

AMHERST COUNTY

FY 2026 ADOPTED BUDGET AND FY 2026-2030 CAPITAL IMPROVEMENT PLAN



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AMHERST COUNTY BOARD OF SUPERVISORS

W. Tom Martin
District 1

Claudia D. Tucker
District 2

Christopher R. Adams
District 3

David W. Pugh, Jr.
District 4

Drew Wade
District 5



County Administrator

Jeremy S. Bryant

Deputy County Administrator

Stacey H. McBride

Leadership Team

Stacey H. McBride, Finance Director

Tyler Creasy, Community Development Director

Linda M. Felix, 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

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COUNTY OF AMHERST



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April 3, 2025

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) 2026 Budget and FY 2026-2030 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 and technology, maintenance of public assets, public works equipment, and parks and recreation 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 maintaining quality services with the resources available.

Serving as Amherst's County Administrator is an honor and a privilege. I am committed to serving with high ethical principles. The major strategic goal areas of the Board of Supervisors are, citizen satisfaction, high-quality core services, economic development, county staffing and performance and environmental stewardship. 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.

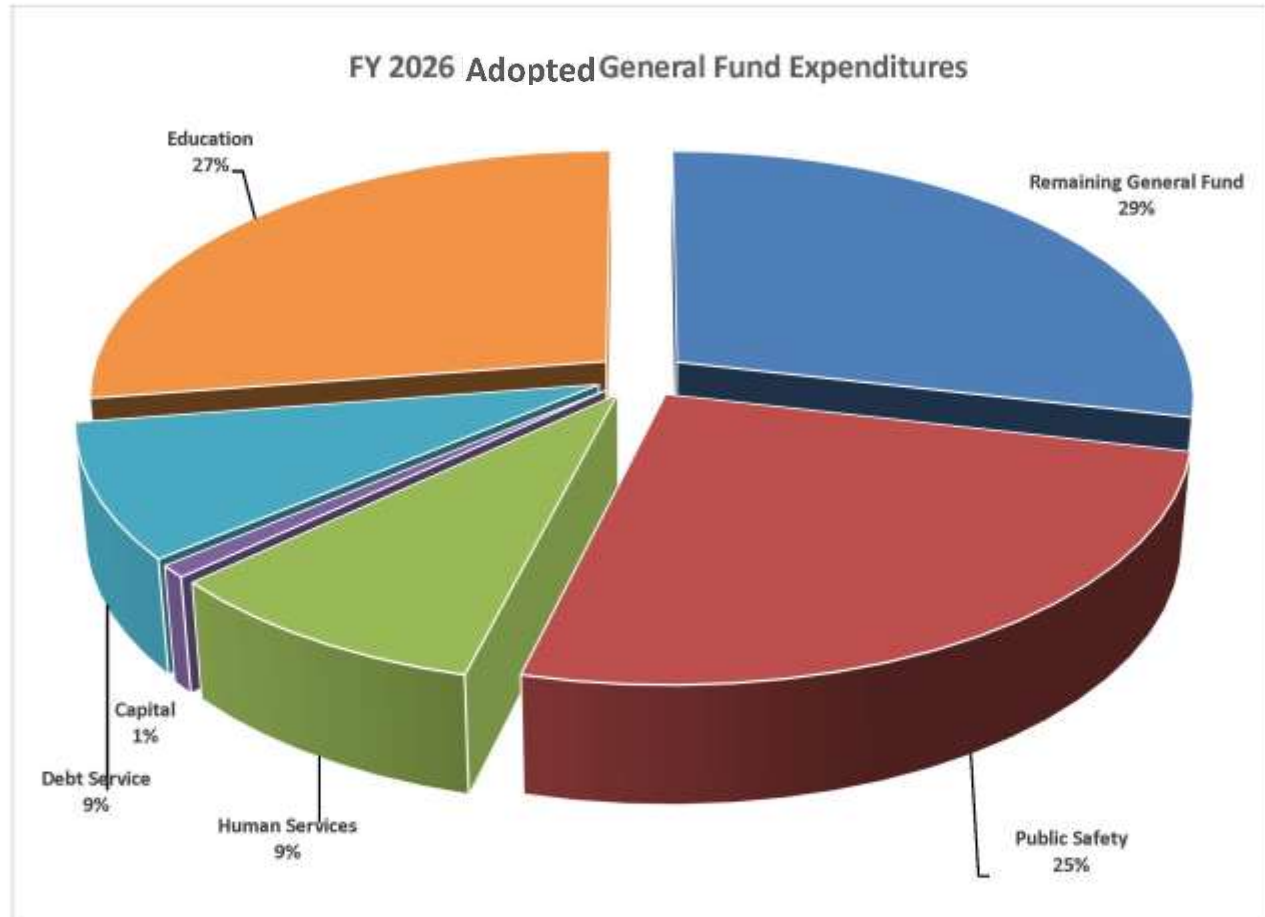
Economy

Inflation has subsided some in 2024 to 2.9% from 3.7% in 2023. The unemployment rate for Amherst County has remained steady at 3.2% as of November 2024, according to the Virginia Employment Commission. December information was unavailable at the time this message was prepared. The County is now less than the national average for unemployment by 0.8% and slightly greater than the state average by 0.2%. Business development is a goal within the Board of Supervisors' Strategic Plan. Growth continues to be one of our main focuses in the current and coming years. FY 2025 saw a steady flow of new businesses, with 45 startup businesses documented by the Virginia Employment Commission in Amherst County during the first three quarters of FY 2025.

Total Budget Summary

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

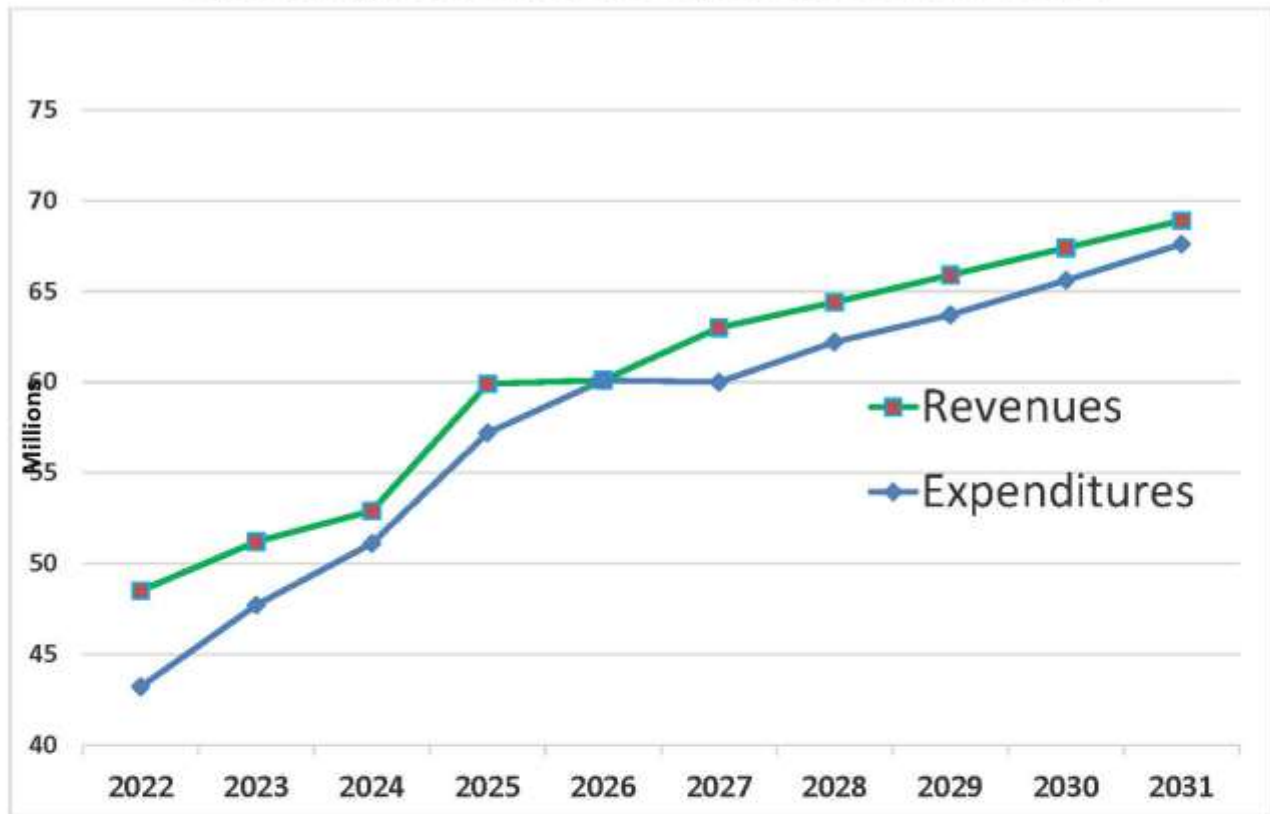
The total FY 26 budget is \$60.1 million, an increase from FY 25 of \$0.5 million or 0.84%. The increase is minimal due to limited resources for FY 26. The major components of the County's budget are education at 27%, public safety at 25%, human services at 9%, debt service at 9%, and all other general fund expenses at 29%,.

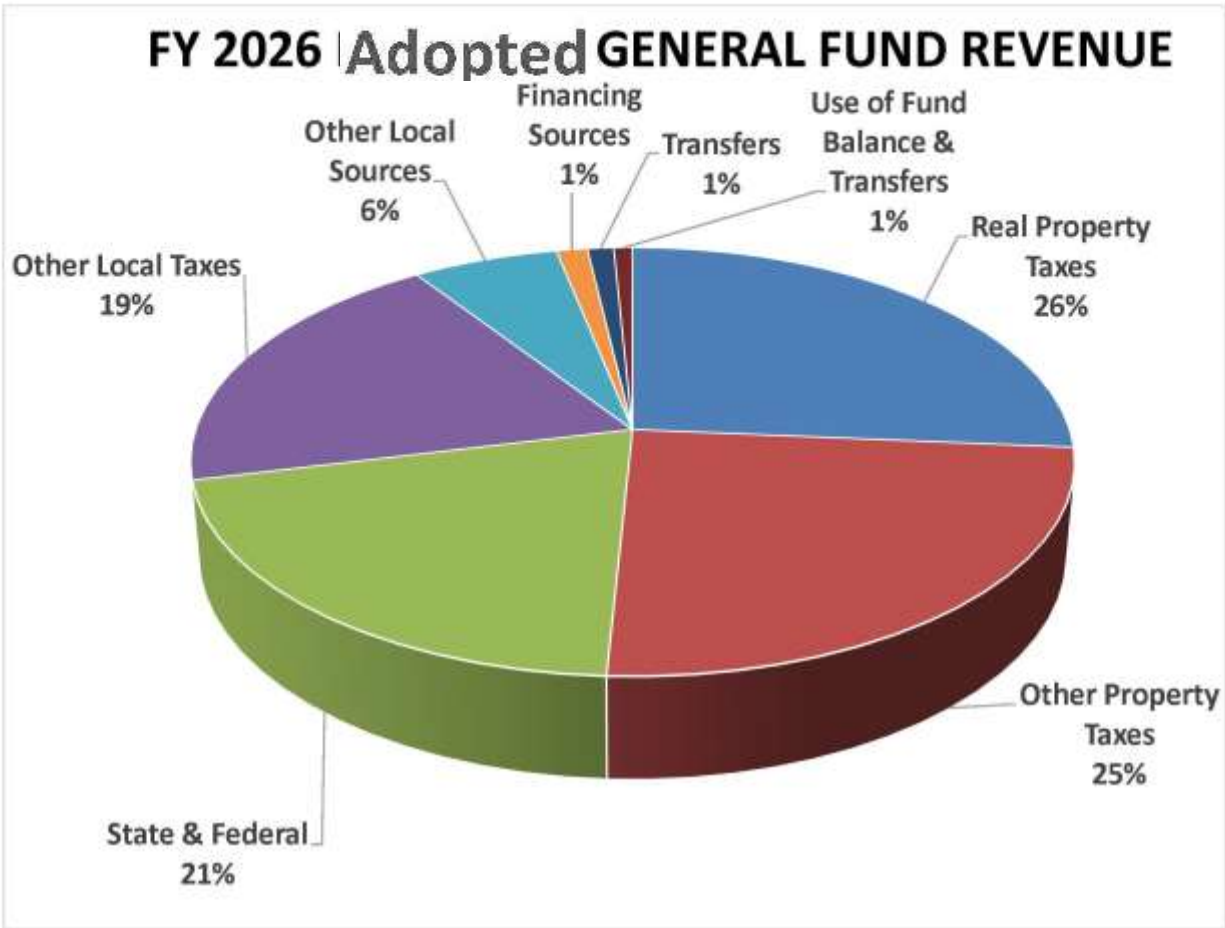


Projected General Fund Revenue Outlook

General Fund revenues have increased by \$0.5 million or 0.84% to \$60.1 million. The County remains with pre-pandemic real estate assessed values so little growth is anticipated for FY 26. As shown below, operating revenues are projected to meet operating expenditures through FY 2031. The projections include an estimate of the reassessment that will be effective for FY 27. Staff will review these projections each year to insure fiscal responsibility as economic changes happen the projections will need adjustment.

