021	ACTUAL FY 2022	AMENDED FY 2023	PROPOSED FY 2024
Mandatory				
Blue Ridge Regional Jail	\$ 1,430,564	\$ 1,479,907	\$ 1,600,000	\$ 1,742,282
Amherst County Health Department	239,493	239,493	239,493	239,493
Horizon Behavioral Health	143,844	143,844	145,844	164,410
REGION 2000 REGIONAL COMMISS	18,324	18,583	19,588	20,312
Contractual				
EDA - STRATEGIC PLAN	227,741	244,311	244,311	249,009
EDA - OPERATIONAL BUDGET	168,950	170,930	170,930	170,930
CONTRIBUTION GLTC	77,800	77,800	77,800	81,690
Discretionary				
CONTRIBUTION-CENT VA COMM AG	6,740	6,740	6,740	6,740
CONTRIB - JAMES RIVER ASSOC	7,891	0	0	0
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	2,500
CONTRIB - THE ARC	1,450	1,450	1,450	3,000
CONTRIB - NEIGHBORS HELPING N.	1,500	1,500	5,000	5,000
CONTRIBUTION-CVCC	770	769	767	759
CVCC - SMALL BUSINESS DEV CE	6,000	6,000	6,000	6,000
CONTRIBUTION-SOIL CONS DIST	8,500	8,500	10,000	10,000
LEGAL AID SOCIETY	2,500	2,500	5,000	5,200
CONTRIB - MONACAN INDIANS	0	500	0	0
TOTAL	\$ 2,351,402	\$ 2,412,162	\$ 2,542,258	\$ 2,715,410

	ACTUAL FY 2021	ACTUAL FY 2022	AMENDED FY 2023	PROPOSED FY 2024
ELECTRICAL SERVICES	\$ 121,831	\$ 132,933	\$ 130,000	\$ 160,000
HEATING OIL/PROPANE	\$ 26,915	\$ 44,600	\$ 31,000	\$ 30,000
WATER & SEWER SERVICES	\$ 14,665	\$ 10,635	\$ 15,000	\$ 13,000
WATER USAGE - SCHOOL/SOC SVCS	\$ 3,713	\$ 3,410	\$ 4,000	\$ 4,000
TOTAL OPERATING COSTS	\$ 167,124	\$ 191,578	\$ 180,000	\$ 207,000
TOTAL	\$ 167,124	\$ 191,578	\$ 180,000	\$ 207,000

County of Amherst, Virginia – Proposed Budget – FY 2023-2024

COUNTYWIDE

	ACTUAL FY 2021	ACTUAL FY 2022	AMENDED FY 2023	PROPOSED FY 2024
ELDERLY PROPERTY TAX RELIEF	\$ -	\$ 268,856	\$ 236,000	\$ 250,000
NONDEPARTMENTAL				
COLA	0	0	19,621	1,172,058
CONTINGENCY	0	0	50,000	50,000
HEALTH INS INCREASE	0	0	0	175,000
FUEL INFLATION	0	0	100,000	0
RETIREMENT PAYOUTS	0	0	50,000	0
MARKET STUDY			0	924,000
MEDICAL EMPLOYER'S PORTION	14,583	424	20,000	20,000
WORKMAN COMP (COUNTY)	2,698	279	0	0
EMPLOYEE ASSISTANCE PROGRAM	0	7,020	0	0
ARBITRAGE REBATE	23	0	100	100
LINE OF DUTY	63,257	67,530	75,000	75,000
REASSESSMENT	61,333	9,755	12,675	0
CIP PROJECTS	0	0	1,752,700	1,691,750
RECURRING SUPP. PROJECTS	0	0	0	150,400
SUPPLEMENTAL PROJECTS	0	20,583	190,334	273,603
INTERNAL SERVICES				
GEN LIAB PROP PUBLIC OFFIC	61,520	61,219	65,000	70,000
COPY MACHINE MAINT & SUPPLY	8,733	6,889	12,000	10,000
COPY MACHINE/FAX RENTAL/LEAS	5,815	5,802	6,500	6,500
TOTAL OPERATING COSTS	\$ 217,962	\$ 448,358	\$ 2,589,929	\$ 4,868,411
TOTAL	\$ 217,962	\$ 448,358	\$ 2,589,929	\$ 4,868,411

County of Amherst, Virginia – Proposed Budget – FY 2023-2024

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 2021	ACTUAL FY 2022	AMENDED FY 2023	PROPOSED FY 2024
PERSONNEL	\$0	\$0	\$0	\$0
TOTAL OPERATING COSTS	5,189,813	3,798,950	3,795,936	4,457,889
CAPITAL	0	0	0	0
EXPENDITURES	\$5,189,813	\$3,798,950	\$3,795,936	\$4,457,889
REVENUES	0	0	0	564,875
NET COUNTY FUNDS	\$5,189,813	\$3,798,950	\$3,795,936	\$3,893,014
FULL-TIME POSITIONS	0	0	0	0
PART-TIME POSITIONS	0	0	0	0

EXPLANATION OF CHANGES FOR FY 2024

The FY24 budget reflects an increase for new debt incurred for the Amherst County High School renovation project.

COUNTY STRATEGIC GOALS

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

County of Amherst, Virginia – Proposed Budget – FY 2023-2024

DEBT SERVICE

	ACTUAL FY 2021	ACTUAL FY 2022	AMENDED FY 2023	PROPOSED FY 2024
INTEREST - RADIO	\$ 60,899	\$ 46,751	\$ 21,399	\$ 9,342
OTHER DEBT SERVICE COSTS	85,937	3,175	7,500	4,000
PRINCIPAL - EDA 2017A LANDFILL	348,377	0	0	0
INTEREST - EDA 2017A LANDFILL	45,630	0	0	0
PRINCIPAL - EDA 2017B COUNTY	4,110,317	0	0	0
INTEREST - EDA 2017B COUNTY	46,806	0	0	0
VRA - TAXABLE - PRINCIPAL		100,000	100,000	100,000
VRA - TAXABLE - INTEREST	13,352	190,175	28,847	28,317
VRA - NONTAXABLE-PRINCIPAL		175,238	306,657	275,651
VRA - NONTAXABLE-INTEREST	158,687	560,000	590,000	620,000
VPSA - PRINCIPAL		325,899	175,000	165,000
VPSA - INTEREST		0	302,117	293,531
INTEREST -EDA ANIMAL SHELTER	107,868	0	0	0
PRINCIPAL- ANIMAL SHELTER	1,154,868	0	0	0
PRINCIPAL - RADIO	249,760	258,720	277,760	289,860
SCHOOL DEBT INTEREST	135,663	259,948	83,543	62,269
SCHOOL DEBT PRINCIPAL	692,909	495,000	470,000	425,000
PINNACLE LEASE - PRINCIPAL	860,000	1,115,000	1,190,000	1,305,000
PINNACLE LEASE - INTEREST	291,443	269,044	243,113	215,044
GATEWAY	0	0	0	100,000
VPSA - 2022 INTEREST	0	0	0	564,875
USBANKCORP - PRINCIPAL	8,070,000	0	0	0
USBANKCORP - INTEREST	290,321	0	0	0
TOTAL OPERATING COSTS	\$ 16,722,837	\$ 3,798,950	\$ 3,795,936	\$ 4,457,889
TOTAL	\$ 16,722,837	\$ 3,798,950	\$ 3,795,936	\$ 4,457,889

DEBT OVERVIEW

The County uses different financing tools for capital projects depending on the type of project. A "capital project" is defined as an acquisition that represents a public betterment to the community and has a life of not less than twenty (20) years following its purchase, construction or other acquisition. The County uses general obligation, revenue bonds, or lease purchase agreements to debt fund projects for buildings, schools, parks and recreation, solid waste, and other infrastructure needs.

LONG-TERM DEBT

Total outstanding debt for the County as of June 30, 2021 was \$54.5 million. Following is an excerpt from the ACFR of Note 9 containing the long-term debt details:

County of Amherst, Virginia – Proposed Budget – FY 2023-2024

DEBT SERVICE

The FY 2022 information is not currently available. The budget document will be updated once it is available.

Note 9. Long-Term Liabilities

Changes in long-term liabilities consisted of the following:

Primary Government:

	<u>Beginning Balance</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending Balance</u>	<u>Due Within One Year</u>
Governmental Activities:					
General obligation bonds	\$ 3,137,909	\$ 6,170,000	\$ 692,909	\$ 8,615,000	\$ 595,000
Premium on bonds	104,519	2,965,907	263,975	2,806,451	26,521
	<u>3,242,428</u>	<u>9,135,907</u>	<u>956,884</u>	<u>11,421,451</u>	<u>621,521</u>
Lease revenue bonds	7,586,000	10,525,000	7,586,000	10,525,000	660,000
Note payable	1,232,921	-	1,232,921	-	-
Capital leases	21,576,631	-	8,976,789	12,599,842	1,199,842
	<u>30,395,552</u>	<u>10,525,000</u>	<u>17,795,710</u>	<u>23,124,842</u>	<u>1,859,842</u>
Landfill closure/post-closure	5,684,693	995,682	-	6,680,375	-
Compensated absences	1,142,453	-	7,665	1,134,788	113,479
	<u>6,827,146</u>	<u>995,682</u>	<u>7,665</u>	<u>7,815,163</u>	<u>113,479</u>
	<u>\$ 40,465,126</u>	<u>\$ 20,656,589</u>	<u>\$ 18,760,259</u>	<u>\$ 42,361,456</u>	<u>\$ 2,594,842</u>
Business-Type Activities:					
Revenue bonds	\$ 8,477,000	\$ 3,300,000	\$ 1,855,000	\$ 9,922,000	\$ 493,000
Premium on bond	440,655	178,222	300,438	318,439	79,020
Notes payable	1,539,449	484,835	227,676	1,796,608	158,293
Compensated absences	136,694	10,313	-	147,007	14,701
	<u>\$ 10,593,798</u>	<u>\$ 3,973,370</u>	<u>\$ 2,383,114</u>	<u>\$ 12,184,054</u>	<u>\$ 745,014</u>

Compensated absences and landfill closure/post-closure costs, pension, and other post-employment benefits liabilities for governmental activities are expected to be paid out of the General Fund.

Discretely Presented Component Unit – Economic Development Authority:

	<u>Beginning Balance</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending Balance</u>	<u>Due Within One Year</u>
Notes payable	\$ 729,481	\$ -	\$ 661,495	\$ 67,986	\$ 27,979

Discretely Presented Component Unit – School Board:

	<u>Beginning Balance</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending Balance</u>	<u>Due Within One Year</u>
Compensated absences	\$ 614,162	\$ -	\$ 4,649	\$ 609,513	\$ 60,951

County of Amherst, Virginia – Proposed Budget – FY 2023-2024

DEBT SERVICE

Note 9. Long-Term Liabilities (Continued)

Details of long-term indebtedness are as follows:

<u>Purpose</u>	<u>Interest Rates</u>	<u>Date Issued</u>	<u>Final Maturity Date</u>	<u>Amount Issued</u>	<u>Amount Outstanding</u>
PRIMARY GOVERNMENT					
Governmental Activities:					
General Obligation Bonds					
Schools					
VPSA Bonds	3.10-5.25%	2001	2021	\$ 550,000	\$ 25,000
VPSA Bonds	2.35-7.85	2002	2022	965,000	90,000
VPSA Bonds	3.10-5.35	2003	2023	1,315,000	195,000
VPSA Bonds	4.10-5.60	2004	2024	1,120,000	220,000
VPSA Bonds	4.60-5.10	2005	2025	1,615,000	400,000
VPSA Bonds	4.225-5.10	2006	2026	1,265,000	360,000
VPSA Bonds	4.10-5.10	2007	2027	3,325,000	1,155,000
VPSA Bonds	5.05	2020	2030	6,170,000	6,170,000
Total general obligation bonds					<u>\$ 8,615,000</u>
Lease Revenue Bonds					
Virginia Resource Authority	5.125%	2020	2027	\$ 3,120,000	\$ 3,120,000
Virginia Resource Authority - Landfill	1.948-5.125	2020	2040	5,545,000	5,545,000
Virginia Resource Authority – Animal Shelter	0.404-2.525	2020	2037	1,860,000	1,860,000
Total lease revenue bonds					<u>\$ 10,525,000</u>
Capital Leases					
Pinnacle – Energy Conservation	2.25%	2016	2030	\$ 15,000,000	\$ 12,515,000
Caterpillar – Equipment	3.20	2016	2021	292,937	84,842
Total capital leases					<u>\$ 12,599,842</u>
Business-Type Activities:					
Revenue refunding bond – Virginia Resources Authority					
	4.238%	2012	2022	\$ 9,915,000	\$ 715,000
BB&T bond	2.890	2017	2037	6,177,000	5,907,000
Virginia Resource Authority	0.412	2020	2029	1,640,000	1,640,000
Virginia Resource Authority	5.125	2020	2040	1,660,000	1,660,000
Total revenue bonds					<u>\$ 9,922,000</u>
Notes payable					
Sewage facilities note	- %	1993	2023	\$ 421,819	\$ 29,207
Sewage facilities note	-	1998	2027	747,643	152,644
Sewage facilities note	3.41	2002	2021	322,159	23,192

County of Amherst, Virginia – Proposed Budget – FY 2023-2024

DEBT SERVICE

Note 9. Long-Term Liabilities (Continued)

<u>Purpose</u>	<u>Interest Rates</u>	<u>Date Issued</u>	<u>Final Maturity Date</u>	<u>Amount Issued</u>	<u>Amount Outstanding</u>
PRIMARY GOVERNMENT (Continued)					
Business-Type Activities: (Continued)					
Notes payable (Continued)					
Sewage facilities note	4.14%	2010	2029	\$ 329,751	\$ 181,492
Sewage facilities note	3.25	2011	2041	129,890	88,823
Sewage facilities note	2.80	2011	2041	41,049	28,734
Sewage facilities note	-	2013	2033	1,062,266	690,473
Sewage facilities note	3.22	2013	2043	30,001	25,492
Sewage facilities note	3.08	2014	2034	64,890	49,157
Sewage facilities note	3.14	2016	2036	50,297	42,559
Sewage facilities note	1.18	2020	2040	484,835	484,835
Total notes payable					<u>\$ 1,796,608</u>

COMPONENT UNIT – ECONOMIC DEVELOPMENT AUTHORITY

Notes Payable (Direct Placement)

Carter Bank and Trust	6.00%	2008	2023	\$ 309,067	<u>\$ 67,986</u>
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Annual debt payments

<u>Year Ending June 30,</u>	<u>Primary Government</u>			
	<u>Governmental Activities</u>			
	<u>General Obligation and Lease Revenue Bonds</u>		<u>Capital Leases</u>	
	<u>Principal</u>	<u>Interest</u>	<u>Principal</u>	<u>Interest</u>
2022	\$ 1,255,000	\$ 851,261	\$ 1,199,842	\$ 269,692
2023	1,335,000	721,161	1,190,000	243,113
2024	1,310,000	659,765	1,305,000	215,044
2025	1,375,000	596,607	1,330,000	185,400
2026	1,430,000	530,085	1,365,000	155,081
2027-2031	8,340,000	1,479,146	6,210,000	331,875
2032-2034	2,125,000	339,556	-	-
2037-2041	1,970,000	107,548	-	-
	<u>\$ 19,140,000</u>	<u>\$ 5,285,129</u>	<u>\$ 12,599,842</u>	<u>\$ 1,400,205</u>

County of Amherst, Virginia – Proposed Budget – FY 2023-2024

DEBT SERVICE

Note 9. Long-Term Liabilities (Continued)

Annual debt payments (Continued)

Year Ending June 30,	Primary Government			
	Business-Type Activities			
	Revenue Bonds		Notes Payable	
	Principal	Interest	Principal	Interest
2022	\$ 493,000	\$ 274,033	\$ 158,293	\$ 20,368
2023	560,000	259,503	136,206	18,477
2024	583,000	235,896	137,348	17,160
2025	602,000	222,672	128,792	15,804
2026	615,000	208,431	130,012	14,408
2027-2031	3,094,000	797,654	579,890	49,591
2032-2036	2,540,000	403,723	348,658	23,865
2037-2041	1,435,000	76,670	168,221	9,019
2042-2044	-	-	9,188	501
	<u>\$ 9,922,000</u>	<u>\$ 2,478,582</u>	<u>\$ 1,796,608</u>	<u>\$ 169,193</u>

Year Ending June 30,	Component Unit	
	Economic Development Authority	
	Notes Payable	
	Principal	Interest
2022	\$ 27,979	\$ 3,318
2023	29,704	1,592
2024	10,303	129
	<u>\$ 67,986</u>	<u>\$ 5,039</u>

Bank notes payable are collateralized by real property.

Capital leases - energy conservation

During fiscal year 2017, the County entered into two capital leases totaling \$23,850,000 for energy conservation projects at various schools that include roofing, lighting, and HVAC. Funds are held in the County's SNAP investment account and will be used as the projects progress. Unspent funds of \$595,399 are included in the SNAP account discussed in Note 3.

The assets acquired through capital leases are as follows:

Furniture, equipment, and vehicles	\$ 292,937
Buildings and improvements	22,251,464
Construction in progress	710,200
Less: accumulated depreciation	<u>(3,765,859)</u>
	<u>\$ 19,488,742</u>

County of Amherst, Virginia – Proposed Budget – FY 2023-2024

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 2021	ACTUAL FY 2022	AMENDED FY 2023	PROPOSED FY 2024
PERSONNEL	\$0	\$0	\$0	\$0
TOTAL OPERATING COSTS	15,628,649	14,935,532	18,995,905	18,609,618
CAPITAL	0	0	0	0
EXPENDITURES	\$15,628,649	\$14,935,532	\$18,995,905	\$18,609,618
REVENUES	0	0	0	0
NET COUNTY FUNDS	\$15,628,649	\$14,935,532	\$18,995,905	\$18,609,618
FULL-TIME POSITIONS	0	0	0	0
PART-TIME POSITIONS	0	0	0	0

EXPLANATION OF CHANGES FOR FY 2024

The FY24 budget reflects a decrease in savings for the future and an increase in funding support for the school system.

COUNTY STRATEGIC GOALS

Agency
Primarily
Supports

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

County of Amherst, Virginia – Proposed Budget – FY 2023-2024

TRANSFERS FROM GENERAL FUND

	ACTUAL FY 2021	ACTUAL FY 2022	AMENDED FY 2023	PROPOSED FY 2024
ELDERLY PROPERTY TAX RELIEF	\$ -	\$ 268,856	\$ 236,000	\$ 250,000
NONDEPARTMENTAL				
COLA	0	0	19,621	1,172,058
CONTINGENCY	0	0	50,000	50,000
HEALTH INS INCREASE	0	0	0	175,000
FUEL INFLATION	0	0	100,000	0
RETIREMENT PAYOUTS	0	0	50,000	0
MARKET STUDY			0	924,000
MEDICAL EMPLOYER'S PORTION	14,583	424	20,000	20,000
WORKMAN COMP (COUNTY)	2,698	279	0	0
EMPLOYEE ASSISTANCE PROGRAM	0	7,020	0	0
ARBITRAGE REBATE	23	0	100	100
LINE OF DUTY	63,257	67,530	75,000	75,000
REASSESSMENT	61,333	9,755	12,675	0
CIP PROJECTS	0	0	1,752,700	1,691,750
RECURRING SUPP. PROJECTS	0	0	0	150,400
SUPPLEMENTAL PROJECTS	0	20,583	190,334	273,603
INTERNAL SERVICES				
GEN LIAB PROP PUBLIC OFFIC	61,520	61,219	65,000	70,000
COPY MACHINE MAINT & SUPPLY	8,733	6,889	12,000	10,000
COPY MACHINE/FAX RENTAL/LEAS	5,815	5,802	6,500	6,500
TOTAL OPERATING COSTS	\$ 217,962	\$ 448,358	\$ 2,589,929	\$ 4,868,411
TOTAL	\$ 217,962	\$ 448,358	\$ 2,589,929	\$ 4,868,411



AMHERST

Perfect Slice of Virginia

**AMHERST COUNTY
SPECIAL REVENUE FUNDS**

County of Amherst, Virginia – Proposed Budget – FY 2023-2024

COUNTY FAIR FUND

DESCRIPTION

The County Fair was created in FY 2018 and the first event was held in FY 2019. The County Fair Fund accounts for all revenues and expenses associated with the annual County Fair. The County Fair committee develops this budget at a later date than the annual county budget. These funds revert back to the General Fund if the County Fair were to discontinue operations.

FINANCIAL DATA

	ACTUAL FY 2021	ACTUAL FY 2022	AMENDED FY 2023	PROPOSED FY 2024
Revenues				
County Contribution	\$0	\$0	\$30,000	\$0
Ride Revenue	0	24,805	24,000	0
Sponsorship	0	21,750	30,000	0
Vendor Fees	0	9,197	5,000	0
Alcohol Sales	0	5,970	4,500	0
Admission Revenue	0	30,616	30,000	0
In-kind Sponsorship	0	14,640	0	0
Ice Revenue	0	123	100	0
Use of Reserve	0	0	32,763	
Miscellaneous	0	405	0	0
Total Revenues	\$0	\$107,506	\$156,363	\$0
Expenditures				
Advertising & Website	1,150	30,904	19,500	0
Volunteer Supplies	0	2,371	4,000	0
Office Supplies	0	0	0	0
Alcoholic Beverages	0	3,339	3,000	0
Infrastructure & Grounds	0	27,601	34,500	0
Rentals	0	13,728	8,500	0
Compensation	0	9,909	11,000	0
Fireworks	2,000	4,000	7,000	0
Entertainment & Exhibits	0	33,734	39,250	0
Transportation	0	2,412	4,000	0
Miscellaneous	125	3,785	7,000	0
Total Expenditures	\$3,275	\$131,783	\$137,750	\$0

County of Amherst, Virginia – Proposed Budget – FY 2023-2024

COUNTY FAIR FUND

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

County of Amherst, Virginia – Proposed Budget – FY 2023-2024

CHILDREN SERVICES ACT (CSA) FUND

DESCRIPTION

The CSA Program provides services to children and youth who come to be managed by the local Family and Planning Assessment Team (FAPT) and the Amherst Community Policy Management Team (CPMT).

FINANCIAL DATA

	ACTUAL FY 2021	ACTUAL FY 2022	AMENDED FY 2023	PROPOSED FY 2024
Revenues				
CSA Custodial Service Reimbursement	\$13,463	\$12,786	\$4,000	\$4,000
Vendor Refunds - Medicaid Paid Services	0	7,376	0	0
Parental Reimbursement	0	0	20,000	20,000
CSA SSI/Social Security Payments	8,778	0	35,000	35,000
State Reimbursement - CSA	1,199,554	2,078,318	1,500,000	2,000,000
CSA - Child Support	6,307	6,629	10,000	10,000
Transfer from General Fund	630,517	666,207	625,000	650,000
Total Revenues	\$1,858,619	\$2,771,316	\$2,194,000	\$2,719,000
Expenditures				
Mandated Services	2,242,596	2,176,586	2,134,000	2,609,000
Non-Mandated Services	24,958	106,719	60,000	110,000
Total Expenditures	\$2,267,554	\$2,283,305	\$2,194,000	\$2,719,000

COUNTY STRATEGIC GOALS

Agency
Primarily
Supports

- | | |
|--|---|
| 1. Promote Business Growth | |
| 2. Promote Tourism | |
| 3. Promote and Protect County Assets | ✓ |
| 4. Achieve Education Excellence | ✓ |
| 5. Recruit and Retain High Quality Staff | |
| 6. Increase Citizen Engagement | ✓ |

County of Amherst, Virginia – Proposed Budget – FY 2022-2023

DARE REVENUE FUND

DESCRIPTION

The Dare Revenue Fund accounts for three different revenues in Amherst County. The first revenue is from DARE program donations. These donations are used for DARE program activities by the Sheriff's Office. The second revenue source is from donations to the Alzheimer's electronic monitoring program managed through the Sheriff's office. The third is the concealed weapons permit fees charged by the Circuit Court Clerk's office and are used for either the DARE program or the Alzheimer's monitoring program. It is not appropriate to budget for these funds until the Sheriff's office identifies a use.

FINANCIAL DATA

	ACTUAL FY 2021	ACTUAL FY 2022	AMENDED FY 2023	PROPOSED FY 2024
Revenues				
Dare Donations	\$6,469	\$5,528	\$0	\$0
Freedom Alert	\$5,922	\$3,923	0	0
Concealed Weapon Permits	25,156	11,571	0	0
Project Lifesaver	18,982	7,976		
Total Revenues	\$56,529	\$28,998	\$0	\$0
Expenditures				
Dare Purchases	6,647	23,226	0	0
Freedom Alert	6,670	4,355	0	0
Project Lifesaver	13,680	13,408		
Total Expenditures	\$26,997	\$40,989	\$0	\$0

COUNTY STRATEGIC GOALS

Agency
Primarily
Supports

- | | |
|--|---|
| 1. Promote Business Growth | |
| 2. Promote Tourism | |
| 3. Promote and Protect County Assets | ✓ |
| 4. Achieve Education Excellence | ✓ |
| 5. Recruit and Retain High Quality Staff | |
| 6. Increase Citizen Engagement | ✓ |

County of Amherst, Virginia – Proposed Budget – FY 2023-2024

DEPARTMENT OF HOUSING AND COMMUNITY DEVELOPMENT (DHCD) FUND

DESCRIPTION

The DHCD Fund accounts for the Community Development Block Grant (CDBG). The CDBG is designed to preserve, rehabilitate and improve low income neighborhoods through low interest loans and rehabilitation of blighted properties. The grant is a reimbursement grant so that appropriations are approved as revenue is received.

FINANCIAL DATA

	ACTUAL FY 2021	ACTUAL FY 2022	AMENDED FY 2023	PROPOSED FY 2024
Revenues				
Individual Loan Repayment Agreement	0	345,792	0	0
CDBG - Old Town Madison Heights	142,958	414,809	0	0
Total Revenues	142,958	760,601	0	0
Expenditures				
Principal Forgiveness	67,302	22,129	0	0
Contract Services - Old Town Madison Heights	20,149	11,052	0	0
Rehabilitation - Old Town	341,614	238,450	0	0
Total Expenditures	\$429,065	\$271,631	\$0	\$0

COUNTY STRATEGIC GOALS

Agency
Primarily
Supports

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

County of Amherst, Virginia – Proposed Budget – FY 2023-2024
E-911 FUND

DESCRIPTION

The E-911 Fund accounts for revenue distributed by the state to localities for the purpose of maintaining the E-911 infrastructure. The state requires wireless providers to collect a fee on service accounts located in the Commonwealth of Virginia. Each locality then receives sixty percent of these funds based on its share of the revenue. It is not appropriate to budget for these funds until the Public Safety Department identifies a use.

FINANCIAL DATA

	ACTUAL FY 2021	ACTUAL FY 2022	AMENDED FY 2023	PROPOSED FY 2024
Revenues				
Sale of Maps	\$3	\$53	\$0	\$0
State Revenue - Wireless 911	141,106	242,183	0	0
Total Revenues	\$141,109	\$242,236	\$0	\$0
Expenditures				
Software	176,465	0	0	0
Total Expenditures	\$176,465	\$0	\$0	\$0

COUNTY STRATEGIC GOALS

Agency
Primarily
Supports

- | | |
|--|---|
| 1. Promote Business Growth | |
| 2. Promote Tourism | |
| 3. Promote and Protect County Assets | ✓ |
| 4. Achieve Education Excellence | |
| 5. Recruit and Retain High Quality Staff | |
| 6. Increase Citizen Engagement | |

County of Amherst, Virginia – Proposed Budget – FY 2023-2024

ELECTRONIC SUMMONS FUND

DESCRIPTION

The Electronic Summons Fund accounts for a fee collected as part of the costs in a criminal or traffic case in the district or circuit court located where the case is brought and in which a defendant is charged with a violation of any statute or ordinance. These funds may only be used by the Sheriff’s Office for software, hardware, and associated equipment costs for the implementation and maintenance of an electronic summons system. It is not appropriate to budget for these funds until the Sheriff’s office identifies a use.

FINANCIAL DATA

	ACTUAL FY 2021	ACTUAL FY 2022	AMENDED FY 2023	PROPOSED FY 2024
Revenues				
Summons Fee	\$13,229	\$8,519	\$5,967	\$0
Total Revenues	\$13,229	\$8,519	\$5,967	\$0
Expenditures				
Transfer to General Fund	17,534	8,569	322	0
Total Expenditures	\$17,534	\$8,569	\$322	\$0

COUNTY STRATEGIC GOALS

Agency
Primarily
Supports

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

County of Amherst, Virginia – Proposed Budget – FY 2023-2024

FORFEITED ASSETS FUND

DESCRIPTION

The Forfeited Assets Fund is a required fund by the Commonwealth of Virginia used to monitor the receipts of assets seized as a result of police investigations of criminal activity. The seizure of assets is a civil forfeiture based upon probable cause to believe the asset was used in substantial connection to a drug violation. Upon judicial action authorizing such seizure, the asset is remitted to the Commonwealth of Virginia. When the asset is sold the State is allocated a portion of the collected value and returns the balance to the respective locality to allocate between the Sheriff Office, the Commonwealth Attorney's Office and other municipalities, if appropriate. The expenditure of these funds must be related to law enforcement purposes. Per State Code it is not appropriate to budget or anticipate revenues in this fund; therefore, only figures for actual revenues can be demonstrated in the budget.

FINANCIAL DATA

	ACTUAL FY 2021	ACTUAL FY 2022	AMENDED FY 2023	PROPOSED FY 2024
Revenues				
Local Confiscated Assets - Sheriff	\$1,976	\$2,845	\$0	\$0
State Confiscated Assets - Sheriff	820	5,540	0	0
State Confiscated Assets - Comm Atty	941	2,291	0	0
Total Revenues	\$3,737	\$10,676	\$0	\$0
Expenditures				
Sheriff Expenses	0	0	0	0
Transfer to General - Sheriff	4,500	8,500	0	0
Transfer to General - Comm Atty	8,400	5,796	0	0
Total Expenditures	\$12,900	\$14,296	\$0	\$0

COUNTY STRATEGIC GOALS

Agency
Primarily
Supports

1. Promote Business Growth

2. Promote Tourism

3. Promote and Protect County Assets

√

4. Achieve Education Excellence

5. Recruit and Retain High Quality Staff

6. Increase Citizen Engagement

County of Amherst, Virginia – Proposed Budget – FY 2023-2024

RECREATION ACTIVITIES FUND

DESCRIPTION

The Recreation Activities Fund accounts for funds held in escrow for various Recreation and Parks activities. The funds are received by donations or fees paid for various classes, events, rentals or permits. Currently youth sports, recreation sponsored trips, and donations to sponsor youth sports are the activities included within the fund. It is not appropriate to budget within this fund until funds are received and Recreation and Parks identifies their use.

FINANCIAL DATA

	ACTUAL FY 2021	ACTUAL FY 2022	AMENDED FY 2023	PROPOSED FY 2024
Revenues				
Trips	\$13,195	\$36,283	\$0	\$0
Donations	0	1,150	0	0
Transfer to General Fund	0	204		
Total Revenues	\$13,195	\$37,637	\$0	\$0
Expenditures				
Trips	13,383	25,258	0	0
Total Expenditures	\$13,383	\$25,258	\$0	\$0

COUNTY STRATEGIC GOALS

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

County of Amherst, Virginia – Proposed Budget – FY 2023-2024

SPECIAL REVENUE FUND

DESCRIPTION

The Special Revenue Fund accounts for two different revenues in Amherst County. The first revenue is private library donations. These donations must be used for the Amherst County Library. The second revenue source is escrow funds received as part of the erosion control permit process. Erosion escrow funds are either returned to the payor after construction is complete or used to mitigate issues with erosion at a construction site. It is not appropriate to budget for these funds until a County identifies a use.

FINANCIAL DATA

	ACTUAL FY 2021	ACTUAL FY 2022	AMENDED FY 2023	PROPOSED FY 2024
Revenues				
Library Donations	\$59	\$1,488	\$0	\$0
Escrow - Erosion Control	500	22,390	0	0
Escrow - Landscaping	0	48,459	0	0
Transfer from General Fund	0	0	0	0
Total Revenues	\$559	\$72,337	\$0	\$0
Expenditures				
Erosion Escrow	0	0	0	0
Landscaping Escrow		0		
Total Expenditures	\$0	\$0	\$0	\$0

COUNTY STRATEGIC GOALS

Agency
Primarily
Supports

1. Promote Business Growth

2. Promote Tourism

3. Promote and Protect County Assets

√

4. Achieve Education Excellence

5. Recruit and Retain High Quality Staff

6. Increase Citizen Engagement

County of Amherst, Virginia – Proposed Budget – FY 2023-2024

SPECIAL WELFARE FUND

DESCRIPTION

The Special Welfare Fund account is for monies received by Social Services to be used for those persons in the custody of the County and those receiving public assistance. The funds are donations for children in the custody of the County as well as restitution payments made by individuals who received public assistance for food stamps and fuel. Those monies are not part of the locality’s reimbursements for regular program and administrative costs incurred by the County in delivering services to the citizens. It is not appropriate to budget for these revenues and associated expenditures until Social Services identifies the need.

FINANCIAL DATA

	ACTUAL FY 2021	ACTUAL FY 2022	AMENDED FY 2023	PROPOSED FY 2024
Revenues				
Organization Donations - Pepsi	377	50	0	0
Special Welfare Revenue	43,590	22,418	0	0
Total Revenues	\$43,967	\$22,468	\$0	\$0
Expenditures				
Food Stamp Resitution	2,938	17,699	0	0
Fuel Assist Program	0	0	0	0
General Aid	1,198	1,264	0	0
Miscellaneous	241	55	0	0
Foster Children Expense	32,017	13,164	0	0
Total Expenditures	\$36,394	\$32,182	\$0	\$0

COUNTY STRATEGIC GOALS

Agency
Primarily
Supports

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

County of Amherst, Virginia – Proposed Budget – FY 2023-2024

TELECOMMUNICATIONS FUND

DESCRIPTION

The Telecommunications Fund provides for the ongoing replacement and enhancement of the County's telephone system.