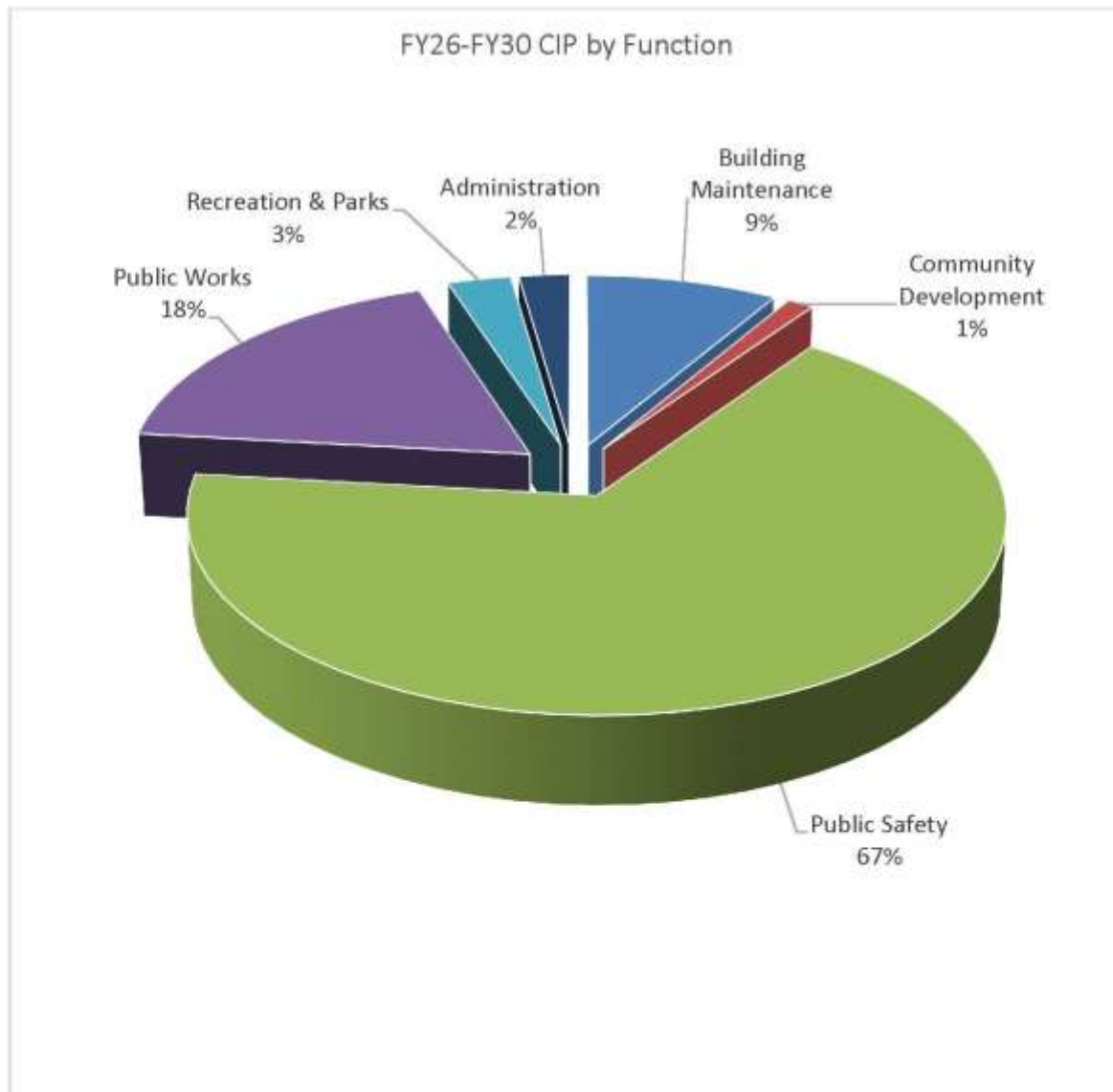
Operating Revenues vs. Expenses FY 2022-2031





FY26-FY30 Capital Improvement Plan

The \$17.7 million, five-year CIP funds critical expenditures for public safety equipment, maintenance needs, public works equipment, community development, and recreational improvements for our citizens. The Plan currently commits funds to specific projects in FY 26 above the red line. Other projects will be evaluated after FY 25 is closed and funds are available. 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 – Increase citizen satisfaction with their government

The budget for FY 2026 demonstrates the county's commitment to share all information concerning the government operations and the decisions made to best serve the citizens. The budget also continues to support providing information to the citizens and the media.

Strategic Goal 2 – Promote and support high quality core services

The budget supports this goal with the continued support of public safety and the landfill operations. The budget continues to support all SRO positions, the Amherst County School Board and their facility improvements, and maintenance of facilities.

Strategic Goal 3 – Grow and diversify our economy

The FY 26 budget continues to fund the Economic Development Authority and its Strategic Plan to support business growth.

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 4 – Be the employer of choice for the region

The FY 26 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 26 budget also provides a 3% Cost of Living Adjustment for all County staff, and most departments are fully staffed. Staff turnover greater than 15% annually is considered high, proving that the county is making strides in staff retention with a rate of 11.49% over the past twelve months.

Challenges and what was unable to be funded

While the County has managed an unprecedented time of inflation, there are still many challenges facing the county in future years. The revenues did not cover anticipated expenses, originally, for the FY 26 budget. The Board and staff were faced with tough decisions concerning service and needs in order to balance the FY 26 budget.

The County continues to plan for investing significant resources into the growing public safety needs as 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 26 budget; additional staff positions; public safety replacement equipment; and several maintenance projects were deferred to a later date.

Protecting the county assets is an objective and not being fully met with the FY 2026 budget.

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.

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
County Administrator

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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.

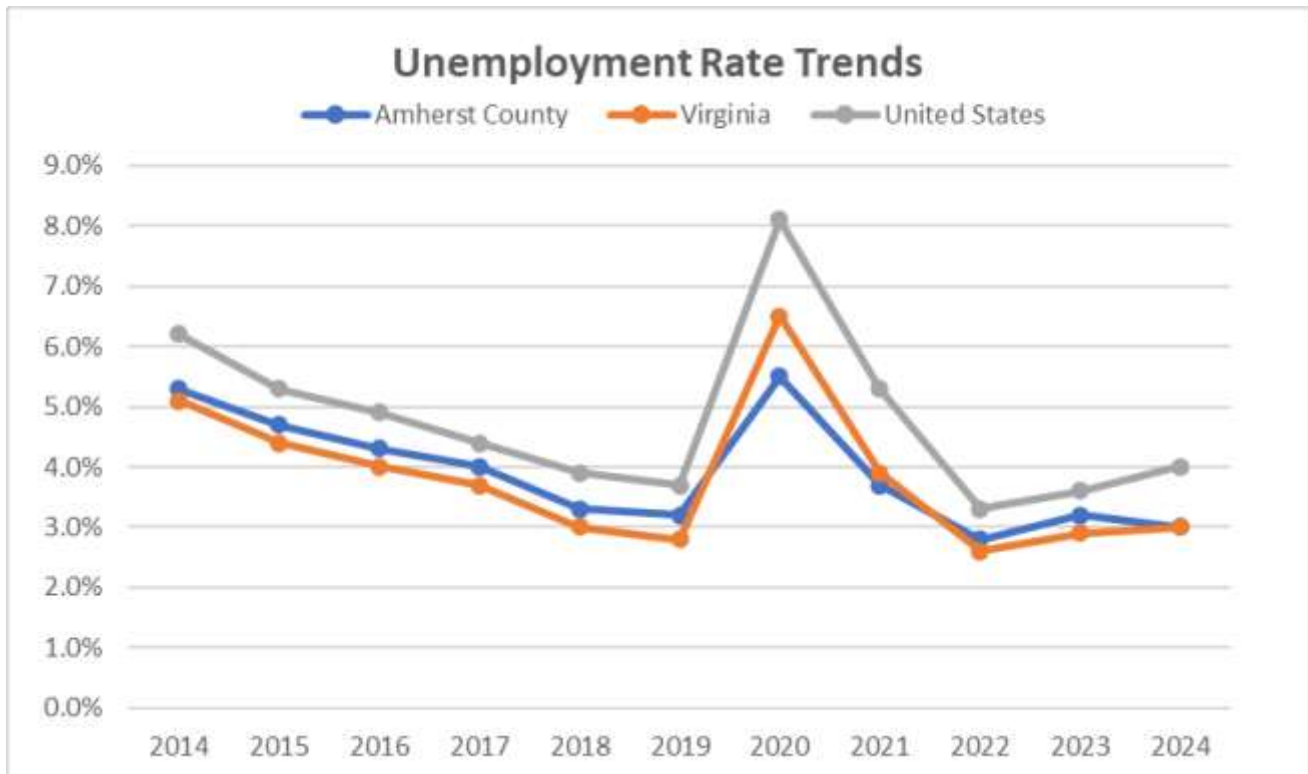
US-29 runs through the county connecting the southern parts of Virginia to the northern parts, creating economic development opportunities for the County. US-29 gives access to Interstate 64 as well. Route 60 runs east to west across the state allowing for connection to the state capital Richmond as 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 remained at 3.2% as of November 2024. The county unemployment still remains .2% higher than the state unemployment rate of 3.0%.



Source: Virginia Employment Commission

Statistical Information

Major Employers

<u>Employer</u>	<u>Industry</u>
Amherst County School Board	Education
Air & Liquid Systems Corp	Manufacturer
Amherst County	Government
Glad Manufacturing Company	Manufacturer
Sweet Briar Colleg	Education
Grief Packaging LLC	Manufacturer
Wal Mart	Retail/Grocery
Johnson Health Center	Medical
Food Lion	Retail/Grocery
Caterpillar Clubhouse	Daycare

Source: Virginia Employment commission, Local Area Unemployment Statistics

Amherst County Strategic Plan

Vision Statement

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

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.

Values

The beauty of our natural environment

Safe and secure community, respectful of the Constitution

Agricultural preservation

Neighborly atmosphere

Business, educational, and recreational opportunities

A welcoming community

Transparent, responsive, and participatory government

Fiscal responsibility

Efficient and effective government

Amherst County Strategic Plan

Major Strategic Goal Areas

Citizen Satisfaction – Increase citizen satisfaction with their government through increased outreach, information sharing, open communications, and transparency.

High Quality Core Services – Promote and support high quality core services in the areas of community safety, high quality education and CTE, recreational opportunities, and solid waste management through the effective use and maintenance of County assets.

Economic Development - Grow and diversify the economy by supporting business development and expansion that enhances the tax base and provides gainful employment while minimizing negative impacts. Tourism is an important component of economic development.

County Staffing & Performance – Recruit, train, equip, and retain appropriate staff to ensure a high quality of service delivery.

Environmental Stewardship – Preserve the natural beauty and agricultural heritage of the County.

2023/24 Work Plan

By Strategic Goal Area

Citizen Satisfaction

Initiate an in-person Citizens' Academy in the Spring of 2025. The Public Information Officer will be the lead person for this activity.

Conduct an internal review of the County's website and propose changes to enhance its value as a tool of communications and transparency by May 1, 2024. Follow up with an implementation plan.

High Quality Core Services

Adopt the Madison Heights Master Plan. Incorporate proposed infrastructure improvements into future Capital Improvement Plans maintained by the Amherst County Service Authority.