FINANCIAL DATA

	ACTUAL FY 2021	ACTUAL FY 2022	AMENDED FY 2023	PROPOSED FY 2024
Revenues				
Telecommunications Internal - Misc	\$0	\$0	\$0	\$0
Telecommunications Charges - Dept.	87,238	97,085	0	0
Total Revenues	\$87,238	\$97,085	0	0
Expenditures				
Telecommunication	104,810	42,831	0	0
Equipment	82,857	0	0	0
Total Expenditures	\$187,667	\$42,831	\$0	\$0

COUNTY STRATEGIC GOALS

Agency
Primarily
Supports

1. Promote Business Growth

2. Promote Tourism

3. Promote and Protect County Assets

4. Achieve Education Excellence

5. Recruit and Retain High Quality Staff

6. Increase Citizen Engagement

✓

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AMHERST

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**AMHERST COUNTY
COMPONENT UNITS**

County of Amherst, Virginia – Adopted Budget – FY 2023-2024

SCHOOL OPERATING FUND

DESCRIPTION

The School Division budget is included in its entirety below. The County's contribution from its General Fund provides funding for school operations. It is highlighted in yellow below.

FINANCIAL DATA

	ACTUAL FY 2021	ACTUAL FY 2022	ADOPTED FY 2023	PROPOSED FY 2024
Revenues				
State	\$30,856,016	\$32,666,396	\$38,472,037	\$37,315,907
Federal	2,810,795	5,614,073	7,611,481	6,573,724
Local Operating Funds	13,236,820	12,048,062	13,902,089	16,402,089
Other Local Funds	360,390	1,019,285	183,427	193,427
Other	662,088	1,213,008	653,740	658,980
Child Nutrition	2,301,998	3,215,953	2,435,445	2,827,574
Total Revenues	\$50,228,107	\$55,776,777	\$63,258,219	\$63,971,701
Expenditures				
Instructional	33,323,652	33,356,166	37,745,176	39,663,288
Administration, Attendance & Health	2,275,376	2,474,804	2,543,399	2,898,859
Transportation	3,401,854	3,810,780	3,733,656	4,304,525
Maintenance	4,359,391	4,423,959	4,501,842	5,068,236
Technology	1,696,473	1,797,387	1,602,600	1,976,515
Federal Programs	2,866,709	6,182,336	8,265,221	7,232,704
School Construction	0	494,673	2,430,880	0
Child Nutrition	1,845,788	2,149,970	2,435,445	2,827,574
Total Expenditures	\$49,769,243	\$54,690,075	\$63,258,219	\$63,971,701

COUNTY STRATEGIC GOALS

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

County of Amherst, Virginia – Adopted Budget – FY 2023-2024

SCHOOL OPERATING FUND

	ACTUAL FY 2021	ACTUAL FY 2022	ADOPTED FY 2023	PROPOSED FY 2024
State Revenues				
<u>Standard of Quality Programs (SOQ)</u>				
Basic Aid - PPA	\$13,808,616	\$13,048,179	\$15,091,122	\$15,146,496
Textbooks - PPA	286,776	279,359	353,213	345,234
Vocational Ed SOQ - PPA	314,874	306,731	416,236	406,833
Gifted SOQ - PPA	138,758	135,170	146,750	146,043
Special Education - PPA	1,953,287	1,905,373	1,766,334	1,726,432
Remedial Education SOQ - PPA	523,011	509,486	570,990	558,091
VRS Retirement	1,985,308	1,944,364	2,073,174	2,057,636
Social Security	851,228	834,413	891,171	884,079
Group Life	61,374	59,787	64,036	62,590
Remedial Summer School	0	154,012	88,507	212,336
English As a Second Language - LM	26,578	36,422	54,488	71,946
<u>Incentive Programs</u>				
At-Risk - LM	0	0	1,798,216	1,033,475
4 YR Old Program - LM	0	509,305	720,586	732,208
Enrollment Loss	582,805	1,072,754	0	0
Compensation Supplement	0	915,165	999,287	2,077,478
Grocery Tax Hold Harmless	0	0	105,861	867,268
Rebenchmarking Hold Harmless	0	0	898,420	908,074
Bonus Payment	0	0	0	175,449
School Construction	0	0	2,430,880	0
Technology (20% Match)	0	0	284,000	284,000
<u>Categorical Programs</u>				
Special ED - Homebound	35,500	429	36,342	45,497
Special ED - Jail Program	0	0	0	0
<u>Lottery Funded Programs</u>				
Foster Care Regular	29,078	40,696	40,000	32,438
Foster Care Special ED	40,813	45,157	61,905	40,000
At-Risk - LM	921,899	1,179,700	570,929	723,834
4 YR Old Program - LM	306,985	0	0	0
Early Reading Intervention - LM	90,220	207,262	327,326	179,250
Mentor Teaching Program	3,377	0	0	3,283
Primary Class Size K-2 - LM	648,550	612,001	691,465	689,302
SOL Algebra Readiness - LM	76,300	69,056	79,224	68,518
Student Achievement Grants	16,773	16,465	16,465	16,405
Special Education Regional Tuition	732,265	780,905	821,436	504,571
Vocational	42,283	40,560	44,149	32,864
Other Funds	465,783	342,803	0	0
Remedial Summer School	66,819	0	0	0
Supplemental Lottery Allocation	1,112,782	1,056,413	1,081,860	1,047,695
<u>Other State Funds</u>				
National Board Certification	10,000	7,500	10,000	7,500
Project Graduation	8,432	6,160	6,294	6,294
Forest Reserve	59,101	74,835	59,101	59,101

County of Amherst, Virginia – Adopted Budget – FY 2023-2024

SCHOOL OPERATING FUND

	ACTUAL FY 2021	ACTUAL FY 2022	PROPOSED FY 2023	PROPOSED FY 2023
State Sales Tax	5,656,441	6,475,932	5,872,270	6,163,687
Total State Revenues	\$30,856,016	\$32,666,396	\$38,472,037	\$37,315,907
Federal Revenues				
Title I	1,006,294	1,096,811	997,048	996,654
Title II (School Improvement & CSRD)	154,253	156,396	156,148	158,573
Title IV	83,188	81,595	73,552	73,631
Title VI-B	783,725	948,939	1,104,933	1,009,618
Carl Perkins	67,405	105,725	78,600	88,250
Preschool Funds	14,777	21,051	19,916	20,925
Other Federal	0	28,216	0	0
CARES Funds	701,153	3,175,342	5,181,284	4,226,073
Total Federal Revenues	\$2,810,795	\$5,614,073	\$7,611,481	\$6,573,724
Local Revenues				
Amherst County Contribution to Operations	\$13,236,820	\$12,048,062	\$13,902,089	\$16,402,089
Other Local Funds				
Sale Furniture & Equipment	0	0	1,000	1,000
Insurance Payments	29,941	0	0	0
Transportation	0	8,215	0	0
Rents	20,663	34,144	0	0
Rebates & Refunds	9,898	111,469	0	0
Sale - Other Vehicles	0	0	1,000	1,000
Tuition - Private Source	6,000	1,500	4,000	4,000
Summer School Tuition	2,925	0	7,500	7,500
Reimbursement for Fuel Costs	38,827	85,747	50,000	60,000
Donations/Special Gifts	27,500	0	0	0
Tuition - County/City	118,051	96,665	0	0
Sale - School Buses	0	0	2,000	2,000
Other Funds Misc.	82,330	673,079	117,927	117,927
GED Testing	24,255	8,467	0	0
Transfer Funds from Textbook Fund	0	0	0	0
School Construction Loc3	0	494,673	0	0
Adult Regional Programs	662,088	718,335	653,740	658,980
Child Nutrition Program	2,301,998	3,215,953	2,435,445	2,827,574
Total Local Funds	\$16,561,296	\$17,496,308	\$17,174,701	\$20,082,070
TOTAL REVENUES	\$50,228,107	\$55,776,777	\$63,258,219	\$63,971,701

County of Amherst, Virginia – Adopted Budget – FY 2023-2024

SCHOOL OPERATING FUND

	ACTUAL FY 2021	ACTUAL FY 2022	ADOPTED FY 2023	PROPOSED FY 2024
Expenditures				
Instruction				
Elementary Instruction	\$14,724,732	\$11,620,982	\$16,424,655	\$14,399,723
Secondary Instruction	12,171,828	14,924,939	13,982,738	16,993,721
Other Instruction	660,316	743,596	824,168	889,236
Guidance Services	1,329,617	1,329,303	1,388,105	1,626,130
Social Workers	232,934	182,749	230,462	233,535
Homebound	67,622	172,420	131,542	132,983
Total Elem/Secondary Supervisors	885,821	934,679	1,012,598	1,468,921
Total Elem/Secondary Media	719,342	796,231	905,123	970,839
Total Elem/Secondary Principals	2,531,440	2,651,267	2,845,785	2,948,200
Administrative, Attendance & Health				
Board Services	35,113	46,112	40,835	37,669
Executive Administration Services	402,969	450,672	435,783	604,834
Personnel Services	278,879	298,641	328,460	419,055
Fiscal Services	528,741	601,371	600,638	538,014
Health Services	708,438	744,392	771,233	926,331
Psychological Services	318,954	332,110	362,950	369,456
Speech/Audiology Services	2,282	1,506	3,500	3,500
Transportation				
Management and Direction	175,442	210,659	185,566	258,483
Vehicle Operation Services	1,901,199	2,356,531	2,665,198	3,038,413
Monitoring Services	252,325	290,144	290,092	310,861
Vehicle Maintenance Services	1,072,888	953,446	592,800	696,768
Maintenance				
Management and Direction	169,413	171,322	191,268	200,973
Building Services	3,691,991	3,697,969	3,979,929	4,461,236
Grounds Services	143,389	163,223	177,444	199,514
Equipment Services	8,987	8,491	15,000	15,000
Vehicle Services(Non-pupil)	8,939	11,965	10,000	10,000
Security Services	324,761	362,031	117,201	170,513
Warehousing and Distributing Services	11,911	8,958	11,000	11,000
Technology				
Classroom Instruction	903,501	907,750	649,938	749,008
Instructional Support	428,805	387,319	498,415	539,534
Administration	218,791	360,853	298,638	474,592
Attendance & Health	136,436	132,832	140,544	176,856
Pupil Transportation	918	7,528	7,500	8,116
Operations & Maintenance	8,022	1,105	7,565	28,409

County of Amherst, Virginia – Adopted Budget – FY 2023-2024

SCHOOL OPERATING FUND

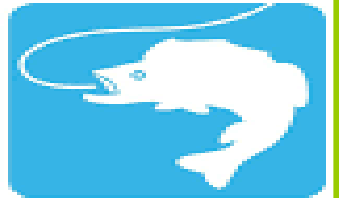
Federal and Adult Programs	2,866,709	6,182,336	8,265,221	7,232,704
School Construction - Local		494,673		
School Construction - State	0	0	2,430,880	0
Child Nutrition	1,845,788	2,149,970	2,435,445	2,827,574
Total Expenditures	\$49,769,243	\$54,690,075	\$63,258,219	\$63,971,701

AMHERST COUNTY

2024

SUPPLEMENTAL PROJECTS

SECURITY



Parks & Rec

AMHERST COUNTY | VIRGINIA

SUPPLEMENTAL PROJECTS

Amherst County's Supplemental Projects are those that go beyond normal operations and maintenance of existing operations. They are staff requests to make improvements to facilities or operations that go beyond our normal needs. They can be funded one-time expenses or recurring expenses depending on the item requested. Such requests include those for new personnel and typically cost less than \$50,000. One-time expenses come from unobligated funds—leftover savings, if you will. Recurring expenses must be paid for with available, unused recurring revenue—revenue from taxes, generally. After the Board identifies which items it is willing to fund, the projects become part of the proposed budget for the upcoming fiscal year. Each project description includes an explanation to justify why it is needed. These descriptions and justifications are included herein..

The Supplemental Projects listing depicts the arrangement of selected projects in a priority order established by the Board of Supervisors. The listing includes cost estimates and anticipated funding sources. The Supplemental Projects listing reflects difficult decisions in the allocation of limited resources among competing service demands and provides an orderly, systematic plan to address the County's smaller one-time and recurring needs.

Development of the Supplemental Projects listing 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. It also allows county leaders to deal with opportunities and challenges as they pop up while still maintaining a view of the long-term outlook of county needs.

FY 2024 SUPPLEMENTAL BUDGET REQUESTS WORKSHEET

Project Number		Board Priority	Recurring Costs	One-time Costs	Other Funding Sources	Total
	ONE TIME PROJECTS					\$ -
6	Microsoft Office upgrade to 2021	1.00		\$ 33,550		\$ 33,550
13	Coolwell Security Camera	2.00		\$ 20,000		\$ 20,000
14	ADA Ramp - Thrashers	4.60		\$ 20,000		\$ 20,000
16	Comm. Dev. - Front Counter Window	4.80		\$ 4,685		\$ 4,685
11	Snow Plow/Salt Spreader	6.00		\$ 13,000		\$ 13,000
10	DSS-Vehicle	7.00		\$ 12,068	\$ 5,678	\$ 17,746
1	Code Enforcement Drone	7.40		\$ 18,000		\$ 18,000
20	General Dist Office Remodel	7.80		\$ 32,000		\$ 32,000
24	Coolwell Pavilion Electrical Imp.	8.80		\$ 4,300		\$ 4,300
23	Monroe Center Backstop	9.20		\$ 20,000		\$ 20,000
12	Maintenance Boat	9.40		\$ 35,000		\$ 35,000
19	J&D Waiting Area Seating	10.00		\$ 26,000		\$ 26,000
						\$ -
	RECURRING COST PROJECTS					\$ -
17	2 Dispatcher Positions	2.80			\$ 107,200	\$ 107,200
21	Code Enforc. - 29 Corridor	6.00	\$ 43,200	\$ 35,000		\$ 78,200
22	Mill Creek Park Attendants	7.80	\$ 16,632			\$ 16,632
18	Fire Marshall	3.40	\$ 107,200	\$ 150,000		\$ 257,200
3	Merit Pay	4.20	\$ 224,000			\$ 224,000
4	457(b) Match	5.60	\$ 72,000			\$ 72,000
7	Library position to full-time	8.00	\$ 25,511			\$ 25,511
8	DSS Benefits Program Supervisor	8.20	\$ 56,949		\$ 26,800	\$ 83,749
9	DSS Family Services Supervisor	8.60	\$ 55,948		\$ 26,328	\$ 82,276
25	Finance - Debtbook	9.20	\$ 7,000			\$ 7,000
15	Maintenance Software/hardware	10.20	\$ 8,000	\$ 5,000		\$ 13,000
17	2 Dispatcher Positions	12.40	\$ 107,200			\$ 107,200
						\$ -
Total of Cost to the General Fund			\$ 723,640	\$ 428,603		
Total Other Funding Sources					\$ 166,006	
Total Project costs						\$ 1,318,249

FY 2024 SUPPLEMENTAL REQUEST

PROJECT TITLE	<u>Code Enforcement Drone</u>	Project # <u>1</u>
DEPARTMENT/ORGANIZATION	<u>Community Development</u>	DATE <u>11/5/22</u>
DEPARTMENTAL PRIORITY		SUBMITTED BY: <u>Nate Young</u>
REQUIRED BY FISCAL YEAR	<u>2024</u>	POSITION _____

Project Description

The County Code Enforcement/ Building Inspections / Erosion control would benefit from the ability to use a drone to document the conditions found onsite while conducting inspections. This equipment would increase safety and efficiency of inspectors in rough or hazardous terrain, in documenting large scale conditions or site development, and in roof/tower inspections.

Justification

The Community development office completes these inspections now and attempts to clearly document the conditions from on site with cell phone cameras and reports. The Ariel view of a site inspection (when permitted) would increase inspector safety and more clearly document the conditions. This equipment is newly approved for this type of inspection and we feel that the potential is available for significant time savings on large construction sites and sprawling code enforcement actions.

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

Continue to conduct inspections as we do them now.

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

30-Oct

Project Costs

	FY 23-24
Equipment Costs	\$ 15,000
Professional Services	\$ 3,000
Construction	
Salaries	
Benefits	
Total Capital Cost Est.	\$ 18,000
Total Operating Impact Est	\$ -
Total Expenditure	\$ 18,000

training and licensing

Funding Sources

	FY 23-24
Local funds	\$ 18,000
Total Financing	\$ 18,000

FY 2024 SUPPLEMENTAL REQUEST

PROJECT TITLE	<u>Merit Pay</u>	Project #	<u>3</u>
DEPARTMENT/ORGANIZATION	<u>HR</u>	DATE	<u>10/11/22</u>
DEPARTMENTAL PRIORITY	<u>High</u>	SUBMITTED BY:	<u>Linda Martin Felix</u>
REQUIRED BY FISCAL YEAR	<u>FY2024 (on going)</u>	POSITION	<u>HR Director</u>

Project Description

Provide funding for annual merit pay bonuses for County employees.

Justification

Amherst County employees have traditionally been compensated by position with annual COLAs and/or upgrades due to increased duties being the only avenue for increasing compensation. In FY2022, the Board of Supervisors funded software for a modern electronic performance management system called TrakStar. The software has been successfully launched with the regular County employees under the authority of the County Administrator. This request seeks funding to implement merit pay bonuses and will require use of TrakStar by any department seeking County funding for merit bonuses for their employees. The bonuses are in addition to any funded COLA. The attached chart shows how the merit bonuses would be determined.

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

The current system does not reward performance and provides no monetary reward or motivation for employees to excel in their jobs.

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

Estimate was based on projections using current TrakStar scores.

Project Costs

	FY 23-24
Equipment Costs	
Professional Services	
Construction	
Salaries	\$ 187,500
Benefits	\$ 36,900
Total Capital Cost Est.	\$ 224,400
Total Operating Impact Est	\$ -
Total Expenditure	\$ 224,400

Funding Sources

	FY 23-24
Local funds	\$ 224,400
Total Financing	\$ 224,400

FY 2024 SUPPLEMENTAL REQUEST

PROJECT TITLE	<u>457(b) Retirement Match</u>	Project #	<u>4</u>
DEPARTMENT/ORGANIZATION	<u>Human Resources</u>	DATE	<u></u>
DEPARTMENTAL PRIORITY	<u>High</u>	SUBMITTED BY:	<u>Linda Martin Felix</u>
REQUIRED BY FISCAL YEAR	<u>FY2024 (On-going)</u>	POSITION	<u>HR Director</u>

Project Description

Provide an ongoing annual employer match for VRS Plan 1 and Plan 2 employees who invest in the County's voluntary 457(b) retirement plan.

Justification

The County is currently state mandated to provide a match for employee contributions to the 457(b) portion of VRS Hybrid retirement plan. Hybrid Plan employees also receive employer paid short and long term disability coverage that VRS Plan 1 and Plan 2 employees do not receive. As a retention strategy, I am requesting the board match 457b contributions of up to \$1,200 per calendar year for Plan 1 and Plan 2 employees. For FY2024, I am requesting \$72,000 which would provide up to a \$100 per month match for approximately 60 employees annually. We currently have 134 active Plan 1 and Plan 2 employees with only 26 (19%) participating in the voluntary unmatched 457(b) plan. Of 86 Hybrid Plan employees, 50 (58%) contribute more than the required 1% to their 457(b) plan and 24 (28%) contribute the full 4% allowed. Proof that employer matches work!

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

Sworn deputies and EMS staff are not allowed to participate in the VRS Hybrid Plan due to LEOS. Providing a 457(b) match is another strategy to help retain valuable employees, boost participation in the plan, and encourage retirement savings.

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

We currently expend \$72,869 per year matching 457(b) plan contributions for 86 Hybrid employees. I used that amount to ask for a comparable amount of funding for Plan 1 and Plan 2 employees.

Project Costs

	FY 23-24
Equipment Costs	
Professional Services	
Construction	
Salaries	
Benefits	\$ 72,000
Total Capital Cost Est.	\$ -
Total Operating Impact Est	\$ 72,000
Total Expenditure	\$ 72,000

Funding Sources

	FY 23-24
Local funds	\$ 72,000
Total Financing	\$ 72,000

FY 2024 SUPPLEMENTAL REQUEST

PROJECT TITLE	<u>Move All Microsoft Office Users to Office 2021</u>	Project #	<u>6</u>
DEPARTMENT/ORGANIZATION	<u>Information Technology</u>	DATE	<u>11/1/22</u>
DEPARTMENTAL PRIORITY		SUBMITTED BY	<u>Jackie Viar</u>
REQUIRED BY FISCAL YEAR	<u>2023-24</u>	POSITION	<u>IT Director</u>

Project Description

This would replace the Microsoft Office 2016 version we have installed on every users computer and move them to the latest Version of Microsoft Office 2021, putting everyone on the same version.

Justification

These licenses were purchased as stand alone one time licenses when we began using Office Suite years ago. We are having to add additional licenses now which are the Office 2021 version, which leaves those on 2016 behind. With moving all users to MS Office 2021, everyone will be on the latest version and eliminate compatibility issues with Word, Excel, Teams, Powerpoint and other features provided in Microsoft Office Suite. As of October 2023, our current version will no longer be supported to connect to the cloud should we choose to move to Microsoft 365. This will potentially cause Outlook to stop functioning. 110 users X \$305 per user = \$33,500.

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

Leave as is with some users on Office 2016 and others on the new version.

Source(s) and Date (s) of Estimates:
CDWG: 10/31/2022

Project Costs

	FY 23-24
Equipment Costs	
Professional Services	
Construction	
Software	\$ 33,550
Salaries	
Benefits	
Total Capital Cost Est.	\$ 33,550
Total Operating Impact Est.	\$ -
Total Expenditure	\$ 33,550

Funding Sources

	FY 23-24
Local funds	\$ 33,550
Total Financing	\$ 33,550

FY 2024 SUPPLEMENTAL REQUEST

PROJECT TITLE	<u>Upgrade library employee to full-time</u>	Project #	<u>7</u>
DEPARTMENT/ORGANIZATION	<u>Library</u>	DATE	<u>10/21/22</u>
DEPARTMENTAL PRIORITY	<u>#1</u>	SUBMITTED BY:	<u>Jacob Etter</u>
REQUIRED BY FISCAL YEAR	<u>FY24</u>	POSITION	<u>Library Director</u>

Project Description

Due to increased usage the library needs additional staff hours. We would like to upgrade one library employee from 20 hours per week to 37.5 hours per week.

Alexandria Mintah has been a part-time library worker with the county for over 7 years. She has been given progressively more responsibility and is now performing the job of a library assistant, but with reduced hours and no benefits. She has been interested in transitioning to full-time work with the county for some time now. Alex is already successfully performing the tasks we need help with.

Justification

Last fiscal year the library system assisted an average of 187 visitors per day, circulated 1,570 items per week, and saved residents \$1,233,492 based on the library books they read for free instead of buying them. Library usage was up last year and continues to steadily rise this fiscal year. The average circulation for the current fiscal year increased by an additional 420 items per week, a 27% increase. In order to maintain services we need a little more help.

Last year the library requested a Outreach Librarian at a cost of \$53,600 but due to limited funding that was not possible. By upgrading Alex to full-time we hope to more efficiently fulfill that same need and support a worker with a proven track record for a reduced cost of \$25,511.

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

Library services will not keep up with the rising demand of the residents. We will eventually lose Alex who is a great worker.

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

Project Costs

	FY 23-24	
Equipment Costs		
Professional Services		
Construction		
		FYI ONLY
Increased cost of Salary	\$ 15,385	
Total Annual Salary for Full Time		\$ 29,784
Benefits at 34% of total salary	\$ 10,126	
Total Capital Cost Est.	\$ 25,511	
Total Operating Impact Est	\$ -	
Total Expenditure	\$ 25,511	

Funding Sources

	FY 23-24
Local funds	\$ 25,511
Total Financing	\$ 25,511

FY 2024 SUPPLEMENTAL REQUEST

PROJECT TITLE	<u>Benefit Programs Supervisor</u>	Project #	<u>8</u>
DEPARTMENT/ORGANIZATION	<u>DSS</u>	DATE	<u>10/20/22</u>
DEPARTMENTAL PRIORITY	<u>1</u>	SUBMITTED BY:	<u>Jason Meador</u>
REQUIRED BY FISCAL YEAR	<u>FY24</u>	POSITION	<u>Director</u>

Project Description

Additional supervisor level position for the Benefits Unit

Justification

Amherst DSS has 20-22 caseload-carrying line staff in the Benefit Programs Division with only two supervisors. Based on an optimal range of managing "7 plus/minus 2" subordinates, a third supervisor is needed. Since Medicaid expansion, caseloads are going to continue to grow which means the staff numbers will continue to grow. In order to maintain our excellent performance, an additional supervisor will become more critical.

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

Cost/Harm: Declining performance could result in the agency being placed in corrective action which could impact the rate of reimbursement the county receives for the programs the agency administers.

Source(s) and Date (s) of Estimates:
DSS payroll worksheets

Project Costs

	FY 23-24
Equipment Costs	
Professional Services	
Construction	
Salaries	\$ 58,875
Benefits	\$ 24,874
Total Capital Cost Est.	\$ 83,749
Total Operating Impact Est	\$ -
Total Expenditure	\$ 83,749

Funding Sources

	FY 23-24
Local funds	\$ 56,949
Pass Thru Revenue	\$ 26,800
Total Financing	\$ 83,749

FY 2024 SUPPLEMENTAL REQUEST

PROJECT TITLE	Family Services Supervisor		Project #	9
DEPARTMENT/ORGANIZATION	DSS	DATE	10/20/22	
DEPARTMENTAL PRIORITY	2	SUBMITTED BY:	Jason Meador	
REQUIRED BY FISCAL YEAR	FY24	POSITION	Director	

Project Description

Additional supervisor level position for the Family Services Unit

Justification

Amherst DSS has 17 caseload-carrying line staff in the Family Services Division with only two supervisors. Based on the complexity of the casework and the vulnerability of the subjects (sometimes even life or death situations), a third supervisor is needed. Caseloads continue to grow; federal and state funding are sometimes awarded for caseworkers but rarely if ever awarded for management staff. In order to maintain our excellent performance, an additional supervisor will become more critical.

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

Cost/Harm: Declining performance is simply not acceptable as children and elderly/disabled citizens would bare the cost of that decline. While the need for the supervisor exists now, it will become more critical over time.

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

DSS payroll worksheets

Project Costs

	FY 23-24
Equipment Costs	
Professional Services	
Construction	
Salaries	\$ 57,652
Benefits	\$ 24,624
Total Capital Cost Est.	\$ 82,276
Total Operating Impact Est	\$ -
Total Expenditure	\$ 82,276

Funding Sources

	FY 23-24
Local funds	\$ 55,948
Pass Thru Revenue	\$ 26,328
Total Financing	\$ 82,276

FY 2024 SUPPLEMENTAL REQUEST

PROJECT TITLE	Agency Vehicle		Project #	10
DEPARTMENT/ORGANIZATION	DSS	DATE	10/20/22	
DEPARTMENTAL PRIORITY	4	SUBMITTED BY:	Jason Meador	
REQUIRED BY FISCAL YEAR	FY24	POSITION	Director	

Project Description

Purchase one vehicle to replace one of the older vehicles being retired

Justification

Agency vehicles are used strictly by staff who are conducting agency business. Children and adults are transported in these vehicles, so they must be reliable and safe.

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

Continue to pay for routine maintenance and costly repairs as vehicles continue to age, and run the risk of transporting clients in vehicles that are faulty or unsafe.

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

EVA - State Contract for 4-door sedan

Project Costs

	FY 23-24
Equipment Costs	\$ 17,746
Professional Services	
Construction	
Salaries	
Benefits	
Total Capital Cost Est.	\$ 17,746
Total Operating Impact Est.	\$ -
Total Expenditure	\$ 17,746

Funding Sources

	FY 23-24
Local funds	\$ 12,068
Pass Thru Revenue	\$ 5,678
Total Financing	\$ 17,746

FY 2024 SUPPLEMENTAL REQUEST

PROJECT TITLE	<u>Snow plow, spreader</u>	Project #	<u>11</u>
DEPARTMENT/ORGANIZATION	<u>Public Works</u>	DATE	<u>10/25/22</u>
DEPARTMENTAL PRIORITY	<u>High</u>	SUBMITTED BY:	<u>Brian Thacker</u>
REQUIRED BY FISCAL YEAR	<u>2024</u>	POSITION	<u>Director</u>

Project Description
 Snow plow, salt spreader for 2017 F250 in maintenance department.

Justification
 Truck not originally ordered with plow, retrofit to allow maintenance crew to plow parking lots across county
Initially requested FY 2023

Alternatives to Requested Project or Cost/Harm to County of Doing Nothing
 Continue to hand-shovel snow, ice

Source(s) and Date (s) of Estimates:
 Truck Body of Lynchburg June 2022

Project Costs

	FY 23-24
Equipment Costs	\$ 13,000
Professional Services	
Construction	
Salaries	
Benefits	
Total Capital Cost Est.	\$ 13,000
Total Operating Impact Est	\$ -
Total Expenditure	\$ 13,000

Funding Sources

	FY 23-24
Local funds	\$ 13,000
Total Financing	\$ 13,000

FY 2023 SUPPLEMENTAL REQUEST

PROJECT TITLE	<u>Boat</u>	Project #	<u>12</u>
DEPARTMENT/ORGANIZATION	<u>Public Works</u>	DATE	<u>10/25/22</u>
DEPARTMENTAL PRIORITY	<u>High</u>	SUBMITTED BY:	<u>Brian Thacker</u>
REQUIRED BY FISCAL YEAR	<u>2024</u>	POSITION	<u>Director</u>

Project Description

Jon boat, electric motor, and trailer for lakes

Justification

Public Works must maintain dams at Mill Creek, Stonehouse, and Thrasher's, all of which have flow valves located within the lakes themselves. There is no way to access the valves without a boat; in the event of a flood event, Public Works will have no time to find and utilize a boat to adjust the valves. In the past, we have used Public Safety's boat; this will not be an option during a flood event. Further, Public Works maintains a floating dock at Mill Creek Lake and has no access to modify or move dock.
****Initially requested FY 2023****

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

Ask for and hope to be able to borrow Public Safety's, DGIF's, or a private owner's boat

Source(s) and Date (s) of Estimates:
 Internet June 2022

Project Costs

	FY 23-24
Equipment Costs	\$ 35,000
Professional Services	
Construction	
Salaries	
Benefits	
Total Capital Cost Est.	\$ 35,000
Total Operating Impact Est	\$ -
Total Expenditure	\$ 35,000

Funding Sources

	FY 23-24
Local funds	\$ 35,000
Total Financing	\$ 35,000

FY 2024 SUPPLEMENTAL REQUEST

PROJECT TITLE	<u>Security Camera, Coolwell Park</u>	Project #	<u>13</u>
DEPARTMENT/ORGANIZATION	<u>Public Works</u>	DATE	<u>10/25/22</u>
DEPARTMENTAL PRIORITY	<u>High</u>	SUBMITTED BY:	<u>Brian Thacker</u>
REQUIRED BY FISCAL YEAR	<u>2024</u>	POSITION	<u>Director</u>

Project Description

Many improvements have been made at Coolwell Park over past 2 years, including bathroom upgrades, asphalted parking lot, horseshoe pits, soccer goals, and community center enhancements. A new light pole was also installed recently, able to have a camera mounted on top for security purposes.

Justification

Incidents continue to happen at Coolwell Park, including missing picnic tables, items destroyed in restrooms, and vandalism. The camera would be a significant deterrent to such activities

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

Spend taxpayer funds after-the-fact to repair, replace damaged assets

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

Hudson Payne, January 2022

Project Costs

	FY 23-24
Equipment Costs	\$ 20,000
Professional Services	
Construction	
Salaries	
Benefits	
Total Capital Cost Est.	\$ 20,000
Total Operating Impact Est.	\$ -
Total Expenditure	\$ 20,000

Funding Sources

	FY 23-24
Local funds	\$ 20,000
Total Financing	\$ 20,000

FY 2024 SUPPLEMENTAL REQUEST

PROJECT TITLE	<u>ADA ramp, Thrasher's</u>	Project #	<u>14</u>
DEPARTMENT/ORGANIZATION	<u>Public Works</u>	DATE	<u>10/25/22</u>
DEPARTMENTAL PRIORITY	<u>Medium</u>	SUBMITTED BY:	<u>Brian Thacker</u>
REQUIRED BY FISCAL YEAR	<u>2025</u>	POSITION	<u>Director</u>

Project Description

Thrasher's Park had a Green Flush Restroom installed in December of 2020. When installed, the parking lot and entrance to restrooms did not align, requiring ramps to be constructed for ADA access to each restroom.

Justification

ADA compliance

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

Remain out of compliance with ADA standards, subject to litigation

Source(s) and Date (s) of Estimates:
Xcel Concrete February 2022

Project Costs

	FY 23-24
Equipment Costs	\$ 20,000
Professional Services	
Construction	
Salaries	
Benefits	
Total Capital Cost Est.	\$ 20,000
Total Operating Impact Est	\$ -
Total Expenditure	\$ 20,000

Funding Sources

	FY 21-22
Local funds	\$ 20,000
Total Financing	\$ 20,000

FY 2024 SUPPLEMENTAL REQUEST

PROJECT TITLE	<u>Soft/hardware for maintenance</u>	Project #	<u>15</u>
DEPARTMENT/ORGANIZATION	<u>Public Works</u>	DATE	<u>11/2/22</u>
DEPARTMENTAL PRIORITY	<u>High</u>	SUBMITTED BY:	<u>Brian Thacker</u>
REQUIRED BY FISCAL YEAR	<u>2024</u>	POSITION	<u>Director</u>

Project Description

The BoS has stated an objective of software tracking both building and vehicular maintenance. We have a quotation from Iworq, who the County already uses in Planning, for software costs for both building and fleet maintenance.