Develop an EMS Master Plan for adoption by July 1, 2025.

Consider the purpose, function, and value of the Emergency Services Council. Review and report back to the Board by December 31, 2023.

Prepare and adopt an Asset Management Plan, to include fleet management, for initial implementation in FY 2026.

Develop and adopt a Recreation and Parks Master Plan for the County by July 1, 2025.

Economic Development

Provide periodic updates to the Board of Supervisors on the extension of broadband service throughout the remainder of the County.

Develop and incentive philosophy, with principles and guidelines, for consideration by the EDA and Board of Supervisors, within 6 months (by April 1, 2024).

Re-examine the scope, potential costs, financing, phasing, and possible locations for the development of a regional agricultural complex.

County Staffing & Performance

Create a Technology Master Plan with proposed funding mechanisms either through the operating budget or the CIP. Completion within twelve months (by October 1, 2024).

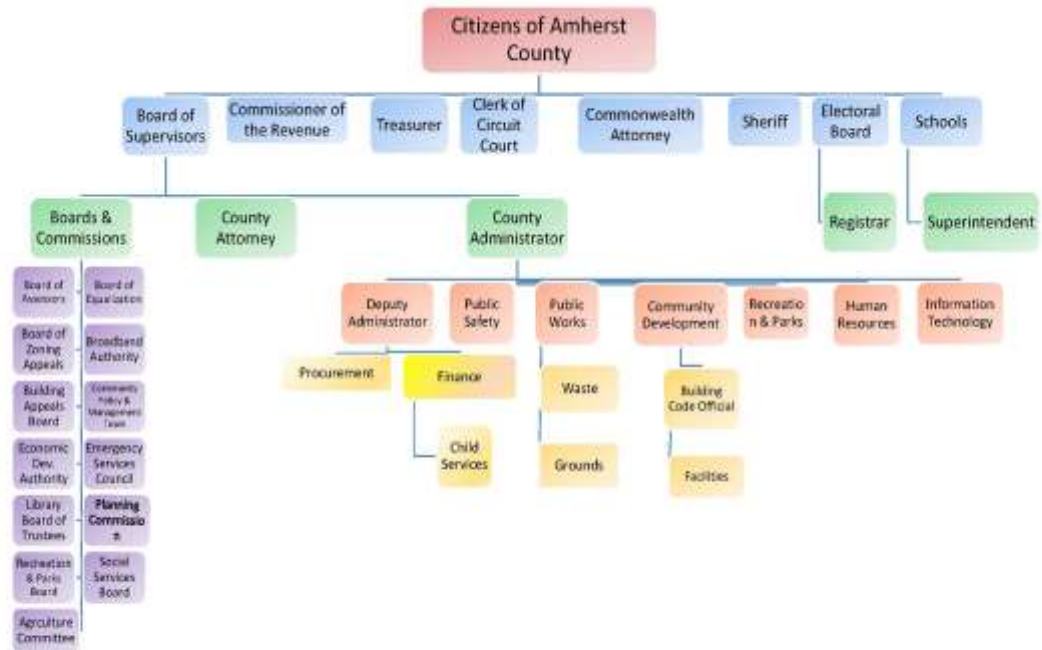
Environmental Stewardship

Investigate and identify potential actions to protect the viewshed of the Blue Ridge Rail Trail along the Piney River in northern Amherst County. Provide a report to the Board by July 1, 2024.

Other Actions

The County Administrator will reach out to the Executive Director of the Monacan Nation, within three months (before the end of the year) to start a conversation on building the relationship between the Monacan Nation and the County.

COUNTY ORGANIZATION



Personnel Summary

	Actual FY 2023	Actual FY 2024	Adopted FY 2025	Adopted FY 2026
Animal Control	2	2	2	2
Animal Shelter	2	2	2	2
Building Maintenance	3	3	3	3
Building Safety and Inspections	5	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	10	10	10	10
Communications and Dispatch	13	15	15	15
County Administration	3	3	3	3
County Attorney	1	0	0	0
Finance	5	5	5	5
Grounds Maintenance	4	5	6	6
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	34	34	47	47
Purchasing	2	2	2	2
Recreation and Parks	3	4	4	4
Registrar	2	2	2	2
Sheriff	51	51	51	51
Social Services	43	48	50	50
Solid Waste	12	11	13	13
Treasurer	5	5	5	5
Total FTEs	237	244	262	262



COUNTY OF AMHERST



OFFICE OF THE FINANCE DIRECTOR

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

FAX (434) 946-9370

MEMORANDUM

TO: Department Heads, Agencies, and Constitutional Officers

FROM: County Administrator and Finance Director

DATE: January 27, 2025

RE: Revised Fiscal Year 2026 Budget Schedule

Friday, September 20, 2024	Schedule & Instructions distributed with worksheets
Monday, October 21, 2024	Supplemental requests are due to Finance for review
Friday, October 25, 2024	Departments receive Supplemental correction feedback from Finance
Wednesday, November 6, 2024	Corrections/additions/modifications to Supplemental requests due to Finance
Friday, November 8, 2024	Publish Outside Agency/Non-Profit solicitation for requests
Friday, November 8, 2024	Final Supplemental requests delivered to department heads for prioritization
Wednesday, November 13, 2024	Department head Supplemental prioritizations due back to Finance
Thursday, November 14, 2024	Department Head Supplemental Prioritization Workshop
Friday, November 22, 2024	CIP budget requests due to Finance for review
Wednesday, November 27, 2024	Departments receive CIP budget correction feedback from Finance
Wednesday, December 4, 2024	Corrections/additions/modifications to CIP budget requests due back to Finance
Monday, December 9, 2024	Final CIP budget requests delivered to department heads for prioritization
Monday, December 16, 2024	FY 2026 O&M budget estimate worksheets distributed to departments
Friday, December 13, 2024	Department head CIP prioritizations due back to Finance
Thursday, December 19, 2024	Department head CIP Budget Prioritization Workshop
Monday, January 6, 2025	Outside agency/Non-profit funding requests due
Friday, January 10, 2025	FY 2026 O&M budget worksheets with changes due back to Finance
01/11/2025-02/17/2025	Staff Balance Budget
Tuesday, February 18, 2025 4PM	Workshop-Revenue Projections and proposed budget presented to Board of Supervisors
Tuesday, March 4, 2025 4PM	Board Revenue & O&M Workshop
Wednesday, March 12, 2025 3PM	*Board Revenue & O&M Workshop
Wednesday, March 12, 2025	Send Board of Supervisors CIP and Supplementals for Prioritization
Monday, March 17, 2025	Board of Supervisors return CIP & Supplementals prioritizations to Finance
Tuesday, March 18, 2025 4PM	Board Budget Workshop
Tuesday, March 18, 2025 7PM	Regular Meeting - School present budget to Board of Supervisors
Wednesday, March 26, 2025 3PM	*Additional Budget Workshop if needed
Tuesday, April 1, 2025 4PM	Board of Supervisors Workshop to finalize budget

Friday, April 4, 2025	Send public notice info to New Era Progress
Thursday, April 10, 2025	Public notice of public hearing in New Era Progress
Tuesday, April 29, 2025 *	Public Hearing FY 2026 Budget, CIP, and Schools budget
Tuesday, May 6, 2025	Adoption of the 2026 Budget. CIP and Schools budget
Monday, June 2, 2025	Tax bills issued by this date
Tuesday, July 1, 2025	Taxes due

* not a regular meeting date and only used if needed

All meetings that staff should plan on attending unless notified differently at a later date are in **BOLD**.