Justification

BoS request, much needed modern means of tracking complex and expensive maintenance costs on County assets

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

Remain in the dark for repair trends, cost allocations

Source(s) and Date (s) of Estimates:
Iworq 9/1/22

Project Costs

	FY 23-24
Equipment Costs (Tablets, 1 time)	\$ 5,000
Professional Services (Recurring software cost)	\$ 8,000
Construction	
Salaries	
Benefits	
Total Capital Cost Est.	\$ 5,000
Total Operating Impact Est.	\$ 8,000
Total Expenditure	\$ 13,000

Funding Sources

	FY 23-24
Local funds	\$ 13,000
Total Financing	\$ 13,000

FY 2024 SUPPLEMENTAL REQUEST

PROJECT TITLE	Front Counter Window		Project #	16
DEPARTMENT/ORGANIZATION	Community Development	DATE	10/21/22	
DEPARTMENTAL PRIORITY	Low	SUBMITTED BY:	Tyler Creasy	
REQUIRED BY FISCAL YEAR		POSITION	Planner	

Project Description

The project's description includes putting up a permanent frame and glass for the front counter of Community Development

Justification

Community Development staff likes the current plexi glass that is currently installed. However, staff believes a more professional look would not only benefit the esthetics of the office but also improve safety and workability.

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

Keep the same plexiglass hanging down from the ceiling - does not look professional

Source(s) and Date (s) of Estimates: Commercial Glass & Plastics 10/19/2022

Project Costs

	FY 23-24
Equipment Costs	
Professional Services	\$ 4,685
Construction	
Salaries	
Benefits	
Total Capital Cost Est.	\$ 4,685
Total Operating Impact Est	\$ -
Total Expenditure	\$ 4,685

Funding Sources

	FY 23-24
Local funds	\$ 4,685
Total Financing	\$ 4,685

FY 2024 SUPPLEMENTAL REQUEST

PROJECT TITLE	<u>4 Additional Dispatch Positions</u>	Project #	<u>17</u>
DEPARTMENT/ORGANIZATION	<u>Public Safety</u>	DATE	<u>10/10/2022</u>
DEPARTMENTAL PRIORITY	<u>High</u>	SUBMITTED BY:	<u>Bradley Beam</u>
REQUIRED BY FISCAL YEAR	<u>2023</u>	POSITION	<u>Director</u>

Project Description

Add a total of 4 additional Dispatch positions for FY23. Allow Public Safety to fund two of the four positions for up to two years out of the 911 Funds available to Dispatch

Justification

Dispatch has a total of 4 consoles for answering & dispatching calls. One of which is not currently utilized on a regular basis. Currently dispatch is staffed with a total of 12 positions. We operate 4 shifts with 3 dispatchers on each shift. Dispatch positions have not been increased since approx. 2007. From Oct. 1, 2021 to Sept. 30, 2022 Dispatch answered a total of 82,259 calls and processed 34,768 CAD inputs.

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

Increased processing time and additional stress on current staffing

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

Project Costs

	FY 23-24
Equipment Costs	
Professional Services	
Construction	
Salaries	\$ 160,000
Benefits	\$ 54,400
Total Capital Cost Est.	\$ 214,400
Total Operating Impact Est	\$ -
Total Expenditure	\$ 214,400

Funding Sources

	FY 23-24
Local funds	
911 fund	\$ 107,200
911 funds	\$ 107,200
Total Financing	\$ 214,400

FY 2024 SUPPLEMENTAL REQUEST

PROJECT TITLE	Fire Marshal		Project #	18
DEPARTMENT/ORGANIZATION	Public Safety	DATE	10/10/22	
DEPARTMENTAL PRIORITY	High	SUBMITTED BY:	Bradely Beam	
REQUIRED BY FISCAL YEAR	2023	POSITION	Director	

Project Description

Allocate funding for a full time Fire Marshal's position for Amherst County

Justification

Public Safety leadership conducted a staffing exercise utilizing NFPA 1730 to evaluate the manpower needed to effectively carry out all of the functions of the Fire Marshal's office. The study revealed the County had 62 Fires in 2021 recommending 1.6 FTE for investigations. In order to perform fire inspections on 87 commercial properties of varying sizes and complexity, we would need 0.43 FTE. Based on approx. 20 plans reviews and site evaluations would recommend 0.04 FTE. The total recommendation of FTE based on the exercise would be 2.1 FTE. (See Attached Exercise for additional details) Adding this additional requested position would make great strides to accomplishing the mission identified in Amherst County Code Section 11.5 Division 2 and 3.

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

Based on current staffing we are unable to conduct all annual Fire Inspections in all High-Hazard commercial properties to include, Day Cares, Restaurants, Schools and Manufacturing Facilities. Considering the projected growth in the county there could be delays in plans review, fire access roads, inspections, and investigations.

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

Project Costs

	FY 23-24
Equipment Costs	\$ 150,000
Professional Services	
Construction	
Salaries	\$ 80,000
Benefits	\$ 27,200
Total Capital Cost Est.	\$ 150,000
Total Operating Impact Est	\$ 107,200
Total Expenditure	\$ 257,200

Funding Sources

	FY 23-24
Local funds	\$ 257,200
Total Financing	\$ 257,200

FY 2024 SUPPLEMENTAL REQUEST

PROJECT TITLE	<u>New seating for waiting area</u>	Project #	<u>19</u>
DEPARTMENT/ORGANIZATION	<u>Amherst Juvenile Court</u>	DATE	<u>11/1/22</u>
DEPARTMENTAL PRIORITY	<u></u>	SUBMITTED BY:	<u>Karen King</u>
REQUIRED BY FISCAL YEAR	<u></u>	POSITION	<u>Clerk</u>

Project Description

All new seating for the courts waiting area

Justification

The seating has been there for over 20 years. We have to have them repaired frequently as they are falling apart. They are also made with fabric, which means they get dirty quickly. The last time we had to have them cleaned the cost was over \$200.00. I would like to have vinyl seating for easy cleaning.

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

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

I am attaching a copy of the seating pictures and cost that I received from Harris Office Furniture. I wou My first choice would be the Aviera Style and my second choice would be Sophie. I am asking for 8 with arms and 8 without arms.

Project Costs

	FY 23-24
Equipment Costs	\$ 26,000
Professional Services	
Construction	
Salaries	
Benefits	
Total Capital Cost Est.	\$ 26,000
Total Operating Impact Est	\$ -
Total Expenditure	\$ 26,000

Funding Sources

	FY 23-24
Local funds	\$ 26,000
Total Financing	\$ 26,000

FY 2024 SUPPLEMENTAL REQUEST

PROJECT TITLE	General District Court Clerk's Office		Project #	20
DEPARTMENT/ORGANIZATION		DATE	10/19/22	
DEPARTMENTAL PRIORITY		SUBMITTED	Beverly Lewis	
REQUIRED BY FISCAL YEAR		POSITION	Clerk	

Project Description

Our cash register/deputy clerk's space needs to be reconfigured. In 1997 when Courthouse was designed, it had a very poor and dangerous design. It has two steps going up to the clerk's station. Over the years, clerks have tripped and fallen and even more dangerous, the clerk's chair has slid off a couple times with the clerk barely getting off in time before falling. It also does not meet handicap accessible standards.

Justification

After speaking with Harris Office Furniture, I was given a couple of options. They involved minor construction. Changing the configuration and adding storage pieces and a desk shell. I spoke with Amherst Maintenance about the construction. I was advised they did not have the man power to do this work. Please look at second option on the email to me from Harris Office Furniture for the example of what is needed. Since we would need to involve an outside construction company, I would request a ramp in place of the steps to meet federal requirements of handicap accessibility.

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

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

I have the estimate of cost of equipment from Harris Office but was unable to get in time an estimate for construction.

I was told by Harris Office to add 10 percent more for next year's costs of furniture.

Project Costs

	FY 23-24
Equipment Costs	\$ 1,500
Professional Services	
Construction (waiting on David for #)	\$ 20,000
Salaries	
Benefits	
Total Capital Cost Est.	\$ 21,500
Total Operating Impact Est.	\$ -
Total Expenditure	\$ 21,500

Funding Sources

	FY 23-24
Local funds	
Total Financing	\$ -

FY 2024 SUPPLEMENTAL REQUEST

PROJECT TITLE Rt 29 Corridor Maintenance Tech **Project #** 21
DEPARTMENT/ORGANIZATION Public Works / community Dev **DATE** 10/20/22
DEPARTMENTAL PRIORITY 1 **SUBMITTED BY:** Nate Young
REQUIRED BY FISCAL YEAR 2024 **POSITION** Building Code Official/ Interim Com Dev Dir

Project Description

Rt 29 needs a working county employee to assist with maintaining a clean neat entrance to the county.

Justification

The community development department continues to receive complaints and incur staff labor costs to influence the work requested to be completed without results.

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

Keep the corridor appearance as is

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

Project Costs

		FY 23-24
Equipment Costs	\$	35,000
Professional Services		
Construction		
Salaries	\$	32,239
Benefits	\$	10,961
Total Capital Cost Est.	\$	35,000
Total Operating Impact Est	\$	43,200
Total Expenditure	\$	78,200

Truck and equipment

Funding Sources

		FY 23-24
Local funds	\$	78,200
Total Financing	\$	78,200

FY 2024 SUPPLEMENTAL REQUEST

PROJECT TITLE	<u>Mill Creek Park Attendants</u>	Project #	<u>22</u>
DEPARTMENT/ORGANIZATION	<u>Recreation</u>	DATE	<u>10/17/22</u>
DEPARTMENTAL PRIORITY	<u>1</u>	SUBMITTED BY:	<u>Randal Nixon</u>
REQUIRED BY FISCAL YEAR	<u>24</u>	POSITION	<u>Director of Recreation & Tourism</u>

Project Description

Mill Creek Lake Park Attendants

Justification

The Board of Supervisors allocated funds to provide Park Attendants at Mill Creek Lake Park for August and September. This worked well and we feel with the current additions to the park of a beach area and a swing these positions are needed. The Park Attendants pick up trash, clean and check bathrooms, police the park and provide a presence in the park. This fall we had very few complaints or issues at Mill Creek Lake Park and would like to have them on site the beginning of May through the end of September. This is the busiest time and use of the park.

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

The parks will be cleaner and any problems or issues can be taken care of. It will allow maintenance to not be called out as much saving on overtime.

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

May 1, 2023 through September 30, 2023 which is 22 weeks x 63 hours per week x \$12 per hour = \$16,632.00

Project Costs

	FY 23-24
Equipment Costs	
Professional Services	
Construction	
Salaries	\$16,632
Benefits	
Total Capital Cost Est.	\$ 16,632
Total Operating Impact Est	\$ -
Total Expenditure	\$ 16,632

Funding Sources

	FY 23-24
Local funds	\$ 16,632
Total Financing	\$ 16,632

FY 2024 SUPPLEMENTAL REQUEST

PROJECT TITLE	<u>Monroe Community Center Backstop</u>	Project #	<u>23</u>
DEPARTMENT/ORGANIZATION	<u>Recreation</u>	DATE	<u>10/17/22</u>
DEPARTMENTAL PRIORITY	<u>2</u>	SUBMITTED BY:	<u>Randal Nixon</u>
REQUIRED BY FISCAL YEAR	<u>24</u>	POSITION	<u>Director of Recreation & Tourism</u>

Project Description

Replace the old wooden backstop with a new metal backstop

Justification

The current wooden backstop was put in years ago by local citizens at the Monroe Community Center field. It is in disrepair and needs to be replaced with a nice metal fenced backstop. The wooden one is a liability and is in terrible shape. This field is being used by several local softball teams and a new backstop is definitely needed.

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

The wooden backstop is not really a backstop and someone could get hurt.

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

Lynchburg Fence and Railing Company, LLC

Project Costs

	FY 23-24
Equipment Costs	
Professional Services	
Construction	\$ 20,000
Salaries	
Benefits	
Total Capital Cost Est.	\$ 20,000
Total Operating Impact Est	\$ -
Total Expenditure	\$ 20,000

Funding Sources

	FY 23-24
Local funds	\$ 20,000
Total Financing	\$ 20,000

FY 2024 SUPPLEMENTAL REQUEST

PROJECT TITLE	<u>Coolwell Pavilion Lights and Outlets</u>	Project #	<u>24</u>
DEPARTMENT/ORGANIZATION	<u>Recreation</u>	DATE	<u>10/18/22</u>
DEPARTMENTAL PRIORITY	<u>3</u>	SUBMITTED BY:	<u>Randal Nixon</u>
REQUIRED BY FISCAL YEAR	<u>24</u>	POSITION	<u>Director of Recreation & Tourism</u>

Project Description

3 additional electrical outlets will be added to each corner poll and an overhead light will be added to the Coolwell Park Pavilion.

Justification

This will allow the Recreation Department and other groups to provide more programs and activities with the addition of the electrical outlets. The addition of the lights under the shelter roof will provide much need lighting to the area when it is being used for recreational programs and activities.

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

The pavilion currently has only one electrical outlet which limits the use of this space.

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

Hickey Electric 10/18/22

Project Costs

	FY 23-24
Equipment Costs	
Professional Services	
Construction	\$4,300
Salaries	
Benefits	
Total Capital Cost Est.	\$ 4,300
Total Operating Impact Est	\$ -
Total Expenditure	\$ 4,300

Funding Sources

	FY 23-24
Local funds	\$ 4,300
Total Financing	\$ 4,300

FY 2024 SUPPLEMENTAL REQUEST

PROJECT TITLE	Debt/Lease/Subscription Software	Project #	25
DEPARTMENT/ORGANIZATION	Finance	DATE	11/4/22
DEPARTMENTAL PRIORITY	high	SUBMITTED BY:	Stacey McBride
REQUIRED BY FISCAL YEAR	23-24	POSITION	Finance Director

Project Description

Obtain software service that will assist with debt, leases and technology subscriptions to meet reporting requirements

Justification

Over the years the Government Accounting Standards Board (GASB) has increased reporting requirements. Debt has been a long-time requirement in the Notes of the Annual Comprehensive Financial Report (ACFR). In the last couple of years two more GASB requirements have come into effect. GASB 87 has reporting requirements for leases, and GASB 96 has reporting requirements for subscription services. Our new financial software will not have a module that keeps up with these and creates the reporting requirements. We currently are paying the auditors to complete all of these pieces. It will be much more effective to manage our debt, know what we are leasing for our use or leasing to others to use, and what services we are subscribing to.

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

Continue to pay auditor fees to prepare the information and not know what we really have within the county. Staff time is limited so manual databases are not an option at this time.

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

DebtBook 11/10/11/22

Project Costs

	FY 23-24
Equipment Costs	
Professional Services	\$ 7,000
Construction	
Salaries	
Benefits	
Total Capital Cost Est.	\$ -
Total Operating Impact Est	\$ 7,000
Total Expenditure	\$ 7,000

Funding Sources

	FY 23-24
Local funds	\$ 7,000
Total Financing	\$ 7,000



**AMHERST COUNTY
2024-2028 CAPITAL IMPROVMENT
PLAN**

***COMING SOON!!
Seminole Park***

SECURITY



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 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 FY21 budget covers the five-year period FY2021-FY2025.

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 dynamic 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, 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 2024-2028 CAPITAL PROJECT REQUEST

PROJECT TITLE	Replacement of Water Truck		Project #	1
DEPARTMENT/ORGANIZATION	Public Works	DATE	11/28/22	
DEPARTMENTAL PRIORITY	1	SUBMITTED BY	Brian Thacker	
REQUIRED BY FISCAL YEAR	2023-2024	POSITION	Director	
	Meets Board Goal		Protect and Maintain County Assets	

Project Description

Schedule replacement of water truck at landfill

Justification

Water truck at landfill has over 10,000 hours of use and is in need of replacement. County bought it used, and it is experiencing multiple mechanical difficulties, including one wiring issue that put it out of commission for 6 months awaiting parts. Truck's primary use is to wash access roads at transfer station, landfill, and Kentmoor Farm Road, all of which are mandated by DEQ. Truck also serves secondary purpose of re-filling water tanks for sinks, toilets at green flush restrooms located at the VBRRT, Thrasher's Mill Park, Mill Creek Lake Park, and the pending Seminole Park. Truck used in emergency capacities, such as Sweet Briar College water shortage & any fires @ landfill.

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

Replace or rent water truck on an emergency basis, paying more than by ordering in advance and falling behind providing water for the restrooms and cleaning access roads, causing potential DEQ violations.