Funds Structure and Basis of Budgeting

Basis of Accounting

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

Fund Accounting

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

General Fund

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

Special Revenue funds

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

Capital Projects funds

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

Proprietary Funds

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

Fiduciary funds

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

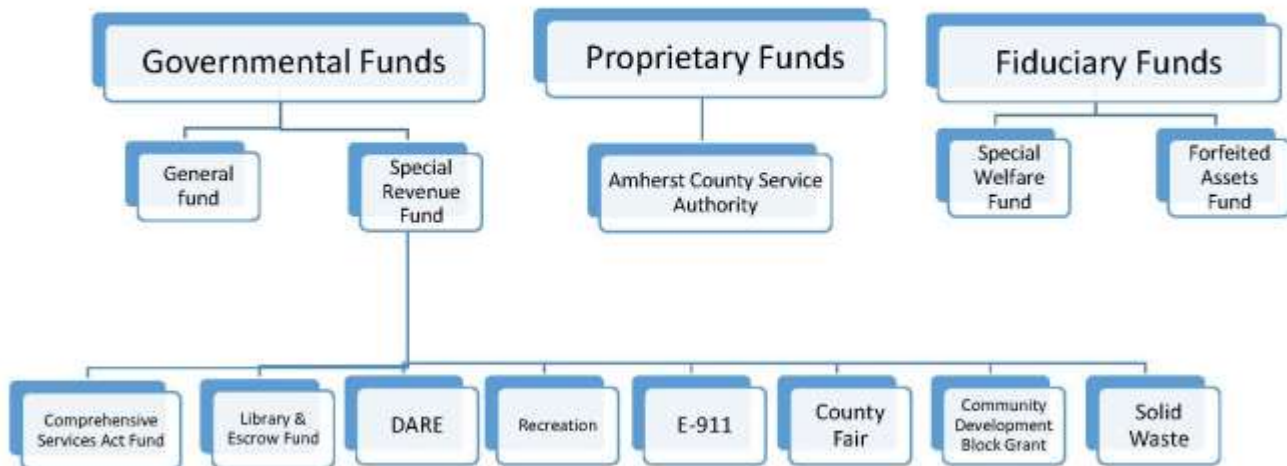
Basis of Budgeting

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

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

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

COUNTY FUND STRUCTURE





AMHERST

Perfect Slice of Virginia

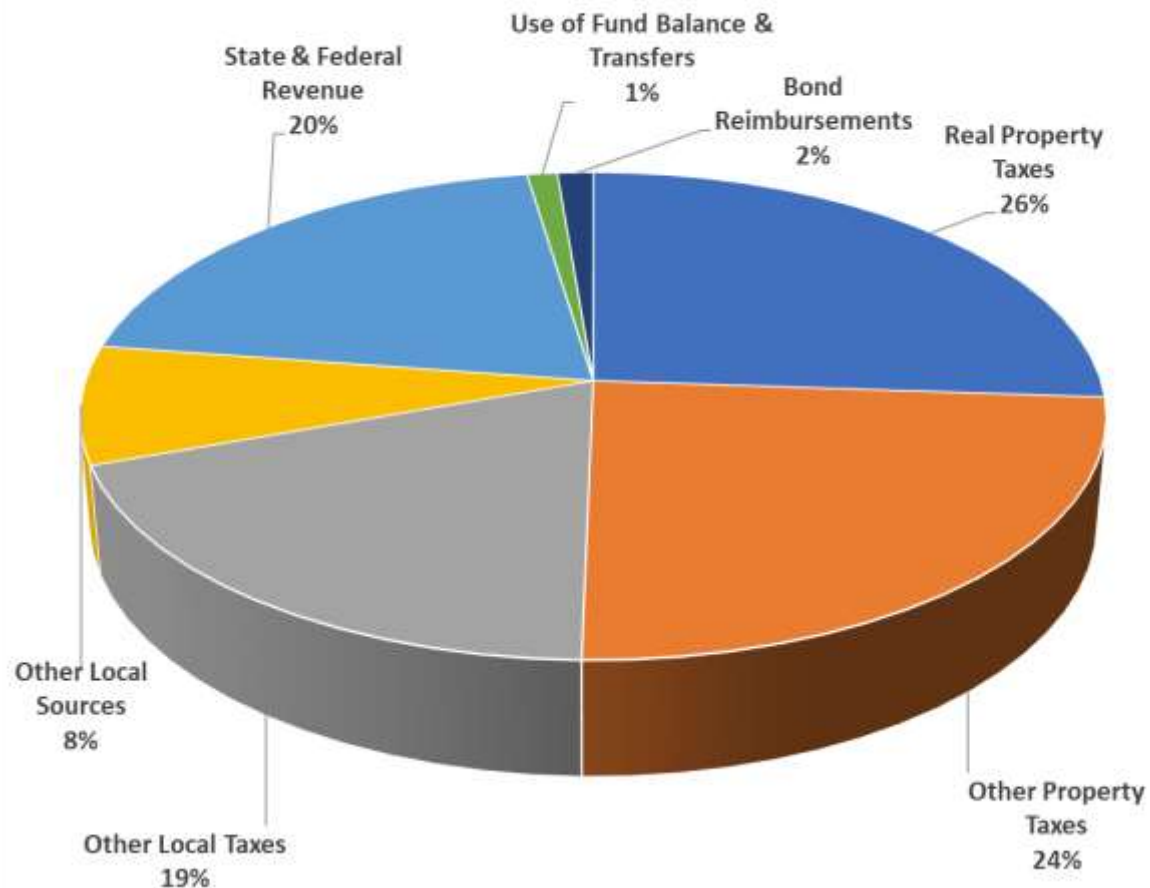
AMHERST COUNTY

FUND SUMMARIES

Revenue Summary FY 2026 Adopted Budget

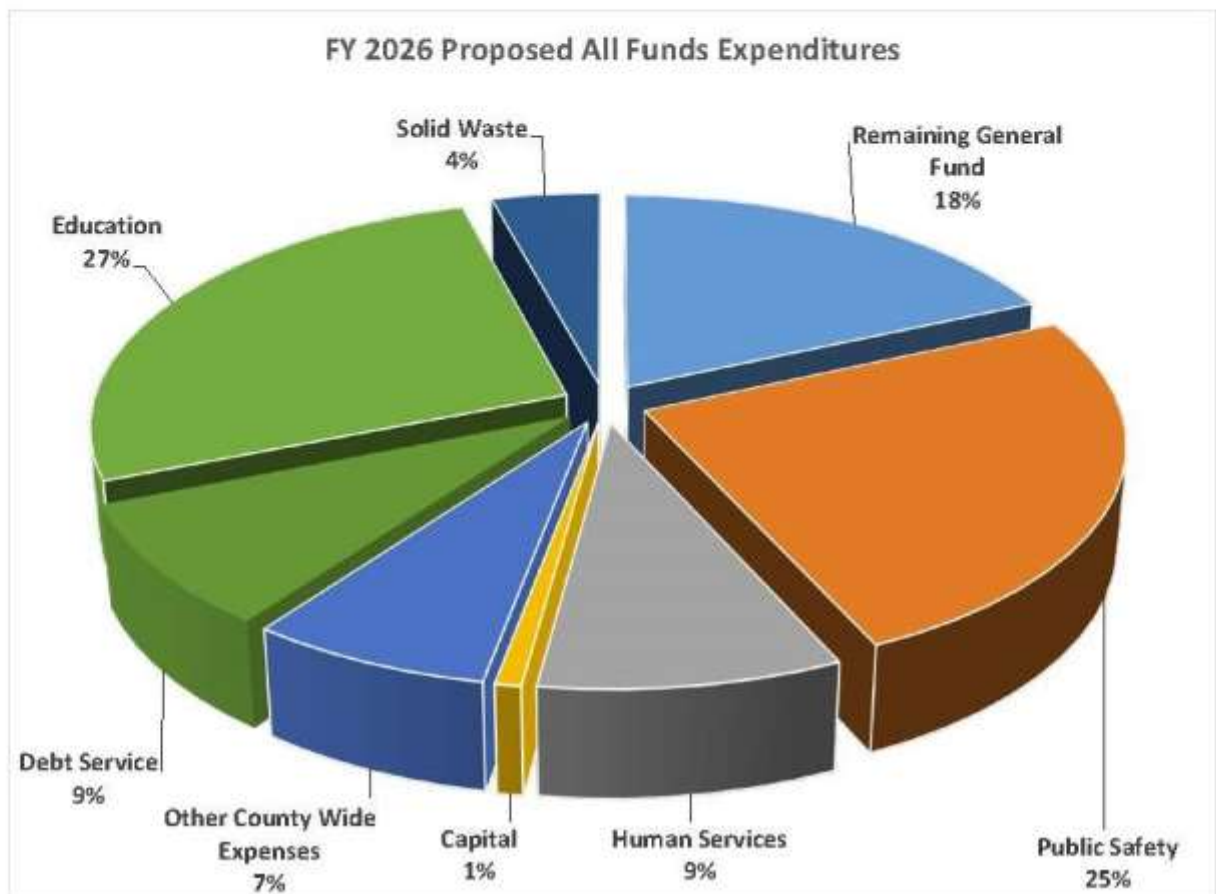
	FY 2023	FY 2024	FY 2025	FY 2026	INC/DEC
	Actual	Actual	Amended	Proposed	FY 2025
REAL PROPERTY TAXES	\$ 15,100,405	\$ 15,447,567	\$ 15,575,000	\$ 15,820,000	1.57%
PUBLIC SERVICE TAXES	801,537	774,755	775,000	860,000	10.97%
PERSONAL PROPERTY TAXES	12,712,606	11,297,837	14,185,000	13,836,000	-2.46%
OTHER LOCAL TAXES	8,653,706	10,357,933	10,502,000	11,640,000	10.84%
PERMITS, FEES & LICENSES	184,452	286,380	241,950	250,000	3.33%
FINES & FORFEITURES	178,577	193,595	133,812	-	-100.00%
USE OF MONEY AND PROPERTY	578,792	1,197,231	961,588	968,000	0.67%
CHARGES FOR SERVICES	2,576,179	2,643,108	2,891,000	3,029,099	4.78%
MISCELLANEOUS REVENUE/RECOVERIES	748,870	750,826	464,859	510,600	9.84%
STATE REVENUE	7,957,075	8,362,423	8,632,749	9,691,510	12.26%
FEDERAL REVENUE	2,288,321	2,645,257	2,600,000	2,600,000	0.00%
BOND PROCEEDS		-	960,885	782,622	-18.55%
TRANSFERS		112,155	1,117,420	667,000	-40.31%
USE OF FUND BALANCE	434,041	-	3,666,262	475,000	-87.04%
GRAND TOTAL ALL FUNDS	\$ 52,214,561	\$ 54,069,067	\$ 62,707,525	\$ 61,129,831	-2.52%

FY 2026 Adopted All Funds Revenues



Expenditure Summary FY 2026 Proposed Budget

	FY 2023 Actual	FY 2024 Actual	FY 2025 Amended	FY 2026 Proposed	INC/DEC FY 2025
General Government	\$ 3,550,788	\$ 3,550,788	\$ 4,861,936	\$ 4,244,944	-12.69%
Judicial	1,826,557	1,826,557	2,290,649	2,348,078	2.51%
Public Safety	10,163,040	10,163,040	12,499,124	15,238,443	21.92%
General Services	1,366,802	1,366,802	1,106,466	1,177,163	6.39%
Culture & Leisure	1,532,156	1,532,156	1,822,756	1,881,271	3.21%
Community Development	663,796	663,796	655,567	725,771	10.71%
Human Services	4,025,524	4,025,524	4,793,741	5,482,265	14.36%
Utilities	181,290	157,244	188,000	274,500	46.01%
External Providers	2,877,948	2,838,483	2,341,011	2,651,174	13.25%
Nondept/Internal Services	842,966	507,244	1,785,347	1,476,100	-17.32%
Debt Service & Other	7,399,793	7,399,793	10,322,787	5,241,979	-49.22%
Transfers	17,588,098	17,588,098	18,773,975	19,321,143	2.91%
Subtotal General Fund	\$ 48,116,554	\$ 48,116,554	\$ 57,127,001	\$ 60,062,831	5.14%
SOLID WASTE	\$ 2,951,090	\$ 3,436,874	\$ 2,503,348	\$ 2,580,808	3.09%
<i>Less: GF Transfer to Solid Waste</i>	<i>(1,463,954)</i>	<i>(1,971,390)</i>	<i>(1,543,848)</i>	<i>(1,513,808)</i>	<i>-1.95%</i>
Subtotal Solid Waste	\$ 1,487,136	\$ 1,465,484	\$ 959,500	\$ 1,067,000	11.20%
GRAND TOTAL	\$ 49,603,690	\$ 49,582,038	\$ 58,086,501	\$ 61,129,831	5.24%



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 2024 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 25% of the general fund budget in FY2026 at a combined \$11,640,000. 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 5.3%. 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 FY2026 budget projects local-option sales tax receipts of \$5,130,000, representing a \$430,000 increase from the adopted FY 2025 amount. Annual collections from this source have been growing in recent years.

Business Professional and Occupational License (BPOL) Tax

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

Consumer Utility Taxes

Consumer utility taxes are collected on gas and electric services provided to Amherst County residents and businesses. The FY2025 budget anticipates an increase of \$48,000 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 FY2026 budget anticipates a slight increase of \$20,000 in this revenue source.

Meals Tax

The County has a 6% 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. 2% of the meals tax is dedicated to debt service. The FY2026 budget anticipates an increase of \$435,000.

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 FY2026 budget represents a 5% increase in revenue as an uncertain economy has slowed development.

Fines and Forfeitures

This revenue is generated by the Sheriff's department and only used 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. There is not a significant change in the anticipated revenues from FY 2025 to FY 2026.

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 \$1,670,000 of the FY2020 budget. Other revenues in the service charge category include parks and recreation fees, courthouse security fees, and Commonwealth Attorney collection fees.

Recovered Costs and Miscellaneous Revenues

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

STATE REVENUES

Amherst County receives funding from the Commonwealth of Virginia in several areas, adding up to approximately \$8.6 million for FY 2025. 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 2025, communications tax revenue is budgeted at \$850,000, which is a \$60,000 reduction from the FY 2024 budget. The county continues to see a reduction in this revenue source.

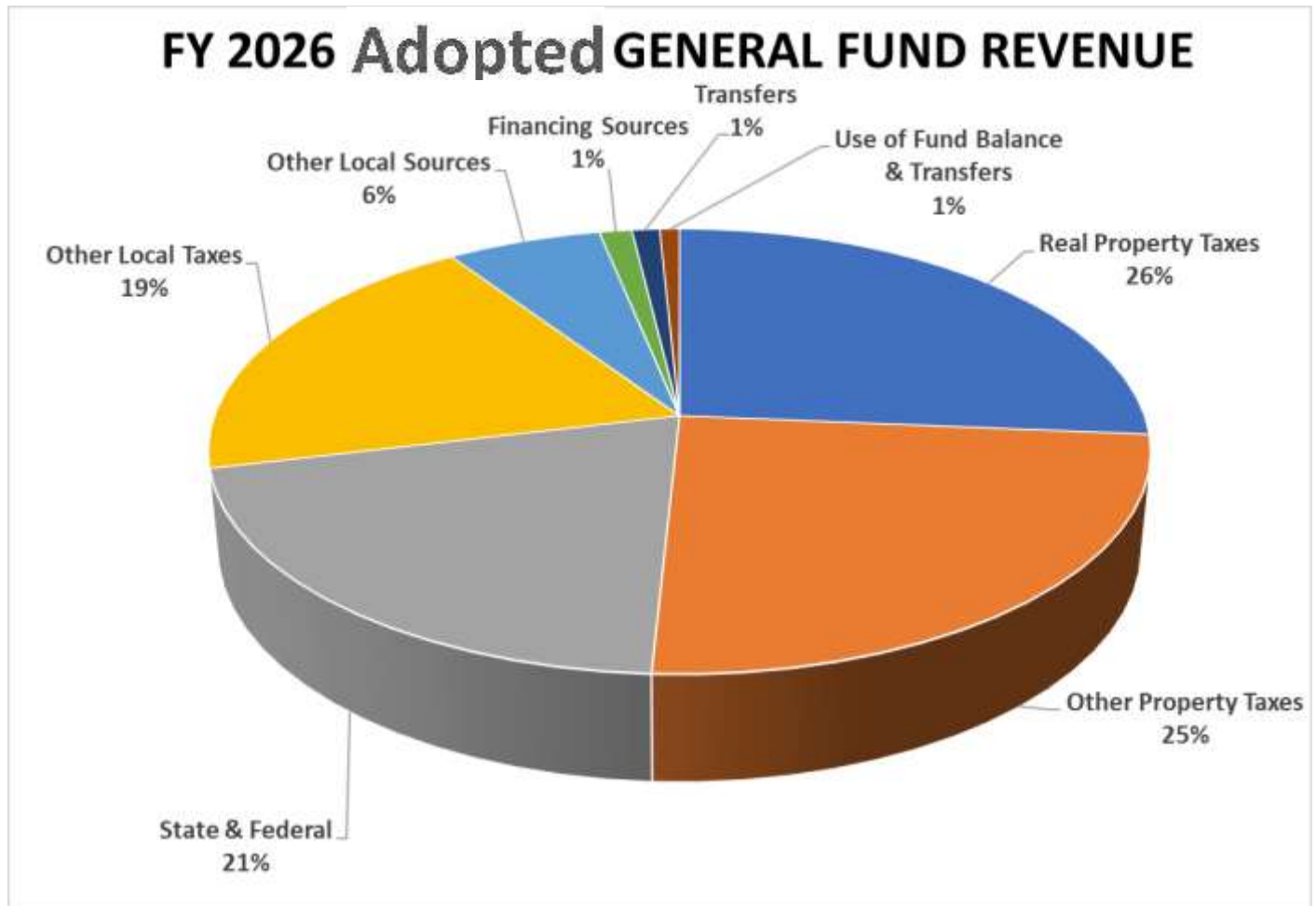
FEDERAL REVENUES

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.