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

Internet search, November 2022

Project Costs

	FY 23-24	FY 24-25	FY 25-26	FY 26-27	FY 27-28	Beyond 2028	Total
Prelim Design/Plans							\$ -
Engineering/Arch Serv							\$ -
Land Acquisition							\$ -
Site Prep							\$ -
Construction							\$ -
Heavy Equipment	\$ 125,000						\$ 125,000
Light Equipment/Furniture							\$ -
Hardware/Software							\$ -
Total Capital Cost Est.	\$ 125,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 125,000
Total Operating Impact Est.	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Expenditure	\$ 125,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 125,000

Funding Sources

	FY 23-24	FY 24-25	FY 24-26	FY 26-27	FY 27-28	Beyond 2028	Total
Local funds	\$ 125,000						\$ 125,000
							\$ -
							\$ -
Total Financing	\$ 125,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 125,000

FY 2024-2028 CAPITAL PROJECT REQUEST

PROJECT TITLE	1-ton service truck		Project #	2
DEPARTMENT/ORGANIZATION	Public Works	DATE	11/16/22	
DEPARTMENTAL PRIORITY	2	SUBMITTED BY:	Brian Thacker	
REQUIRED BY FISCAL YEAR	2024	POSITION	Director	
		Meets Board Goal	Protect and Maintain County Assets	

Project Description

Maintenance Department 3/4 ton truck needs to be replaced; recommending 1-ton truck with snow plow, spreader, tool box body

Justification

Maintenance Department currently uses a 2009 3/4 ton pickup as a primary work truck. The truck was originally used by the Animal Shelter, then by the landfill for years. Truck is well beyond the end of its useful life, with an odometer reading nearing 200,000 miles, but has not worked in years. The bed of truck is rusted out, as well, and is fastened on through the top of bed itself.

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

Truck dying; Better to replace now than spend more money on obsolete vehicle or emergency vehicular purchase at a higher price without the preferred options

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

Colonial Ford, November 2022

Project Costs

	FY 23-24	FY 24-25	FY 24-26	FY 26-27	FY 27-28	Beyond 2028	Total
Prelim Design/Plans							\$ -
Engineering/Arch Serv							\$ -
Land Acquisition							\$ -
Site Prep							\$ -
Construction							\$ -
Heavy Equipment	\$ 105,000						\$ 105,000
Light Equipment/Furniture							\$ -
Hardware/Software							\$ -
Total Capital Cost Est.	\$ 105,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 105,000
Total Operating Impact Est	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Expenditure	\$ 105,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 105,000

Funding Sources

	FY 23-24	FY 24-25	FY 24-26	FY 26-27	FY 27-28	Beyond 2028	Total
Local funds	\$ 105,000						\$ 105,000
							\$ -
							\$ -
Total Financing	\$ 105,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 105,000

FY 2024-2028 CAPITAL PROJECT REQUEST

PROJECT TITLE	Resurface basketball court, Coolwell Park	Project #	3
DEPARTMENT/ORGANIZATION	Public Works	DATE	11/28/22
DEPARTMENTAL PRIORITY	3	SUBMITTED BY	Brian Thacker
REQUIRED BY FISCAL YEAR	2024-2025	POSITION	Director
	Meets Board Goal		Protect and Maintain County Assets

Project Description

Resurface basketball court at Coolwell Park.

Justification

There have been multiple projects ongoing at Coolwell Park for improvements: New soccer goals, lights, flooring in recreation center, parking lot paving, and water fountains to name a few recent improvements. The basketball court, consisting of 4 baskets, has both developed surface cracks and had the coating come off of the surface, making full utilization of all 4 hoops nearly impossible.

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

Leave-as-is, creating a safety hazard over time and an inability to use the basketball courts

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

Project Costs

	FY 23-24	FY 24-25	FY 24-26	FY 26-27	FY 27-28	Beyond 2028	Total
Prelim Design/Plans							\$ -
Engineering/Arch Serv							\$ -
Land Acquisition							\$ -
Site Prep							\$ -
Construction	\$ 62,000						\$ 62,000
Heavy Equipment							\$ -
Light Equipment/Furniture							\$ -
Hardware/Software							\$ -
Total Capital Cost Est.	\$ 62,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 62,000
Total Operating Impact Est	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Expenditure	\$ 62,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 62,000

Funding Sources

	FY 23-24	FY 24-25	FY 24-26	FY 26-27	FY 27-28	Beyond 2028	Total
Local funds	\$ 62,000						\$ 62,000
							\$ -
							\$ -
Total Financing	\$ 62,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 62,000

FY 2024-2028 CAPITAL PROJECT REQUEST

PROJECT TITLE	Roll-off truck replacement schedule	Project #	4
DEPARTMENT/ORGANIZATION	Public Works	DATE	11/16/22
DEPARTMENTAL PRIORITY	4	SUBMITTED BY	Brian Thacker
REQUIRED BY FISCAL YEAR	2024	POSITION	Director
	Meets Board Goal	Protect and Maintain County Assets	

Project Description

Begin budgeting process for replacement schedule of three roll-off trucks in Public Works.

Justification

Public Works began servicing County convenience centers in 2020; accordingly, two new roll-off trucks were purchased in 2020 to begin operations (Public Works already had one model year 2009 roll-off truck). The 2009 roll-off is anticipated to be replaced in calendar year 2023 with the remaining bond money from the Transfer Station project; this will allow one of the 2020 roll-off trucks to be then used as a non-primary truck. Intent of this request is to begin budgeting a replacement cycle for all three trucks, with an annual review during the budget season to confirm the mileage & condition of each truck and, therefore, update the replacement schedule as needed.

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

Replace trucks on an emergency schedule; experience extended downtime servicing convenience centers as a consequence; purchasing equipment that may not meet the specifications already in use by the County.

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

Truck Enterprises, 2022

Project Costs

	FY 23-24	FY 24-25	FY 25-26	FY 26-27	FY 27-28	Beyond 2028	Total
Prelim Design/Plans							\$ -
Engineering/Arch Serv							\$ -
Land Acquisition							\$ -
Site Prep							\$ -
Construction							\$ -
Heavy Equipment		\$ 200,000		\$ 225,000		\$ 250,000	\$ 675,000
Light Equipment/Furniture							\$ -
Hardware/Software							\$ -
		<i>(Truck 1)</i>		<i>(Truck 2)</i>		<i>(Truck 3)</i>	
Total Capital Cost Est.	\$ -	\$ 200,000	\$ -	\$ 225,000	\$ -	\$ 250,000	\$ 675,000
Total Operating Impact Est	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Expenditure	\$ -	\$ 200,000	\$ -	\$ 225,000	\$ -	\$ 250,000	\$ 675,000

Funding Sources

	FY 23-24	FY 24-25	FY 24-26	FY 26-27	FY 27-28	Beyond 2028	Total
Local funds		\$ 200,000		\$ 225,000		\$ 250,000	\$ 675,000
							\$ -
							\$ -
Total Financing	\$ -	\$ 200,000	\$ -	\$ 225,000	\$ -	\$ 250,000	\$ 675,000

FY 2024-2028 CAPITAL PROJECT REQUEST

PROJECT TITLE	Replacement of Excavator	Project #	5
DEPARTMENT/ORGANIZATION	Public Works	DATE	11/28/22
DEPARTMENTAL PRIORITY	5	SUBMITTED BY	Brian Thacker
REQUIRED BY FISCAL YEAR	2024-2025	POSITION	Director
	Meets Board Goal		Protect and Maintain County Assets

Project Description

Replace large excavator ("Track Hoe"), used primarily by landfill but also by Grounds and for other County projects

Justification

Track Hoe has over 10,000 hours on it and has reached the end of its useful life. Engine was replaced over the summer on an emergency basis, buying some time to continue its use. However, the remaining parts of the unit (Tracks, undercarriage, controls, etc...) still have over 10,000 hours of use and are rapidly becoming obsolete. This piece of equipment is absolutely necessary in landfill operations, but has also become useful for other County projects such as rock slide removal from River Edge Park, drainage and trail repairs at the Virginia Blue Ridge Railway Trail, and assisting Public Safety in fire suppression, wherein large bales of hay on fire were able to be separated.

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

Replace Track Hoe on an emergency basis, paying more than by ordering it from factory; experiencing downtime at the landfill in the process, causing potential DEQ violations.

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

Carter Cat, November 2022

Project Costs

	FY 23-24	FY 24-25	FY 24-26	FY 26-27	FY 27-28	Beyond 2028	Total
Prelim Design/Plans							\$ -
Engineering/Arch Serv							\$ -
Land Acquisition							\$ -
Site Prep							\$ -
Construction							\$ -
Heavy Equipment	\$ 300,000						\$ 300,000
Light Equipment/Furniture							\$ -
Hardware/Software							\$ -
Total Capital Cost Est.	\$ 300,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 300,000
Total Operating Impact Est	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Expenditure	\$ 300,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 300,000

Funding Sources

	FY 23-24	FY 24-25	FY 24-26	FY 26-27	FY 27-28	Beyond 2028	Total
Local funds	\$ 300,000						\$ 300,000
							\$ -
							\$ -
Total Financing	\$ 300,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 300,000

FY 2024-2028 CAPITAL PROJECT REQUEST

PROJECT TITLE	Pave horseshoe access road, Coolwell Park	Project #	5
DEPARTMENT/ORGANIZATION	Public Works	DATE	11/28/22
DEPARTMENTAL PRIORITY	6	SUBMITTED	Brian Thacker
REQUIRED BY FISCAL YEAR	2024-2025	POSITION	Director
	Meets Board Goal		Protect and Maintain County Assets

Project Description

Pave horseshoe access road at Coolwell Park that runs from parking lot to amphitheatre, exiting at convenience center.

Justification

There have been multiple projects ongoing at Coolwell Park for improvements: New soccer goals, lights, flooring in recreation center, parking lot paving, and water fountains to name a few recent improvements. Areas of the park underutilized include the amphitheatre and softball field, both which are nearly inaccessible for those with disabilities. There is a horseshoe-shaped access road now around the park that is comprised of sub-base asphalt in need of replacement due to washouts. The road, if paved, would allow additional parking and ADA access to the amphitheater, softball field, restrooms, and pavillion, as well as the nature walking trail behind the amphitheater.

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

Leave as-is, inhibiting use and ADA access to County amenities

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

Bill Gillespie, November 2022

Project Costs

	FY 23-24	FY 24-25	FY 24-26	FY 26-27	FY 27-28	Beyond 2028	Total
Prelim Design/Plans							\$ -
Engineering/Arch Serv							\$ -
Land Acquisition							\$ -
Site Prep							\$ -
Construction	\$ 115,000						\$ 115,000
Heavy Equipment							\$ -
Light Equipment/Furniture							\$ -
Hardware/Software							\$ -
Total Capital Cost Est.	\$ 115,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 115,000
Total Operating Impact Est	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Expenditure	\$ 115,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 115,000

Funding Sources

	FY 23-24	FY 24-25	FY 24-26	FY 26-27	FY 27-28	Beyond 2028	Total
Local funds	\$ 115,000						\$ 115,000
							\$ -
							\$ -
Total Financing	\$ 115,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 115,000

FY 2024-2028 CAPITAL PROJECT REQUEST

PROJECT TITLE	Boom Axe	Project #	7
DEPARTMENT/ORGANIZATION	Public Works	DATE	11/16/22
DEPARTMENTAL PRIORITY	7	SUBMITTED	Brian Thacker
REQUIRED BY FISCAL YEAR	2024	POSITION	Director
		Meets Board Goal	Protect and Maintain County Assets

Project Description

Purchase used Boom Axe tractor from VDOT to use in parks, trails

Justification

Grounds department used to have a boom axe tractor years ago; was sold off. Tractor has a specific purpose of cutting grass, heavy brush on slopes, hard or impossible to reach areas such as banks of River Edge Park, VBRRT & JRHT walking trails, etc... Having one prevents the need for personnel to encounter dangerous slopes or to sub-contract work to other firms. Upgraded to a higher priority due to only being able to buy the equipment used and cutting the cost in half
Requested on last year's CIP budget, as well

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

Not be able to adequately service partially wooded areas, causing overgrowth; continue to expose employees to dangerous conditions on steep slopes, river banks

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

James River Equipment, November 2022

Project Costs

	FY 23-24	FY 24-25	FY 24-26	FY 26-27	FY 27-28	Beyond 2028	Total
Prelim Design/Plans							\$ -
Engineering/Arch Serv							\$ -
Land Acquisition							\$ -
Site Prep							\$ -
Construction							\$ -
Heavy Equipment	\$ 105,000						\$ 105,000
Light Equipment/Furniture							\$ -
Hardware/Software							\$ -
Total Capital Cost Est.	\$ 105,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 105,000
Total Operating Impact Est	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Expenditure	\$ 105,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 105,000

Funding Sources

	FY 23-24	FY 24-25	FY 24-26	FY 26-27	FY 27-28	Beyond 2028	Total
Local funds	\$ 105,000						\$ 105,000
							\$ -
							\$ -
Total Financing	\$ 105,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 105,000

FY 2024-2028 CAPITAL PROJECT REQUEST

PROJECT TITLE	Pave Warrick Barn Convenience Center	Project #	8
DEPARTMENT/ORGANIZATION	Public Works	DATE	11/28/22
DEPARTMENTAL PRIORITY	8	SUBMITTED	Brian Thacker
REQUIRED BY FISCAL YEAR	2024-2025	POSITION	Director
	Meets Board Goal		Protect and Maintain County Assets

Project Description

Pave Warrick Barn Convenience Center, bringing site to same standards as other sites

Justification

Warrick Barn Convenience Center has been recently upgraded with a new solid waste compactor. Site has all of the same features of every other convenience site, minus being paved. Intent of request is to offer similar amenities and raise to the same standards as the transfer station, Coolwell, Pedlar, 60 West, and Boxwood Farms waste and recycling centers: Asphalted surfaces for citizens to use. Asphalted surface also allows for easier clearing of snow and ice during inclement weather.

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

Leave as-is, keep center below standards of other County sites. Continue spending more time at site clearing snow and ice during inclement weather, potentially delaying opening of site

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

Bill Gillespie, November 2022

Project Costs

	FY 23-24	FY 24-25	FY 24-26	FY 26-27	FY 27-28	Beyond 2028	Total
Prelim Design/Plans							\$ -
Engineering/Arch Serv							\$ -
Land Acquisition							\$ -
Site Prep							\$ -
Construction	\$ 84,000						\$ 84,000
Heavy Equipment							\$ -
Light Equipment/Furniture							\$ -
Hardware/Software							\$ -
Total Capital Cost Est.	\$ 84,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 84,000
Total Operating Impact Est	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Expenditure	\$ 84,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 84,000

Funding Sources

	FY 23-24	FY 24-25	FY 24-26	FY 26-27	FY 27-28	Beyond 2028	Total
Local funds	\$ 84,000						\$ 84,000
							\$ -
							\$ -
Total Financing	\$ 84,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 84,000

FY 2024-2028 CAPITAL PROJECT REQUEST

PROJECT TITLE	Pave 60 East Convenience Center	Project #	9
DEPARTMENT/ORGANIZATION	Public Works	DATE	11/28/22
DEPARTMENTAL PRIORITY	9	SUBMITTED BY	Brian Thacker
REQUIRED BY FISCAL YEAR	2024-2025	POSITION	Director
	Meets Board Goal		Protect and Maintain County Assets

Project Description

Pave 60 East Convenience Center, bringing site to same standards as other sites

Justification

60 East Convenience Center has been recently upgraded with a new solid waste compactor. Site has all of the same features of every other convenience site, minus being paved. Intent of request is to offer similar amenities and raise to the same standards as the transfer station, Coolwell, Pedlar, 60 West, and Boxwood Farms waste and recycling centers: Asphalted surfaces for citizens to use. Asphalted surface also allows for easier clearing of snow and ice during inclement weather.

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

Leave as-is, keep center below standards of other County sites. Continue spending more time at site clearing snow and ice during inclement weather, potentially delaying opening of site.

Source(s) and Date (s) of Estimates:
Bill Gillespie, November 2022

Project Costs

	FY 23-24	FY 24-25	FY 24-26	FY 26-27	FY 27-28	Beyond 2028	Total
Prelim Design/Plans							\$ -
Engineering/Arch Serv							\$ -
Land Acquisition							\$ -
Site Prep							\$ -
Construction	\$ 107,000						\$ 107,000
Heavy Equipment							\$ -
Light Equipment/Furniture							\$ -
Hardware/Software							\$ -
Total Capital Cost Est.	\$ 107,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 107,000
Total Operating Impact Est	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Expenditure	\$ 107,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 107,000

Funding Sources

	FY 23-24	FY 24-25	FY 24-26	FY 26-27	FY 27-28	Beyond 2028	Total
Local funds	\$ 107,000						\$ 107,000
							\$ -
							\$ -
Total Financing	\$ 107,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 107,000

FY 2024-2028 CAPITAL PROJECT REQUEST

PROJECT TITLE	Admin replacement SUV	Project #	10
DEPARTMENT/ORGANIZATION	Public Works	DATE	11/28/22
DEPARTMENTAL PRIORITY	10	SUBMITTED BY	Brian Thacker
REQUIRED BY FISCAL YEAR	2024-2025	POSITION	Director
	Meets Board Goal		Protect and Maintain County Assets

Project Description

Replace 2008 Ford Explorer for Admin Office

Justification

Admin Building uses two Ford Explorer SUVs as pool vehicles for staff; the older SUV has experienced several mechanical issues, including internal computer malfunctions. SUV is near the end of its useful life, and its reliability going forward is somewhat questionable.