General Fund Revenues Summary

	ACTUAL FY 2023	ACTUAL FY 2024	AMENDED FY 2025	Adopted FY 2026
REAL PROPERTY TAXES				
REAL ESTATE TAXES	\$ 14,841,520	\$ 15,149,072	\$ 15,375,000	\$ 15,550,000
DELINQUENT REAL ESTATE TAXES	230,642	280,076	200,000	250,000
ROLLBACK TAXES	28,243	18,419	-	20,000
TOTAL	15,100,405	15,447,567	15,575,000	15,820,000
PUBLIC SERVICES TAXES				
PUBLIC SERVICE TAXES	801,537	774,755	775,000	860,000
TOTAL	801,537	774,755	775,000	860,000
PERSONAL PROPERTY TAXES				
PERSONAL PROPERTY TAXES	8,510,741	7,788,755	11,000,000	10,456,000
DELINQUENT PERSONAL PROPERTY TAXES	389,966	571,202	300,000	300,000
MOBILE HOME TAXES	85,679	88,171	85,000	100,000
DELINQUENT MOBILE HOME TAXES	9,932	8,857	5,000	5,000
MACH & TOOL TAXES	2,255,810	2,290,642	2,280,000	2,450,000
DELINQUENT MACH & TOOL TAXES	7,497	4,283	-	-
MERCHANT'S CAP TAXES	43	-	-	-
COLLECTION FEES	24,193	22,825	15,000	15,000
PENALTY ON ALL TAXES	293,173	316,548	275,000	285,000
INTEREST ON ALL TAXES	175,857	206,554	225,000	225,000
TOTAL	11,752,891	11,297,837	14,185,000	13,836,000
OTHER LOCAL TAXES				
LOCAL SALES & USE TAXES	4,324,438	4,601,540	4,700,000	5,130,000
UTILITY TAX - ELECTRIC	761,223	886,193	800,000	850,000
UTILITY TAX - GAS	12,788	11,749	12,000	10,000
BUSINESS LICENSE TAXES	1,155,214	1,282,306	1,165,000	1,325,000
MOTOR VEHICLE LICENSES	856,622	853,421	850,000	870,000
BANK STOCK TAX	130,270	152,964	130,000	150,000
RECORDATION TAXES	70,348	74,636	70,000	70,000
LOCAL TAX ON DEEDS	263,364	236,689	250,000	250,000
LODGING TAX	151,596	146,240	150,000	175,000
MEALS TAX	1,405,715	1,755,945	2,000,000	2,435,000
CIGARETTE TAX	378,750	356,250	375,000	375,000
TOTAL	9,510,328	10,357,933	10,502,000	11,640,000

PERMITS, FEES & LICENSES

ANIMAL LICENSES	6,282	5,259	6,300	5,500
LAND USE FEES	840	855	750	850
TRANSFER FEES	1,129	1,152	1,200	1,200
ZONING ADVERTISING FEES	14,955	15,255	12,000	14,000
BUILDING PERMITS	142,284	231,360	200,000	202,000
NIGHT FISHING PERMITS	575	1,335	750	750
ZONING COMP/VERIFICATION LETTER FEE	200	50	200	200
LAND DISTURBANCE	1,400	2,425	1,500	1,500
SUBDIVISION PLAT FEES	6,205	9,000	6,000	9,000
SITE PLAN REVIEW(ZONING)	1,000	2,025	1,250	1,500
PLAN REVIEW EROSION/SEDIMENT(B&C)	3,695	9,302	3,500	3,500
COURTHOUSE MAINTENANCE FEES	5,888	7,262	5,000	10,000
TOTAL	184,453	285,280	238,450	250,000

FINES & FORFEITURES

FINES & FORFEITURES	141,674	154,600	133,812	-
PARKING FINES	1,110	220	-	-
FINES & FORFEITURES - COUNTY20%	35,793	38,775	-	-
TOTAL	178,577	193,595	133,812	-

USE OF MONEY AND PROPERTY

REIMB WATER USAGE	4,300	4,152	4,500	4,500
REIMB ELECTRIC USAGE-SCHOOL	9,571	10,055	9,000	9,000
INTEREST ON BANK DEPOSITS	370,637	1,091,957	800,000	850,000
RENT BUFFALO RIVER WATER	1,278	1,278	1,278	1,278
RENT COMMUNITY CENTERS	9,754	9,049	12,000	13,790
RENT HEALTH CENTER	40,368	40,368	40,368	33,640
RENT OTHER COUNTY PROPERTY	10	-	10	10
RENT SOCIAL SVCS	26,282	31,400	26,282	26,282
RENTAL OF CO. PROPERTY FOR TOWER	27,552	23,179	30,000	25,000
SALE OF XEROX COPIES	5,432	5,284	4,500	4,500
SALE OF VEHICLES	97,479	151,877	33,650	-
SALE OF COUNTY REAL ESTATE	-	650	-	-
TOTAL	592,663	1,369,249	961,588	968,000

CHARGES FOR SERVICES

SHERIFF'S FEES	2,199	2,199	2,199	2,199
COLLECTION FEES	84,563	89,515	80,000	90,000
COMMONWEALTH ATTORNEY	2,934	9,610	3,500	3,500
CT APPOINTED ATTORNEY	2,157	2,963	2,000	7,000
COURTHOUSE SECURITY FEES	74,748	78,233	70,000	80,000
JAIL PROCESSING FEES	2,083	1,896	2,000	2,000
EMER SERVICES - ACCESS PROGRAM	22,950	26,700	25,000	26,700
EMS FEES FOR SERVICES	1,594,003	1,422,170	1,677,351	1,670,000
PARKS & REC - FEES FROM ACTIVITIES	56,599	66,831	60,000	70,000

ACOCA COLLECTION FEES-COMM ATTY	35,146	26,040	25,000	25,000
LIBRARY FINES	5,278	3,169	7,000	7,000
CHARGE FAX TRANSMISSION - LIBRARY	671	631	750	1,000
MAPS	200	200	200	200
COMM DEV CREDIT CARD FEE	(4,629)	(6,459)	(5,000)	(6,500)
TOTAL	1,878,902	1,723,698	1,950,000	1,978,099

MISCELLANEOUS REVENUE/RECOVERIES

LEASE INTEREST REVENUE	-	7,183	8,000	8,000
DONATION - ANIMAL CARE CENTER-	4,437	2,107	1,449	-
ANIMAL RECLAIMED FEE	4,445	3,747	3,000	3,000
ANIMAL FRIENDLY LICENSE SALE	617	651	650	710
SVC AUTHORITY DATA PROCESSING	-	13,800	13,800	13,800
SCHOOL BOARD ACCT SERVICES	13,500	13,500	13,500	13,500
SVC AUTHORITY ACCT SERVICES	37,992	24,192	24,000	26,000
BAD CHECKS FEES	508	805	600	600
BLOOD TEST/DNA FEES	389	276	500	500
MISCELLANEOUS	167,704	122,558	155,411	250,000
E-RATE LIBRARY	-	19,933	7,000	-
HUMANE SOCIETY - VRA LEASE	35,791	28,633	42,950	42,950
SHERIFF PATROL US FOR SVC	6,500	6,600	6,600	-
REIMB - HUMANE SOCIETY	10,058	7,888	8,000	8,000
RECOVERED COST-EMER HOME REPAIR	1,289	475	-	-
CO. ORDINANCES ENFORCEMENT	8,680	2,767	-	-
PUBLIC WORKS SERVICES	36,104	-	10,300	-
REIMBURSED LODA MEDICAL PAYMENTS	540	540	540	540
REIMB SALARY- SCHOOL SRO	133,827	60,353	160,000	140,000
RESTITUTION FOR COUNTY PROPERTY	810	100	-	-
REF & REC - VPA CLIENTS	3,479	715	3,000	3,000
RECD COST-SECURITY FOR ACTIVITI	16,971	16,971	5,559	-
RECOVERED COST - SHERIFF DEPT	740	740	-	-
TOTAL	484,381	334,534	464,859	510,600

STATE REVENUE

MOTOR VEHICLE CARRIERS' TAXES	81,275	88,216	80,000	90,000
MOBILE HOME TITLING TAX	108,158	67,031	35,000	70,500
AUTO RENTAL TAX	13,834	35,778	15,000	30,000
MOPED & ATV SALES TAX	661	1,500	500	1,500
PEER-TO-PEER VEHICLE SHARING TAX	123	201	200	200
PPTRA	2,199,018	2,199,018	2,199,018	2,199,018
SHARE COMMONWEALTH ATTY EXPENSE	509,968	590,707	550,000	665,000
SHARE SHERIFF'S EXPENSES	1,814,354	1,997,793	2,100,000	2,225,000
SHARE COMMISSIONER OF REVENUE	132,765	147,069	135,000	173,000
SHARE TREASURER'S EXPENSES	140,899	168,349	155,000	180,000
SHARE REGISTRAR	66,911	71,197	68,000	77,000
SHARE OF CLERK'S OFFICE	349,098	376,263	380,000	437,000
SHARE ELECT BD COMP & EXPENSES	7,820	34,814	80,000	8,000

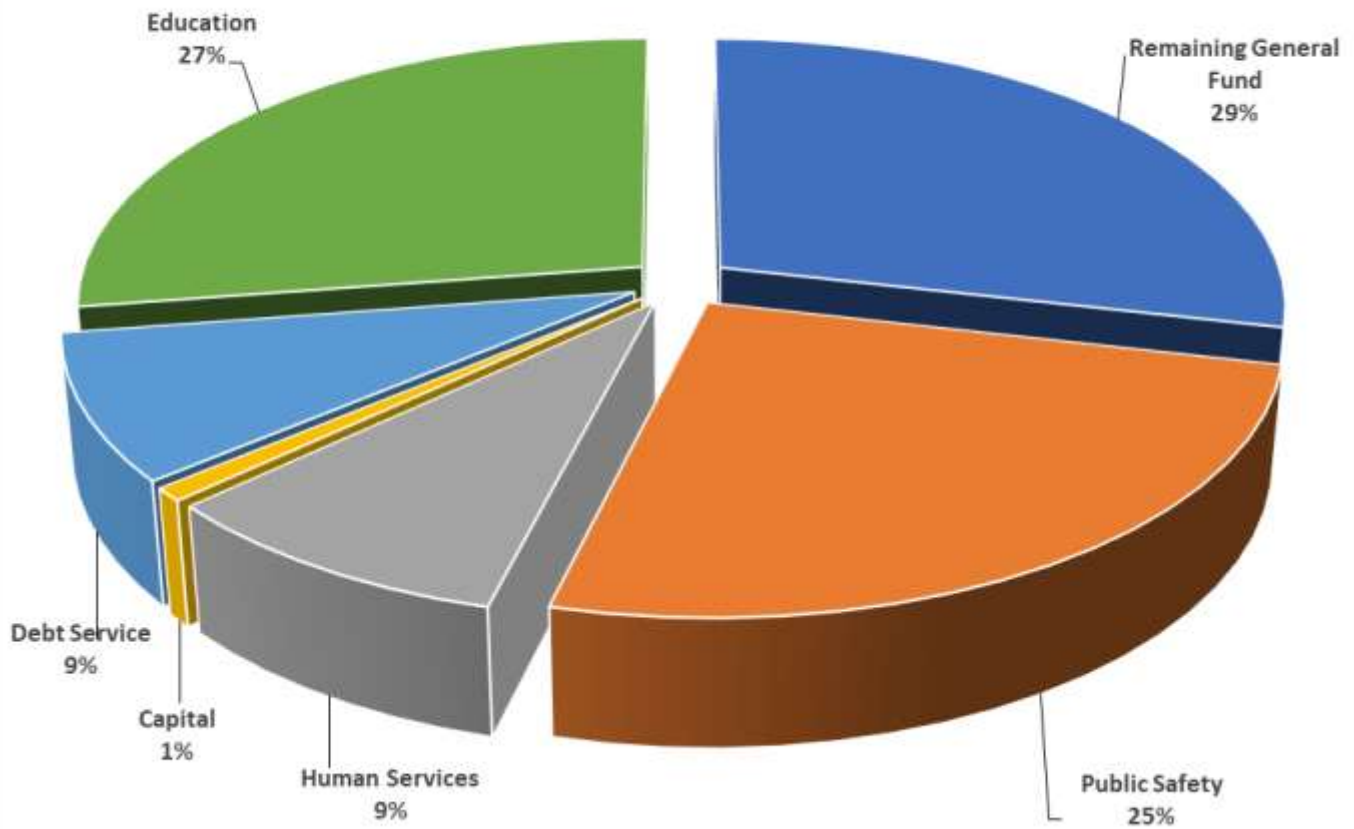
PUBLIC ASSISTANCE & WELFARE	945,738	1,050,211	1,300,000	2,000,000
PSSF GRANT	-	-	18,000	18,000
UTILITY TAX - TELECOMMUNICATION	878,248	825,325	850,000	854,282
STATE DMV SETOFF - LIBRARY	-	30	-	-
STATE REIMB FOR CRIMINAL JURORS	10,470	12,300	10,000	10,000
HEALTH DEPARTMENT	28,729	64,101	30,000	40,000
LIBRARY GRANT	235,125	231,334	240,000	240,000
FIRE PROG FUND ALLOCATION GRANT	117,141	131,458	120,000	132,000
EMERGENCY VEHICLE REGISTRATION	102,185	34,321	34,000	34,000
EMERGENCY MANAGEMENT GRANT	32,211	65,470	18,448	14,910
INMATE WORKFORCE	8,118	3,708	-	-
ANIMAL SPAYED/NEUTERED	134	52	-	-
YOUTH SERVICES GRANT/CSA ADMIN SUPPORT	13,405	13,505	14,000	14,000
VJCCA - VA JUVENILE COMM CRIME	22,977	24,170	37,100	37,100
DCJS-VICTIM WITNESS GRANT	126,978	70,784	101,483	97,000
OTHER INCOME	-	-	12,000	-
REFUNDED LSB2007 SAVINGS	33,385	38,818	35,000	28,000
TOTAL	7,979,728	8,343,523	8,617,749	9,675,510
FEDERAL REVENUE				
PAYMENT IN LIEU OF TAXES	150,823	-	150,000	150,000
VA PUBLIC ASSISTANCE-FED REVENUE	2,117,987	2,645,257	2,450,000	2,450,000
CDBG - COVID	19,511	-	-	-
TOTAL	2,288,321	2,645,257	2,600,000	2,600,000
OTHER FINANCING SOURCES				
LEASE/BOND PROCEEDS	-	-	960,885	782,622
TOTAL	-	-	960,885	782,622
TRANSFERS				
TRANSFER FUNDS FROM SP REV	18,276	4,955	60,720	-
TRANSFER FROM 911	-	107,200	192,102	152,000
TRANSFER FROM FUTURE FUND	-	-	475,000	495,000
TRANSFER FROM SOLID WASTE	-	-	2,700	-
TRANSFER FROM GRANT FUND	-	-	-	20,000
TRANSFER FROM FORFEIT FUND	17,214	-	-	-
USE OF SCHOOL CIP AND MAINT RESERVE	-	-	386,898	-
TRANSFER FROM CONSTRUCTION FUND	398,551	-	-	-
TOTAL	434,041	112,155	1,117,420	667,000
USE OF FUND BALANCE				
USE OF FUND BALANCE	-	-	3,666,262	475,000
TOTAL	-	-	3,666,262	475,000
	\$ 51,186,227	\$ 52,885,383	\$ 61,748,025	\$ 60,062,831

General Fund Expenditures Summary

	FY 2023 Actual	FY 2024 Actual	FY 2025 Amended	FY 2026 Adopted
GENERAL				
BOARD OF SUPERVISORS	\$154,142	\$154,142	\$188,313	\$188,613
COUNTY ADMINISTRATOR	436,098	436,098	407,265	439,730
COUNTY ATTORNEY	125,705	125,705	122,750	122,250
HUMAN RESOURCES	268,662	268,662	326,991	336,462
COMMISSIONER OF THE REVENUE	377,843	377,843	485,269	528,168
TREASURER	462,557	462,557	584,771	566,299
FINANCE	411,782	411,782	497,347	571,071
PURCHASING	236,316	236,316	185,065	199,018
INFORMATION TECHNOLOGY	765,649	765,649	1,737,317	887,674
ELECTORAL BOARD	112,956	112,956	98,300	127,650
REGISTRAR	199,078	199,078	228,548	278,009
TOTAL	3,550,788	3,550,788	4,861,936	4,244,944
JUDICIAL				
CIRCUIT COURT	93,551	93,551	102,762	117,780
GENERAL DISTRICT COURT	9,904	9,904	10,684	10,650
MAGISTRATE	769	769	1,750	1,750
J&D COURT	15,287	15,287	36,610	11,750
CIRCUIT COURT CLERK	639,956	639,956	772,138	776,964
VJCCA	9,090	9,090	78,430	76,930
CRIMINAL JURORS	8,880	8,880	20,000	12,000
COMMONWEALTH ATTORNEY	904,155	904,155	1,086,183	1,149,996
VICTIM WITNESS	144,965	144,965	182,092	190,258
TOTAL	1,826,557	1,826,557	2,290,649	2,348,078
PUBLIC SAFETY				
SHERIFF	5,081,512	5,081,512	5,446,930	6,151,250
VOLUNTEER EMERGENCY SERVICE	329,427	329,427	406,520	449,200
EMS COUNCIL	419,044	419,044	298,442	219,000
EMERGENCY MEDICAL SERVICES	1,341,510	1,341,510	2,597,431	3,903,229
BUILDING SAFETY & INSPECTIONS	463,040	463,040	532,089	543,658
ANIMAL CONTROL	113,864	113,864	169,360	172,377
PUBLIC SAFETY OPERATIONS	733,779	733,779	1,410,032	1,783,595
COMMUNICATIONS/DISPATCH	1,173,485	1,173,485	1,184,454	1,501,510
ANIMAL SHELTER	251,380	251,380	287,116	297,874
OTHER PUBLIC SAFETY	255,999	255,999	166,750	216,750
TOTAL	10,163,040	10,163,040	12,499,124	15,238,443

GENERAL SERVICES				
BUILDING MAINTENANCE	1,023,235	1,023,235	631,655	691,172
GROUNDS MAINTENANCE	343,567	343,567	474,811	485,991
TOTAL	1,366,802	1,366,802	1,106,466	1,177,163
CULTURE & LEISURE				
RECREATION	471,670	471,670	601,967	609,346
MUSEUM	72,863	72,863	72,976	88,501
LIBRARY	929,858	929,858	1,062,413	1,085,524
TOURISM	57,765	57,765	85,400	97,900
TOTAL	1,532,156	1,532,156	1,822,756	1,881,271
COMMUNITY DEVELOPMENT				
PLANNING	344,276	344,276	401,556	414,611
PLANNING COMMISSION	18,839	18,839	26,119	26,119
ZONING BOARD	0	0	2,408	1,908
COMMUNITY DEVELOPMENT PROJECTS	166,880	166,880	87,000	139,500
EDA BOARD	5,921	5,921	9,043	9,043
EXTENSION SERVICE	127,880	127,880	129,441	134,590
TOTAL	663,796	663,796	655,567	725,771
HUMAN SERVICES				
WELFARE	2,942,632	2,942,632	3,461,143	4,051,021
PUBLIC ASSISTANCE	939,601	939,601	1,166,053	1,258,596
CSA	143,291	143,291	166,545	172,648
TOTAL	4,025,524	4,025,524	4,793,741	5,482,265
DEBT SERVICE & OTHER				
UTILITIES	217,394	217,394	207,000	274,500
EXTERNAL PROVIDERS	2,621,428	2,621,428	2,716,410	2,651,174
NONDEPT/INTERNAL SERVICES	372,862	372,862	2,941,488	1,476,100
DEBT SERVICE	4,188,109	4,188,109	4,457,889	5,241,979
TOTAL	7,399,793	7,399,793	10,322,787	9,643,753
TOTAL OPERATIONS	\$30,528,456	\$30,528,456	\$38,353,026	\$40,741,688
Transfers	17,588,098	17,588,098	18,773,975	19,321,143
Total Expenditures General Fund	\$48,116,554	\$48,116,554	\$57,127,001	60,062,831

FY 2026 | Adopted General Fund Expenditures



FUND BALANCE SUMMARY

FY 2026

GENERAL FUND FUND BALANCE	FY 2026		
	Projected Balance	Anticipated in- creases and Decreases	Projected Ending Balance
Assigned Funds:			
Schools - CIP	5,209,376		5,209,376
Schools - Health Ins Reserve	1,704,913		1,704,913
County CIP Projects	475,000	475,000	950,000
County Supplemental Projects	-	-	-
Committed Funds:			
Tourism	72,952		72,952
Depot	2,851		2,851
20% of Fines & Forfeitures (County)	85,775		85,775
80% of Fines & Forfeitures (Sheriff)	365,410		365,410
Winton	268,712		268,712
ESC - Capital Funds	400,000		400,000
ATL - Fire Funds	381,757		381,757
Future Fund	4,990,700	(495,000)	4,495,700
Code Enforcement	70,324		70,324
Policy Reserve:	8,863,925		8,863,925
Unassigned Funds:	5,755,580	-	5,755,580
TOTAL FUND BALANCE	\$ 28,647,275	\$ (20,000)	\$ 28,627,275



AMHERST

Perfect Slice of Virginia

**AMHERST COUNTY
GENERAL GOVERNMENT**

County of Amherst, Virginia – Adopted Budget – FY 2025-2026

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 2023	ACTUAL FY 2024	AMENDED FY 2025	ADOPTED FY 2026
PERSONNEL	\$26,928	\$24,670	\$26,913	\$26,913
TOTAL OPERATING COSTS	127,214	126,032	163,700	178,700
EQUIPMENT	0	0	0	0
CAPITAL	0	0	0	0
EXPENDITURES	\$154,142	\$150,702	\$190,613	\$205,613
REVENUES	0	0	0	0
NET COUNTY FUNDS	\$154,142	\$150,702	\$190,613	\$205,613
FULL-TIME POSITIONS	0	0	0	0
PART-TIME POSITIONS	5	5	5	5

EXPLANATION OF CHANGES FOR FY 2026

The FY26 budget reflects an increase in staff education due to more employees taking advantage of career development opportunities and increased professional services.

COUNTY STRATEGIC GOALS

Agency Pri-
marily Sup-
ports

1. Increase citizen satisfaction with their government	✓
2. Promote and support high quality core services	✓
3. Grow and diversify our economy	✓
4. Be the employer of choice for the region	✓

PERFORMANCE MEASURES

Departmental performance measures will be developed with the new strategic plan during FY 26.