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

Replace SUV on an emergency basis, likely paying more than if ordered from factory

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

Berglund Fleet & Commercial Sales, November 2022

Project Costs

	FY 23-24	FY 24-25	FY 24-26	FY 26-27	FY 27-28	Beyond 2028	Total
Prelim Design/Plans							\$ -
Engineering/Arch Serv							\$ -
Land Acquisition							\$ -
Site Prep							\$ -
Construction							\$ -
Heavy Equipment							\$ -
Light Equipment/Furniture		\$ 55,000					\$ 55,000
Hardware/Software							\$ -
Total Capital Cost Est.	\$ -	\$ 55,000	\$ -	\$ -	\$ -	\$ -	\$ 55,000
Total Operating Impact Est	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Expenditure	\$ -	\$ 55,000	\$ -	\$ -	\$ -	\$ -	\$ 55,000

Funding Sources

	FY 23-24	FY 24-25	FY 24-26	FY 26-27	FY 27-28	Beyond 2028	Total
Local funds		\$ 55,000					\$ 55,000
							\$ -
							\$ -
Total Financing	\$ -	\$ 55,000	\$ -	\$ -	\$ -	\$ -	\$ 55,000

FY 2024-2028 CAPITAL PROJECT REQUEST

PROJECT TITLE	Replacement of Articulating Truck	Project #	11
DEPARTMENT/ORGANIZATION	Public Works	DATE	11/28/22
DEPARTMENTAL PRIORITY	11	SUBMITTED BY	Brian Thacker
REQUIRED BY FISCAL YEAR	2025-2026	POSITION	Director
	Meets Board Goal		Protect and Maintain County Assets

Project Description

Schedule future replacement of articulating truck ("Yuke") at landfill

Justification

Intent of request is to schedule replacement of Yuke at the landfill. This earth-moving piece of equipment is necessary to transport fill and cover materials between the various borrow pits to the landfill working face. When Cell One closes, this unit will be used extensively in moving thousands of tons of clay and dirt throughout the landfill property. Additionally, if County decides to open Cell Two, this truck can save considerable funds in performing work often completed by subcontractors when grading a new landfill cell.

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

Replace Yuke on an emergency basis, paying more than by ordering in advance and falling behind of providing the required daily cover while waiting for unit, causing potential DEQ violations.

Source(s) and Date (s) of Estimates:
Carter Cat, November 2022

Project Costs

	FY 23-24	FY 24-25	FY 25-26	FY 26-27	FY 27-28	Beyond 2028	Total
Prelim Design/Plans							\$ -
Engineering/Arch Serv							\$ -
Land Acquisition							\$ -
Site Prep							\$ -
Construction							\$ -
Heavy Equipment			\$ 400,000				\$ 400,000
Light Equipment/Furniture							\$ -
Hardware/Software							\$ -
							\$ -
Total Capital Cost Est.	\$ -	\$ -	\$ 400,000	\$ -	\$ -	\$ -	\$ 400,000
Total Operating Impact Est	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Expenditure	\$ -	\$ -	\$ 400,000	\$ -	\$ -	\$ -	\$ 400,000

Funding Sources

	FY 23-24	FY 24-25	FY 24-26	FY 26-27	FY 27-28	Beyond 2028	Total
Local funds			\$ 400,000				\$ 400,000
							\$ -
							\$ -
Total Financing	\$ -	\$ -	\$ 400,000	\$ -	\$ -	\$ -	\$ 400,000

FY 2024-2028 CAPITAL PROJECT REQUEST

PROJECT TITLE	Purchase of Radio Controlled Mower	Project #	12
DEPARTMENT/ORGANIZATION	Public Works	DATE	11/28/22
DEPARTMENTAL PRIORITY	12	SUBMITTED BY	Brian Thacker
REQUIRED BY FISCAL YEAR	2024-2025	POSITION	Director
	Meets Board Goal		Protect and Maintain County Assets

Project Description

Purchase radio controlled mower to cut high-risk areas in the County

Justification

There have been new advancements in cutting grass and small brush in high-risk areas; radio controlled mowers now provide a unique opportunity to cut areas of the County that are otherwise dangerous for Public Works staff. Such areas include the 3 earthen lake dams; the capped portions of the current landfill; portions of the old landfill; parks and trails where personnel have not been able to cut previously, such as River Edge Park and the Virginia Blue Ridge Railway Trail along the river banks. A 60" RC mower creates a safer alternative to dangerous Public Works operations that did not previously exist.

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

Lease an RC Mower or subcontract as needed, provided there are funds in the budget to do so

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

James River Equipment, October 2022

Project Costs

	FY 23-24	FY 24-25	FY 24-26	FY 26-27	FY 27-28	Beyond 2028	Total
Prelim Design/Plans							\$ -
Engineering/Arch Serv							\$ -
Land Acquisition							\$ -
Site Prep							\$ -
Construction							\$ -
Heavy Equipment	\$ 70,000						\$ 70,000
Light Equipment/Furniture							\$ -
Hardware/Software							\$ -
Total Capital Cost Est.	\$ 70,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 70,000
Total Operating Impact Est	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Expenditure	\$ 70,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 70,000

Funding Sources

	FY 23-24	FY 24-25	FY 24-26	FY 26-27	FY 27-28	Beyond 2028	Total
Local funds	\$ 70,000						\$ 70,000
							\$ -
							\$ -
Total Financing	\$ 70,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 70,000

FY 2024-2028 CAPITAL PROJECT REQUEST

PROJECT TITLE	Replacement of Dozer	Project #	13
DEPARTMENT/ORGANIZATION	Public Works	DATE	11/28/22
DEPARTMENTAL PRIORITY	13	SUBMITTED BY	Brian Thacker
REQUIRED BY FISCAL YEAR	2027-2028	POSITION	Director
	Meets Board Goal		Protect and Maintain County Assets

Project Description

Schedule future replacement of dozer at landfill

Justification

Intent of request is to schedule replacement of bulldozer at the landfill. This earth-moving piece of equipment is necessary to push waste away from commercial trucks and into the prepared spots on the landfill working face. Equipment is also used to push large piles of fill materials over waste to cover as needed. Additionally, if County decides to open Cell Two, this unit can save considerable funds in performing work often done by subcontractors. Note: If County opts not to open Cell 2, this unit may not be necessary, as it serves no other function outside of landfilling.

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

Replace dozer on an emergency basis, paying more than by ordering in advance and falling behind of providing the required daily cover of waiting for new unit, causing potential DEQ violations.

Source(s) and Date (s) of Estimates:
Carter Cat, November 2022

Project Costs

	FY 23-24	FY 24-25	FY 25-26	FY 26-27	FY 27-28	Beyond 2028	Total
Prelim Design/Plans							\$ -
Engineering/Arch Serv							\$ -
Land Acquisition							\$ -
Site Prep							\$ -
Construction							\$ -
Heavy Equipment					\$ 500,000		\$ 500,000
Light Equipment/Furniture							\$ -
Hardware/Software							\$ -
Total Capital Cost Est.	\$ -	\$ -	\$ -	\$ -	\$ 500,000	\$ -	\$ 500,000
Total Operating Impact Est	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Expenditure	\$ -	\$ -	\$ -	\$ -	\$ 500,000	\$ -	\$ 500,000

Funding Sources

	FY 23-24	FY 24-25	FY 24-26	FY 26-27	FY 27-28	Beyond 2028	Total
Local funds					\$ 500,000		\$ 500,000
							\$ -
							\$ -
Total Financing	\$ -	\$ -	\$ -	\$ -	\$ 500,000	\$ -	\$ 500,000

FY 2024-2028 CAPITAL PROJECT REQUEST

PROJECT TITLE	<u>Parks & Recreation Department Masterplan</u>	Project #	<u>14</u>
DEPARTMENT/ORGANIZATION	<u>Recreation</u>	DATE	<u>11/18/22</u>
DEPARTMENTAL PRIORITY	<u>1</u>	SUBMITTED BY:	<u>Randy Nixon</u>
REQUIRED BY FISCAL YEAR		POSITION	

Meets Board Goal

Project Description

It has been requested by the Board to do a professional masterplan of the parks and recreation department. This will be a thorough evaluation of the Department's park and recreation amenities which will include existing parks, programs and activities. The company hired based on citizen input will provide recommendations for the next 10 years.

Justification

This masterplan will be a valuable tool for the Department and the County for planning purposes over the next 10 years. It will give staff the ability to know where new park amenities and programs should be planned in the future.

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

The masterplan allows for better citizen input on what is wanted and needed in the County.

Source(s) and Date (s) of Estimates:
LPDA and Lose Associates

Project Costs

	FY 23-24	FY 24-25	FY 25-26	FY 26-27	FY 27-28	Beyond 2028	Total
Prelim Design/Plans	\$ 150,000						\$ 150,000
Engineering/Arch Serv							\$ -
Land Acquisition							\$ -
Site Prep							\$ -
Construction							\$ -
Heavy Equipment							\$ -
Light Equipment/Furniture							\$ -
Hardware/Software							\$ -
Total Capital Cost Est.	\$ 150,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 150,000
Total Operating Impact Est	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Expenditure	\$ 150,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 150,000

Funding Sources

	FY 23-24	FY 24-25	FY 25-26	FY 26-27	FY 27-28	Beyond 2028	Total
Local funds	\$ 150,000						\$ 150,000
							\$ -
							\$ -
Total Financing	\$ 150,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 150,000

FY 2024-2028 CAPITAL PROJECT REQUEST

PROJECT TITLE	<u>Ballfield/Infield Maintenance Machine</u>	Project #	<u>15</u>
DEPARTMENT/ORGANIZATION	<u>Recreation</u>	DATE	<u>11/18/22</u>
DEPARTMENTAL PRIORITY	<u>2</u>	SUBMITTED BY:	<u>Randy Nixon</u>
REQUIRED BY FISCAL YEAR	<u>FY23-24</u>	POSITION	<u>Director</u>
	<u>Meets Board Goal</u>		

Project Description

This is an all purpose ballfield/Infield maintenace machine that can laser grade, drag, broom and roll infields. It can also aerate and fertilize the outfield grass with other capabilities based on the apparratus purchased for the machine.

Justification

This piece of equipment will allow county Staff to provide assistance in maintaining all the ballfields in the county. We can partner with the schools, the Dixie Boys Baseball and Dixie Girls Softball organizations to get their fields in tournament ready shape. This will be a great public private partnership to bring all the baseball and softball fields in the county to pristine condition.

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

The county fields are in rough condition and without this machine it will take much longer to get them playable. Also the Dixie organizations say the cost to get fields laser graded is \$1600 per field.

Source(s) and Date (s) of Estimates:
Benchmark Tool & Supply Inc 10/18/22.

Project Costs

	FY 23-24	FY 24-25	FY 24-26	FY 26-27	FY 27-28	Beyond 2028	Total
Prelim Design/Plans							\$ -
Engineering/Arch Serv							\$ -
Land Acquisition							\$ -
Site Prep							\$ -
Construction							\$ -
Heavy Equipment	\$ 63,000						\$ 63,000
Light Equipment/Furniture							\$ -
Hardware/Software							\$ -
Total Capital Cost Est.	\$ 63,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 63,000
Total Operating Impact Est	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Expenditure	\$ 63,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 63,000

Funding Sources

	FY 23-24	FY 24-25	FY 24-26	FY 26-27	FY 27-28	Beyond 2028	Total
Local funds	\$ 63,000						\$ 63,000
							\$ -
							\$ -
Total Financing	\$ 63,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 63,000

FY 2024-2028 CAPITAL PROJECT REQUEST

PROJECT TITLE	ADA Accessible Sidewalk		Project #	16
DEPARTMENT/ORGANIZATION	Recreation	DATE	11/18/22	
DEPARTMENTAL PRIORITY	3	SUBMITTED BY:	Randy Nixon	
REQUIRED BY FISCAL YEAR	FY 23-24	POSITION	Director	
	Meets Board Goal			

Project Description

The Department is requesting to put an ADA Accessible Sidewalk in at Coolwell Park going down to the soccer fields. We have had numerous requests and it is a definite need.

Justification

This sidewalk will fill a need and allow individuals who are non-ambulatory to have easier access to our youth soccer fields at Coolwell Park.

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

If we do nothing we will continue to have issues with citizens not having access to the youth soccer fields.

Source(s) and Date (s) of Estimates:
Vance Builders, Inc 11/21/22

Project Costs

	FY 23-24	FY 24-25	FY 24-26	FY 26-27	FY 27-28	Beyond 2028	Total
Prelim Design/Plans							\$ -
Engineering/Arch Serv							\$ -
Land Acquisition							\$ -
Site Prep							\$ -
Construction	\$ 50,000						\$ 50,000
Heavy Equipment							\$ -
Light Equipment/Furniture							\$ -
Hardware/Software							\$ -
Total Capital Cost Est.	\$ 50,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 50,000
Total Operating Impact Est	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Expenditure	\$ 50,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 50,000

Funding Sources

	FY 23-24	FY 24-25	FY 24-26	FY 26-27	FY 27-28	Beyond 2028	Total
Local funds	\$ 50,000						\$ 50,000
							\$ -
							\$ -
Total Financing	\$ 50,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 50,000

FY 2024-2028 CAPITAL PROJECT REQUEST

PROJECT TITLE Splashpad **Project #** 17
DEPARTMENT/ORGANIZATION Recreation **DATE** 10/22/21
DEPARTMENTAL PRIORITY _____ **SUBMITTED BY:** Randy Nixon
REQUIRED BY FISCAL YEAR _____ **POSITION** Director
Meets Board Goal _____

Project Description

A splashpad located at a location in the county

Justification

There have been many requests for a splashpad in the county and this would be a safe, low cost alternative to building an aquatic center or pool

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

No alternatives and some county residents may be upset as they have been asking for one

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

Brian Thacker had said he had called about an estimate, we have nothing formal

Project Costs

	FY 23-24	FY 24-25	FY 24-26	FY 26-27	FY 27-28	Beyond 2028	Total
Prelim Design/Plans							\$ -
Engineering/Arch Serv							\$ -
Land Acquisition							\$ -
Site Prep							\$ -
Construction	\$ 200,000						\$ 200,000
Heavy Equipment							\$ -
Light Equipment/Furniture							\$ -
Hardware/Software							\$ -
Total Capital Cost Est.	\$ 200,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 200,000
Total Operating Impact Est	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Expenditure	\$ 200,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 200,000

Funding Sources

	FY 23-24	FY 24-25	FY 24-26	FY 26-27	FY 27-28	Beyond 2028	Total
Local funds	\$ 200,000						\$ 200,000
							\$ -
							\$ -
Total Financing	\$ 200,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 200,000

FY 2024-2028 CAPITAL PROJECT REQUEST

PROJECT TITLE Monroe Community Center Parking Lot **Project #** 18
DEPARTMENT/ORGANIZATION Recreation **DATE** 12/2/20
DEPARTMENTAL PRIORITY Five **SUBMITTED BY:** Buddy Jennings
REQUIRED BY FISCAL YEAR 2021-22 **POSITION** Maintenance Supervisor
Meets Board Goal

Project Description

Expand the existing parking lot

Justification

The Community Center does get a lot of use when they do have programs at the center. The parking lot is small and at time they don't have enough parking. This addition will allow for them to park twenty-two more vehicles.

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

Continue as is with what they have.

Source(s) and Date (s) of Estimates:
 Counts and Dobyys, November 2019

Project Costs

	FY 23-24	FY 24-25	FY 24-26	FY 26-27	FY 27-28	Beyond 2028	Total
Prelim Design/Plans							\$ -
Engineering/Arch Serv							\$ -
Land Acquisition							\$ -
Site Prep							\$ -
Construction	\$ 77,000						\$ 77,000
Heavy Equipment							\$ -
Light Equipment/Furniture							\$ -
Hardware/Software							\$ -
Total Capital Cost Est.	\$ 77,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 77,000
Total Operating Impact Est	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Expenditure	\$ 77,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 77,000

Funding Sources

	FY 23-24	FY 24-25	FY 24-26	FY 26-27	FY 27-28	Beyond 2028	Total
Local funds	\$ 77,000						\$ 77,000
							\$ -
							\$ -
Total Financing	\$ 77,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 77,000

FY 2024-2028 CAPITAL PROJECT REQUEST

PROJECT TITLE Mill Creek Park Campground **Project #** 19
DEPARTMENT/ORGANIZATION Board of Supervisors **DATE** 10/31/16
DEPARTMENTAL PRIORITY _____ **SUBMITTED BY:** Dean Rogers
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 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 23-24	FY 24-25	FY 24-26	FY 26-27	FY 27-28	Beyond 2028	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 23-24	FY 24-25	FY 24-26	FY 26-27	FY 27-28	Beyond 2028	Total
Local funds	\$ 100,000						\$ 100,000
							\$ -
							\$ -
Total Financing	\$ 100,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 100,000

FY 2023-2027 CAPITAL PROJECT REQUEST

PROJECT TITLE	Mobile Operations Center	Project #	20
DEPARTMENT/ORGANIZATION	Sheriff's Office	DATE	
DEPARTMENTAL PRIORITY	1	SUBMITTED BY:	Eric Elliott
REQUIRED BY FISCAL YEAR	FY24	POSITION	Major
	Meets Board Goal		

Project Description

This project will acquire a Mobile Operations Center Trailer. The trailer will be designed to provide a self-supporting command center to be utilized at natural, man-made or critical incident events.

Justification

The Sheriff's Office currently is in need of a mobile command center. In times of a mass critical incident the Sheriff's Office and the citizens of Amherst County would benefit from this trailer. The trailer would remain equipped and ready to be deployed and fully operational immediately once advised of the critical incident. The Sheriff's Office became an accredited agency this year. In order to meet VLEPSC standards and maintain the accreditation, the Sheriff's Office is unable to share the trailer with Public Safety and is requesting a trailer for their sole use.

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

Without this trailer, the Sheriff's Office feels they are inadequately equipped to respond to critical events. Command instruction could be delayed as the result of having to gather and configure all of the necessary components to get a command center operational.

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

Quoted by Pro-Line Trailer Sales - Boones Mill, Virginia

Date of Estimate: October 20, 2021

Project Costs

	FY 22-23	FY 23-24	FY 24-25	FY 25-26	FY 26-27	Beyond 2027	Total
Prelim Design/Plans							\$ -
Engineering/Arch Serv							\$ -
Land Acquisition							\$ -
Site Prep							\$ -
Construction							\$ -
Heavy Equipment	\$ 129,985						\$ 129,985
Light Equipment/Furniture							\$ -
Hardware/Software							\$ -
Total Capital Cost Est.	\$ 129,985	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 129,985
Total Operating Impact Est	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Expenditure	\$ 129,985	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 129,985

Funding Sources

	FY 22-23	FY 23-24	FY 24-25	FY 25-26	FY 26-27	Beyond 2027	Total
Local funds	\$ 129,985						\$ 129,985
							\$ -
							\$ -
Total Financing	\$ 129,985	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 129,985

FY 2024-2028 CAPITAL PROJECT REQUEST

PROJECT TITLE New Public Safety Station **Project #** 21
DEPARTMENT/ORGANIZATION Public Safety **DATE** 10/28/16
DEPARTMENTAL PRIORITY _____ **SUBMITTED BY:** Dean Rodgers/Bradley Beam
REQUIRED BY FISCAL YEAR Beyond 2024 **POSITION** County administrator/ Public Safety Dir.
 Meets Board Goal: Comp Pln-Goal1,Obj2, southern facility; Goal2, Obj2, improve response times

Project Description

Southern End of Amherst County

Justification

County needs to prepare for a new station that can co-locate volunteer Fire Department and Public Safety Staff. The new station should be in a location that has quick access to an identified area that has the greatest call volume for EMS and a large risk profile for both Fire & EMS. This station could be the hub for Public Safety to house the Mobile command Trailer and other specialty apparatus.

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

Do nothing and sporadically store apparatus around the county
 Respond from a station that may not be strategically located

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

Project Costs

	FY 23-24	FY 24-25	FY 25-26	FY 26-27	FY 27-28	Beyond 2028	Total
Prelim Design/Plans							\$ -
Engineering/Arch Serve							\$ -
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 23-24	Fy 24-25	FY 25-26	FY 26-27	FY 27-28	Beyond 2028	Total
Local Funds						\$2,000,000	\$ 2,000,000
Grants/Financing						\$2,000,000	\$ 2,000,000
							\$ -
							\$ -
Total Financing	\$ -	\$ -	\$ -	\$ -	\$ -	\$4,000,000	\$4,000,000

FY 2024-2028 CAPITAL PROJECT REQUEST

PROJECT TITLE Cardiac Monitor Replacement **Project #** 22
DEPARTMENT/ORGANIZATION Public Safety **DATE** 12/7/22
DEPARTMENTAL PRIORITY 1 **SUBMITTED BY:** Benjamin Bond
REQUIRED BY FISCAL YEAR _____ **POSITION** EMS Operations Manager
Meets Board Goal

Project Description

The intent is to replace the Cardiac Monitors/Defibrillators on all EMS apparatus (career and volunteer). This will be a total of 13 devices.

Justification

The equipment is reaching the end of its serviceable life span. This will replace them all with the current version of the device and software. We will apply for a Virginia Office of EMS Rescue Squad Assistance Fund 50/50 Grant.

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

Once they fall out of their serviceable life span there is a risk of harm to patients. A broken monitor takes an apparatus out of service based on the Virginia Office of EMS Standard.

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

Obtained a quote from Zoll Sales Representative on December 7, 2022. Added 5%
for potential price escalation.

Project Costs

	FY 23-24	FY 24-25	FY 25-26	FY 26-27	FY 27-28	Beyond 2028	Total
Prelim Design/Plans							\$ -
Engineering/Arch Serv							\$ -
Land Acquisition							\$ -
Site Prep							\$ -
Construction							\$ -
Heavy Equipment							\$ -
Light Equipment/Furniture							\$ -
Hardware/Software			\$591,435				\$ 591,435
Total Capital Cost Est.	\$ -	\$ -	\$ 591,435	\$ -	\$ -	\$ -	\$ 591,435
Total Operating Impact Est	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Expenditure	\$ -	\$ -	\$ 591,435	\$ -	\$ -	\$ -	\$ 591,435

Funding Sources

	FY 23-24	FY 24-25	FY 25-26	FY 26-27	FY 27-28	Beyond 2028	Total
Local funds			\$ 591,435				\$ 591,435
RSAF 50/50 Grant							\$ -
							\$ -
Total Financing	\$ -	\$ -	\$ 591,435	\$ -	\$ -	\$ -	\$ 591,435

FY 2024-2028 CAPITAL PROJECT REQUEST

PROJECT TITLE CPR Assist Device Replacement **Project #** 23
DEPARTMENT/ORGANIZATION Public Safety **DATE** 12/7/22
DEPARTMENTAL PRIORITY 2 **SUBMITTED BY:** Benjamin Bond
REQUIRED BY FISCAL YEAR _____ **POSITION:** EMS Operations Manager
Meets Board Goal

Project Description

The intent is to replace the CPR Assist Devices on all EMS apparatus (career and volunteer). This will be a total of 10 devices.

Justification

The equipment is reaching the end of its serviceable life span. This will replace them all with a current version of the device and software. We will apply for a Virginia Office of EMS Rescue Squad Assistance Fund 50/50 Grant.

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

Once they fall out of their serviceable life span there is a risk of harm to patients. Could require additional personnel on a cardiac arrest.

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

Obtained a quote from Zoll Sales Representative on December 7, 2022. Added 5% for potential price escalation.

Project Costs

	FY 23-24	FY 24-25	FY 25-26	FY 26-27	FY 27-28	Beyond 2028	Total
Prelim Design/Plans							\$ -
Engineering/Arch Serv							\$ -
Land Acquisition							\$ -
Site Prep							\$ -
Construction							\$ -
Heavy Equipment							\$ -
Light Equipment/Furniture							\$ -
Hardware/Software				\$ 193,946			\$ 193,946
Total Capital Cost Est.	\$ -	\$ -	\$ -	\$ 193,946	\$ -	\$ -	\$ 193,946
Total Operating Impact Est.	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Expenditure	\$ -	\$ -	\$ -	\$ 193,946	\$ -	\$ -	\$ 193,946

Funding Sources

	FY 23-24	FY 24-25	FY 25-26	FY 26-27	FY 27-28	Beyond 2028	Total
Local funds				\$ 193,946			\$ 193,946
RSAF 50/50 Grant							\$ -
							\$ -
Total Financing	\$ -	\$ -	\$ -	\$ 193,946	\$ -	\$ -	\$ 193,946

FY 2024-2028 CAPITAL PROJECT REQUEST

PROJECT TITLE	<u>803 EMS Operations Manager Vehicle Replacement</u>	Project # <u>25</u>
DEPARTMENT/ORGANIZATION	<u>Public Safety</u>	DATE <u>12/7/22</u>
DEPARTMENTAL PRIORITY	<u>6</u>	SUBMITTED BY: <u>Brad Beam</u>
REQUIRED BY FISCAL YEAR		POSITION <u>Director</u>
	<u>Meets Board Goal</u>	

Project Description
 This is part of the Amherst County Emergency Vehicle Replacement Schedule. This Project is to replace the EMS Operations Manager's vehicle. The Operations Manager has transitioned to a more forward facing operational position.

Justification
 This vehicle is a 2014 Chevrolet Tahoe formerly assigned to the Deputy Director and passed down. The Operations Manager is becoming an active position that oversees EMS operations and will respond on more calls than when this position was an Administrative Captain. The Tahoe has met its life expectancy, however the Operations Manager is slated to transition to the Public Safety Director's former pickup until 2025. As of December 2022 the mileage on the this vehicle is 149,573.

Alternatives to Requested Project or Cost/Harm to County of Doing Nothing
 Not replacing an aging Emergency Vehicle would result in increasing maintenance and repair costs to keep this vehicle in-service. An aging vehicle that remains in-service poses increased risk of mechanical malfunction and breakdown during an emergency event that could lead to a negative outcome and/or loss of life. At some point that is unknown at this time it would be necessary to take this vehicle out-of-service regardless of whether it is replaced or not.

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

This price estimate is based on the previous 806 vehicle that was purchased in 2018 with a 5% increase per year.

Project Costs

	FY 23-24	FY 24-25	FY 25-26	FY 26-27	FY 27-28	Beyond 2028	Total
Prelim Design/Plans							\$ -
Engineering/Arch Serv							\$ -
Land Acquisition							\$ -
Site Prep							\$ -
Construction							\$ -
Heavy Equipment							\$ -
Light Equipment/Furniture			\$ 93,750				\$ 93,750
Hardware/Software							\$ -
Total Capital Cost Est.	\$ -	\$ -	\$ 93,750	\$ -	\$ -	\$ -	\$ 93,750
Total Operating Impact Est.	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Expenditure	\$ -	\$ -	\$ 93,750	\$ -	\$ -	\$ -	\$ 93,750

Funding Sources

	FY 23-24	FY 24-25	FY 25-26	FY 25-27	FY 27-28	Beyond 2028	Total
Local funds			\$93,750		\$ -		\$ 93,750
							\$ -
							\$ -
Total Financing	\$ -	\$ -	\$ 93,750	\$ -	\$ -	\$ -	\$ 93,750

FY 2024-2028 CAPITAL PROJECT REQUEST

PROJECT TITLE 800 Vehicle Replacement **Project #** 26
DEPARTMENT/ORGANIZATION Public Safety **DATE** 12/7/22
DEPARTMENTAL PRIORITY 7 **SUBMITTED BY:** Brad Beam
REQUIRED BY FISCAL YEAR _____ **POSITION** Director
 _____ **Meets Board Goal** _____

Project Description

This is part of the Amherst County Emergency Vehicle Replacement Schedule. This Project is to replace the Director's vehicle

Justification

This vehicle is a 2017 Chevrolet 2500 Silverado currently assigned to the Director of Public Safety. The life expectancy of this type of vehicle is 7 yr. It will meet its Life Expectance as of year 2024. As of December 2022 the mileage on the this vehicle is 89 650 miles. This vehicle will be re-assigned to 803 for 2 additional years and then cycle to the Public Safety fuel truck.

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

Not replacing an aging Emergency Vehicle would result in increasing maintenance and repair costs to keep this vehicle in-service. An aging vehicle that remains in-service poses increased risk of mechanical malfunction and breakdown during an emergency event that could lead to a negative outcome and/or loss of life. At some point that is unknown at this time it would be necessary to take this vehicle out-of-service regardless of whether it is replaced or not. This vehicle enables the Deputy Director to perform his job duties of Emergency Response, Fire Investigator and Incident Commander. As well as many other necessary functions

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

This price estimate is based on the previous 806 vehicle that was purchased in 2018 with a 5% increase per year.

Project Costs

	FY 23-24	FY 24-25	FY 25-26	FY26-27	FY 27-28	Beyond 2028	Total
Prelim Design/Plans							\$ -
Engineering/Arch Serv							\$ -
Land Acquisition							\$ -
Site Prep							\$ -
Construction							\$ -
Heavy Equipment	\$ 93,750						\$ 93,750
Light Equipment/Furniture							\$ -
Hardware/Software							\$ -
Total Capital Cost Est.	\$ 93,750	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 93,750
Total Operating Impact Est	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Expenditure	\$ 93,750	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 93,750

Funding Sources

	FY 23-24	FY 24-25	FY 25-26	FY 26-27	FY 27-28	Beyond 2028	Total
Local funds	\$93,750			\$ -			\$ 93,750
							\$ -
							\$ -
Total Financing	\$ 93,750	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 93,750

FY 2024-2028 CAPITAL PROJECT REQUEST

PROJECT TITLE Amherst FD Brush 16 Replacement **Project #** 27
DEPARTMENT/ORGANIZATION Public Safety **DATE** 12/7/22
DEPARTMENTAL PRIORITY 3 **SUBMITTED BY:** Brad Beam
REQUIRED BY FISCAL YEAR _____ **POSITION** Director
Meets Board Goal

Project Description

This is part of the Amherst County Emergency Vehicle Replacement Schedule. This Project is to replace AFD Brush 16

Justification

This vehicle is a 2005 Ford F550 (Brush 16) that is stationed at Amherst. The life expectancy of this type of vehicle is 20 yr. It will meet its Life Expectance as of year 2025. As of December 2022 the Mileage on the this vehicle is 18,059 miles.

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

Not replacing an aging Emergency Vehicle would result in increasing maintenance and repair costs to keep this vehicle in-service. An aging vehicle that remains in-service poses increased risk of mechanical malfunction and breakdown during an emergency event that could lead to a negative outcome and/or loss of life. At some point that is unknown at this time it would be necessary to take this vehicle out-of-service regardless of whether it is replaced or not.

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

Sale Rep. with Altantic Emergency Solutions current estimated cost of a general Brush Truck as of 12/2020 is \$175,000 with a 5%

Project Costs

	FY 23-24	FY 24-25	FY 25-26	FY 26-27	FY 27-28	Beyond 2028	Total
AFD Brush 16			\$218,750				\$218,750
							\$ -
							\$ -
							\$ -
							\$ -
							\$ -
							\$ -
							\$ -
Total Capital Cost Est.	\$ -	\$ -	\$218,750	\$ -	\$ -	\$ -	\$218,750
Total Operating Impact Est.	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Expenditure	\$ -	\$ -	\$218,750	\$ -	\$ -	\$ -	\$218,750

Funding Sources

	FY 23-24	fy 24-25	FY 25-26	FY 26-27	FY 27-28	Beyond 2028	Total
Local funds			\$218,750				\$218,750
			\$ -				\$ -
			\$ -				\$ -
Total Financing	\$ -	\$ -	\$218,750	\$ -	\$ -	\$ -	\$218,750

FY 2024-2028 CAPITAL PROJECT REQUEST

PROJECT TITLE	<u>Pedlar FD Brush 32 Replacement</u>	Project #	<u> </u>
DEPARTMENT/ORGANIZATION	<u>Public Safety</u>	DATE	<u>12/7/22</u>
DEPARTMENTAL PRIORITY	<u>4</u>	SUBMITTED BY:	<u>Brad Beam</u>
REQUIRED BY FISCAL YEAR	<u> </u>	POSITION	<u>Director</u>
	<u>Meets Board Goal</u>		

Project Description

This is part of the Amherst County Emergency vehicle Replacement Schedule. This Project is to replace Pedlar Brush 32.

Justification

This vehicle is a 2005 Ford F550 (Brush 32) that is stationed at Pedlar. The life expectancy of this type of vehicle is 20 yr. It will meet its Life Expectance as of year 2025. As of December 2022 the Mileage on the this vehicle is 13,467 miles.

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

Not replacing an aging Emergency Vehicle would result in increasing maintenance and repair costs to keep this vehicle in-service. An aging vehicle that remains in-service poses increased risk of mechanical malfunction and breakdown during an emergency event that could lead to a negative outcome and/or loss of life. At some point that is unknown at this time it would be necessary to take this vehicle out-of-service regardless of whether it is replaced or not.

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

Sale Rep. with Altantic Emergency Solutions current estimated cost of a general Brush Truck as of 12/2020 is \$175,000 with a 5%

Project Costs

	FY 23-24	FY 24-25	FY 25-26	FY 26-27	FY 27-28	Beyond 2028	Total
Pedlar Brush 32			\$218,750				\$218,750
							\$ -
							\$ -
							\$ -
							\$ -
							\$ -
							\$ -
							\$ -
Total Capital Cost Est.	\$ -	\$ -	\$218,750	\$ -	\$ -	\$ -	\$218,750
Total Operating Impact Est	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Expenditure	\$ -	\$ -	\$218,750	\$ -	\$ -	\$ -	\$218,750

Funding Sources

	FY 23-24	FY 24-25	FY 25-26	FY 26-27	FY 27-28	Beyond 2028	Total
Local funds			\$218,750		\$ -		\$218,750
							\$ -
							\$ -
Total Financing	\$ -	\$ -	\$218,750	\$ -	\$ -	\$ -	\$218,750



AMHERST

Perfect Slice of Virginia

AMHERST COUNTY

APPENDICES

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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

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.

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- 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

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- 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

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

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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.

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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	

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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

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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.

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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:

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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.

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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.

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- 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.

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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.

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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

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- 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 F54 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.

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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

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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

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.

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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.

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.