	ACTUAL FY 2023	ACTUAL FY 2024	AMENDED FY 2025	ADOPTED FY 2026
COMPENSATION	\$ 25,000	\$ 22,917	\$ 25,000	\$ 25,000
FICA	1,927	1,753	1,913	1,913
TOTAL PERSONNEL	\$ 26,927	\$ 24,670	\$ 26,913	\$ 26,913
EDUCATION ASSISTANCE	9,600	8,000	5,000	7,500
AUDITING BY C.P.A.	70,400	73,100	80,000	87,000
ADVERTISING	3,610	2,234	6,000	4,500
CODIFYING CO ORDINANCE	4,625	4,390	6,000	6,000
PROFESSIONAL SERVICES	7,583	9,303	25,000	20,000
AEP RATE NEGOTIATION	905	905	1,000	1,000
COST ALLOCATION PLAN	3,000	3,000	3,300	3,300
LEGAL SERVICES	1,729	60	5,000	2,500
COURT APPOINTED ATTORNEY	6,069	6,812	10,000	8,000
TRAVEL & TRAINING	2,442	2,779	3,500	3,500
DUES & ASSOCIATION MEMBERSHIP	8,773	7,686	8,000	7,500
OTHER OPERATING COSTS	199	398	500	500
EMPLOYEE AWARDS/RECOGNITION	7,970	7,003	10,000	10,000
OFFICE SUPPLIES	310	362	400	400
DIGITIZING & SUBSCRIPTIONS	0	0	0	
TOTAL OPERATING COSTS	\$ 127,214	\$ 126,032	\$ 163,700	\$ 161,700
TOTAL	\$ 154,142	\$ 150,702	\$ 190,613	\$ 188,613

County of Amherst, Virginia – Adopted Budget – FY 2025-2026

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 2023	ACTUAL FY 2024	AMENDED FY 2025	ADOPTED FY 2026
PERSONNEL	\$344,070	\$442,199	\$473,515	\$473,638
TOTAL OPERATING COSTS	33,772	47,060	56,230	53,530
CAPITAL	0	2,429	1,000	1,000
EXPENDITURES	\$377,842	\$491,688	\$530,745	\$528,168
REVENUES	132,765	147,069	135,000	173,000
NET COUNTY FUNDS	\$245,077	\$344,619	\$395,745	\$355,168
FULL-TIME POSITIONS	6	6	6	6

EXPLANATION OF CHANGES FOR FY 2026

The FY26 budget reflects no significant changes.

COUNTY STRATEGIC GOALS

Agency Primarily Supports

1. Increase citizen satisfaction with their government
2. Promote and support high quality core services
3. Grow and diversify our economy
4. Be the employer of choice for the region

✓

PERFORMANCE MEASURES

Departmental performance measures will be developed with the new strategic plan during FY 26.

	ACTUAL FY 2023	ACTUAL FY 2024	AMENDED FY 2025	ADOPTED FY 2026
SALARIES & WAGES FULL-TIME	\$ 274,682	\$ 338,797	\$ 347,181	\$ 347,181
SALARIES & WAGES PART-TIME	0	0	1,600	1,600
FICA	21,041	25,617	26,008	26,152
RETIREMENT(VSRS)	28,760	36,413	43,088	43,037
HOSPITAL/MEDICAL PLANS	14,796	35,348	49,161	49,161
GROUP LIFE EMPLOYER & EMPLOY	3,507	4,341	4,653	4,653
WORKMEN'S COMPENSATION	175	206	200	215
EMPLOYEE ASSISTANCE PROGRAM	162	174	165	180
VRS-HEALTH INS CREDIT	409	518	556	556
STANDARD LTD	538	785	903	903
TOTAL PERSONNEL	\$ 344,070	\$ 442,199	\$ 473,515	\$ 473,638
COMPUTER SVCS-DMV	0	130	130	130
PRINTED FORMS(CO ONLY)	3,229	3,023	3,300	3,400
CONTRACTED SERVICES	4,810	17,080	15,000	16,000
CONTRACT SERVICES - SHREDDING	0	1,440	0	0
POSTAL SERVICES	208	1,754	5,800	5,800
TELECOMMUNICATION	4,076	4,053	4,650	4,650
LEASE PURCHASE	1,423	1,438	1,500	1,500
SURETY BONDS	0	0	750	750
TRAVEL & EDUCATION	332	1,010	1,600	3,000
DUES & ASSOC MEMBERSHIPS	1,120	530	1,400	1,400
SOFTWARE UPDATES	4,500	4,500	5,600	0
OFFICE SUPPLIES	3,421	2,969	4,200	4,500
CIGARETTE TAX STAMPS	9,072	9,072	12,000	12,000
VEHICLE SUPPLIES	119	61	300	400
FURNITURE	1,463	2,429	1,000	1,000
TOTAL OPERATING COSTS	\$ 33,772	\$ 49,488	\$ 57,230	\$ 54,530
TOTAL	\$ 377,843	\$ 491,688	\$ 530,745	\$ 528,168

County of Amherst, Virginia – Adopted Budget – FY 2025-2026

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 2023	ACTUAL FY 2024	AMENDED FY 2025	ADOPTED FY 2026
PERSONNEL	\$418,701	\$387,962	\$415,999	\$416,105
TOTAL OPERATING COSTS	17,397	23,446	21,613	23,625
CAPITAL	0	0	0	0
EXPENDITURES	\$436,098	\$411,408	\$437,612	\$439,730
REVENUES	0	0	0	0
NET COUNTY FUNDS	\$436,098	\$411,408	\$437,612	\$439,730
FULL-TIME POSITIONS	3	3	3	3

EXPLANATION OF CHANGES FOR FY 2026

The FY26 budget reflects no significant changes.

COUNTY STRATEGIC GOALS

Agency Pri-
marily Sup-
ports

1. Increase citizen satisfaction with their government	✓
2. Promote and support high quality core services	✓
3. Grow and diversify our economy	✓
4. Be the employer of choice for the region	✓

PERFORMANCE MEASURES

Departmental performance measures will be developed with the new strategic plan during FY 26.

	ACTUAL FY 2023	ACTUAL FY 2024	AMENDED FY 2025	ADOPTED FY 2026
SALARIES & WAGES FULL-TIME	\$ 372,771	\$ 298,624	\$ 307,582	\$ 307,582
FICA	20,238	21,985	22,923	22,517
RETIREMENT(VSRS)	20,220	33,566	36,854	37,347
HOSPITALIZATION/MEDICAL INSU	2,039	27,572	43,273	43,273
GROUP LIFE-EMPLOYEE & EMPLOY	2,411	4,002	4,122	4,122
WORKMEN'S COMPENSATION	87	103	100	110
EMPLOYEE ASSISTANCE PROGRAM	81	87	81	90
VRS-HEALTH INS CREDIT	288	478	400	400
S/LTD	566	645	664	664
TOTAL PERSONNEL	\$ 418,701	\$ 387,062	\$ 415,999	\$ 416,105
MAINTENANCE SVC CONTRACTS	10,080	10,584	11,113	13,125
PUBLIC AFFAIRS	1,319	1,231	1,500	1,000
POSTAL SERVICES	206	274	200	200
TELECOMMUNICATIONS	1,160	1,015	1,400	1,400
VEHICLE MAINTENANCE	0	161	500	500
TRAVEL & TRAINING	2,339	4,074	3,500	4,000
DUES & MEMBERSHIPS	310	645	1,500	1,500
OFFICE SUPPLIES	600	354	600	600
BOOKS & SUBSCRIPTIONS	350	240	300	300
FURNITURE & FIXTURES	1,033	5,768	1,000	1,000
TOTAL OPERATING COSTS	\$ 17,397	\$ 24,346	\$ 21,613	\$ 23,625
TOTAL	\$ 436,098	\$ 411,408	\$ 437,612	\$ 439,730

County of Amherst, Virginia – Adopted Budget – FY 2025-2026

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 2023	ACTUAL FY 2024	AMENDED FY 2025	ADOPTED FY 2026
PERSONNEL	\$12,103	\$0	\$0	\$0
TOTAL OPERATING COSTS	113,602	114,381	122,750	122,750
CAPITAL	0	0	0	0
TOTAL DEPARTMENT	\$125,705	\$114,381	\$122,750	\$122,750
REVENUES	0	0	0	0
NET COUNTY FUNDS	\$125,705	\$114,381	\$122,750	\$122,750
FULL-TIME POSITIONS	1	1	0	0

EXPLANATION OF CHANGES FOR FY 2026

The FY26 budget reflects no significant changes.

COUNTY STRATEGIC GOALS

Agency Pri-
marily Sup-
ports

1. Increase citizen satisfaction with their government	✓
2. Promote and support high quality core services	✓
3. Grow and diversify our economy	✓
4. Be the employer of choice for the region	✓

PERFORMANCE MEASURES

Departmental performance measures will be developed with the new strategic plan during FY 26.

	ACTUAL FY 2023	ACTUAL FY 2024	AMENDED FY 2025	ADOPTED FY 2026
SALARIES & WAGES FULL-TIME	\$ 8,797	\$ -	\$ -	\$ -
FICA	659	0	0	0
RETIREMENT (VRSR)	989	0	0	0
HOSPITALIZATION	1,526	0	0	0
LIFE INS - EMPLOYEE/EMPLOYER	118	0	0	0
WORKMAN'S COMP	0	0	0	0
EMPLOYEE ASSISTANCE PROGRAM	0	0	0	0
VRS- HEALTH INS CREDIT	14	0	0	0
TOTAL PERSONNEL	\$ 12,103	\$ -	\$ -	\$ -
CONTRACT SERVICES	111,459	113,331	120,000	120,000
POSTAL SERVICES	5	0	50	50
TELECOMMUNICATIONS	508	499	600	600
TRAVEL & TRAINING	345	0	500	0
OFFICE SUPPLIES	0	447	500	500
BOOKS & SUBSCRIPTIONS	104	104	100	100
FURNITURE & FIXTURES	1,181	0	1,000	1,000
TOTAL OPERATING COSTS	\$ 113,602	\$ 114,381	\$ 122,750	\$ 122,250
TOTAL	\$ 125,705	\$ 114,381	\$ 122,750	\$ 122,250

County of Amherst, Virginia – Adopted Budget – FY 2025-2026

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 2023	ACTUAL FY 2024	AMENDED FY 2025	ADOPTED FY 2026
PERSONNEL	\$79,888	\$103,225	\$61,800	\$80,100
TOTAL OPERATING COSTS	33,068	44,567	55,000	45,050
CAPITAL	0	0	2,500	2,500
EXPENDITURES	\$112,956	\$147,792	\$119,300	\$127,650
REVENUES	7,483	34,814	8,000	8,000
NET COUNTY FUNDS	\$105,473	\$112,978	\$111,300	\$119,650
FULL-TIME POSITIONS	0	0	0	0
PART-TIME POSITIONS	3	3	3	3

EXPLANATION OF CHANGES FOR FY 2026

The FY26 budget reflects increasing payroll costs for election officials.

COUNTY STRATEGIC GOALS

Agency Pri-
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|--|---|
| 1. Increase citizen satisfaction with their government | ✓ |
| 2. Promote and support high quality core services | ✓ |
| 3. Grow and diversify our economy | |
| 4. Be the employer of choice for the region | |

PERFORMANCE MEASURES

Departmental performance measures will be developed with the new strategic plan during FY 26.

	ACTUAL FY 2023	ACTUAL FY 2024	AMENDED FY 2025	ADOPTED FY 2026
COMP-ELECTORAL BD MEMBERS	\$ 9,514	\$ 10,204	\$ 9,000	\$ 9,000
CUSTODIAL SERVICES	6,664	6,934	5,100	5,100
COMP-ELECTION OFFICIALS	62,982	81,430	47,000	62,000
FICA	728	4,657	700	4,000
TOTAL PERSONNEL	\$ 79,888	\$ 103,224	\$ 61,800	\$ 80,100
MAINTENANCE SVC CONTRACT	18,835	9,184	15,000	15,000
POSTAL SERVICES	0	0	500	500
RENTAL	2,300	2,150	1,800	1,800
TRAVEL	2,228	1,000	2,500	2,500
DUES & ASSOC MEMBERSHIPS	200	200	200	250
ELECTION SUPPLIES	9,505	31,266	35,000	25,000
TOTAL OPERATING COSTS	\$ 33,068	\$ 43,801	\$ 55,000	\$ 45,050
COMPUTER EQUIP VOTING MACHIN	0	767	2,500	2,500
TOTAL CAPITAL	\$ -	\$ 767	\$ 2,500	\$ 2,500
TOTAL	\$ 112,956	\$ 147,792	\$ 119,300	\$ 127,650

County of Amherst, Virginia – Adopted Budget – FY 2025-2026

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 2023	ACTUAL FY 2024	AMENDED FY 2025	ADOPTED FY 2026
PERSONNEL	\$361,071	\$500,919	\$538,200	\$538,971
TOTAL OPERATING COSTS	50,710	28,681	33,100	32,100
CAPITAL	0	0	0	0
EXPENDITURES	\$411,781	\$529,600	\$571,300	\$571,071
REVENUES	0	0	0	0
NET COUNTY FUNDS	\$411,781	\$529,600	\$571,300	\$571,071
FULL-TIME POSITIONS	4	4	5	5

EXPLANATION OF CHANGES FOR FY 2026

The FY26 budget reflects no significant changes.

COUNTY STRATEGIC GOALS

Agency Pri-
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|--|---|
| 1. Increase citizen satisfaction with their government | ✓ |
| 2. Promote and support high quality core services | ✓ |
| 3. Grow and diversify our economy | |
| 4. Be the employer of choice for the region | |

PERFORMANCE MEASURES

Departmental performance measures will be developed with the new strategic plan during FY 26.

	ACTUAL FY 2023	ACTUAL FY 2024	AMENDED FY 2025	ADOPTED FY 2026
SALARIES & WAGES FULL-TIME	\$ 273,727	\$ 383,565	\$ 403,813	\$ 403,813
FICA	20,081	28,705	28,817	29,553
RETIREMENT (VRS)	30,616	42,420	46,679	46,679
HOSPITAL/MEDICAL PLANS	31,941	39,596	51,888	51,888
LIFE INS-EMPLOYEE & EMPLOYER	3,650	5,057	5,330	5,330
WORKMEN'S COMPENSATION	117	137	125	145
EMPLOYEE ASSISTANCE PROGRAM	135	145	135	150
VRS HEALTH INS CREDIT	436	604	637	637
HYBRID-LTD	369	690	776	776
TOTAL PERSONNEL	\$ 361,071	\$ 500,918	\$ 538,200	\$ 538,971
MAINTENANCE SVC CONTRACTS	2,928	2,928	3,000	3,000
CONTRACTED SERVICES	181	0	300	300
POSTAL SERVICES	3,697	4,229	3,500	3,500
TELECOMMUNICATIONS	2,289	1,843	2,300	3,600
TRAVEL & TRAINING	10,738	9,801	10,000	8,700
DUES & MEMBERSHIP FEES	1,479	1,183	2,500	4,000
PENALTIES	0	10	-	0
OFFICE SUPPLIES	2,015	1,724	3,000	3,000
COMPUTER SUPPLY & CHECKS	5,503	6,963	7,500	5,000
FURNITURE & FIXTURES	21,881	0	1,000	1,000
TOTAL OPERATING COSTS	\$ 50,710	\$ 28,682	\$ 33,100	\$ 32,100
TOTAL	\$ 411,782	\$ 529,600	\$ 571,300	\$ 571,071

County of Amherst, Virginia – Adopted Budget – FY 2025-2026

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 2023	ACTUAL FY 2024	AMENDED FY 2025	ADOPTED FY 2026
PERSONNEL	\$199,799	\$199,799	\$250,850	\$250,871
TOTAL OPERATING COSTS	68,863	76,453	85,362	85,591
CAPITAL	0	0	0	0
EXPENDITURES	\$268,662	\$276,252	\$336,212	\$336,462
REVENUES	0	0	0	0
NET COUNTY FUNDS	\$268,662	\$276,252	\$336,212	\$336,462
FULL-TIME POSITIONS	2	2	2	2

EXPLANATION OF CHANGES FOR FY 2026

The FY26 budget reflects no significant changes.

COUNTY STRATEGIC GOALS

Agency Pri-
marily Sup-
ports

1. Increase citizen satisfaction with their government
2. Promote and support high quality core services
3. Grow and diversify our economy
4. Be the employer of choice for the region

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PERFORMANCE MEASURES

Departmental performance measures will be developed with the new strategic plan during FY 26.

	ACTUAL FY 2023	ACTUAL FY 2024	AMENDED FY 2025	ADOPTED FY 2026
SALARIES & WAGES FULL-TIME	\$ 148,529	\$ 179,457	\$ 192,660	\$ 192,660
FICA	10,184	13,087	14,475	14,475
RETIREMENT	16,695	19,373	24,465	24,465
HOSPITALIZATION	21,744	21,128	15,916	15,916
GROUP LIFE - EE & ER	1,990	2,310	2,582	2,582
WORKMAN'S COMP	58	69	60	75
EAP	54	58	54	60
HEALTH IN CREDIT	238	276	251	251
SLTDP - STANDARS	307	297	387	387
TOTAL PERSONNEL	\$ 199,799	\$ 236,055	\$ 250,850	\$ 250,871
ADVERTISING	5,329	2,408	3,750	3,000
PROF SERVICES	32,760	49,045	50,162	51,617
POSTAGE	126	55	150	150
TELECOMMUNICATION	826	1,436	1,200	1,287
TRAVEL	489	377	4,850	5,000
EMPLOYEE TRAINING	2,452	3,336	0	
EMPLOYEE INCENTIVES	1,642	2,539	2,500	2,137
ORGANIZATION TRAINING	1,094	252	1,500	1,500
DUES & MEMBERSHIPS	1,096	1,997	1,500	1,500
PRE-EMPLOYMENT SCREENING	3,481	2,777	4,500	3,500
OFFICE SUPPLIES	369	1,231	1,500	1,500
FURNITURE & FIXTURES	8,424	0	1,000	1,000
SOFTWARE	10,775	11,000	12,500	13,150
EQUIPMENT	0	0	250	250
TOTAL OPERATING COSTS	\$ 68,863	\$ 76,453	\$ 85,362	\$ 85,591
TOTAL	\$ 268,662	\$ 312,508	\$ 336,212	\$ 336,462

County of Amherst, Virginia – Adopted Budget – FY 2025-2026

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 2023	ACTUAL FY 2024	AMENDED FY 2025	ADOPTED FY 2026
PERSONNEL	\$418,365	\$497,494	\$518,739	\$518,764
TOTAL OPERATING COSTS	283,068	322,966	250,660	295,910
CAPITAL	64,215	53,164	74,000	73,000
EXPENDITURES	\$765,648	\$873,624	\$843,399	\$887,674
REVENUES	0	0	0	0
NET COUNTY FUNDS	\$765,648	\$873,624	\$843,399	\$887,674
FULL-TIME POSITIONS	4	4	4	4

EXPLANATION OF CHANGES FOR FY 2026

The FY26 budget reflects no significant changes.

COUNTY STRATEGIC GOALS

Agency Pri-
marily Sup-
ports

1. Increase citizen satisfaction with their government	✓
2. Promote and support high quality core services	✓
3. Grow and diversify our economy	
4. Be the employer of choice for the region	

PERFORMANCE MEASURES

Departmental performance measures will be developed with the new strategic plan during FY 26.

	ACTUAL FY 2023	ACTUAL FY 2024	AMENDED FY 2025	ADOPTED FY 2026
SALARIES & WAGES FULL-TIME	\$ 318,092	\$ 376,559	\$ 387,855	\$ 387,855
FICA	23,462	27,901	28,544	28,544
RETIREMENT(VSRS)	35,754	42,325	49,812	49,812
HOSPITAL/MEDICAL PLANS	35,325	43,970	45,612	45,612
LIFE INS-EMPLOYEE & EMPLOYER	4,262	5,046	5,198	5,198
WORKMEN'S COMPENSATION	117	137	125	140
EMPLOYEE ASSISTANCE PROGRAM	108	116	110	120
VRS - HEALTH INS CREDIT	509	603	621	621
HYBRID LT DISABILITY	736	837	862	862
TOTAL PERSONNEL	\$ 418,365	\$ 497,494	\$ 518,739	\$ 518,764
MAINTENANCE SVC CONTRACTS	29,523	33,122	36,600	43,750
SOFTWARE MAINT CONTRACTS	43,833	80,848	65,870	103,870
PROFESSIONAL SVCS	1,150	6,530	4,000	3,000
W A T S SUPPORT	39,019	44,251	46,000	48,320
IBM SOFTWARE SUPPORT LINE/SU	3,000	3,500	3,000	3,000
EQUIPMENT MAINTENANCE SERVIC	126	0	1,500	1,500
POSTAL SERVICES	4	0	50	50
TELECOMMUNICATIONS	24,077	28,013	31,740	32,520
TRAVEL & EDUCATION	345	1,456	5,000	4,000
OFFICE SUPPLIES	2,935	1,873	3,500	3,000
FURNITURE & FIXTURES	3,618	1,807	1,000	1,000
SOFTWARE	135,439	122,586	2,500	2,000
TOTAL OPERATING COSTS	\$ 283,069	\$ 323,986	\$ 200,760	\$ 246,010
EQUIPMENT	1,103	787	4,000	3,000
EQUIPMENT/COMPUTER REPLACEME	63,112	51,357	70,000	70,000
CYBERSECURITY	0	0	49,900	49,900
TOTAL CAPITAL	\$ 64,215	\$ 52,144	\$ 123,900	\$ 122,900
TOTAL	\$ 765,649	\$ 873,624	\$ 843,399	\$ 887,674

County of Amherst, Virginia – Adopted Budget – FY 2025-2026

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 2023	ACTUAL FY 2024	AMENDED FY 2025	ADOPTED FY 2026
PERSONNEL	\$233,854	\$201,139	\$183,548	\$183,568
TOTAL OPERATING COSTS	2,462	4,829	17,450	15,450
CAPITAL	0	0	0	0
EXPENDITURES	\$236,316	\$205,968	\$200,998	\$199,018
REVENUES	0	0	0	0
NET COUNTY FUNDS	\$236,316	\$205,968	\$200,998	\$199,018
FULL-TIME POSITIONS	2	2	2	2

EXPLANATION OF CHANGES FOR FY 2026

The FY26 budget reflects no significant changes.

COUNTY STRATEGIC GOALS

Agency Pri-
marily Sup-
ports

1. Increase citizen satisfaction with their government
2. Promote and support high quality core services
3. Grow and diversify our economy
4. Be the employer of choice for the region

✓

✓

PERFORMANCE MEASURES

Departmental performance measures will be developed with the new strategic plan during FY 26.

	ACTUAL FY 2023	ACTUAL FY 2024	AMENDED FY 2025	ADOPTED FY 2026
SALARIES & WAGES FULL-TIME	\$ 178,723	\$ 155,077	\$ 136,671	\$ 136,671
FICA	13,411	11,741	10,342	10,342
RETIREMENT (VRSR)	20,089	15,007	18,294	18,294
HOSPITAL/MEDICAL PLANS	18,781	16,790	15,698	15,698
LIFE INS-EMPLOYEE & EMPLOYER	2,395	1,789	1,832	1,832
WORKMEN'S COMPENSATION	58	69	60	75
EMPLOYEE ASSISTANCE PROGRAM	54	58	55	60
VRS - HEALTH INS CREDIT	286	214	178	178
S/LTDP - STANDARD	57	394	418	418
TOTAL PERSONNEL	\$ 233,854	\$ 201,138	\$ 183,548	\$ 183,568
MAINTENANCE SVC CONTRACTS	\$ -	\$ 135	\$ 130	\$ 130
ADVERTISING	585	231	400	400
PROFESSIONAL SERVICES	0	0	10,000	8,000
POSTAL SERVICES	58	18	150	150
TELECOMMUNICATIONS	706	535	800	800
TRAVEL-EDUCATION	219	414	3,000	3,000
DUES & ASSOC MEMBERSHIPS	164	125	70	70
OTHER OPERATING COSTS	37	0	100	100
OFFICE SUPPLIES	693	2,277	1,800	1,800
FURNITURE & FIXTURES	0	1,094	1,000	1,000
TOTAL OPERATING COSTS	\$ 2,462	\$ 4,830	\$ 17,450	\$ 15,450
TOTAL	\$ 236,316	\$ 205,968	\$ 200,998	\$ 199,018

County of Amherst, Virginia – Adopted Budget – FY 2025-2026

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 2023	ACTUAL FY 2024	AMENDED FY 2025	ADOPTED FY 2026
PERSONNEL	\$182,262	\$236,435	\$240,010	\$240,009
TOTAL OPERATING COSTS	16,266	37,212	41,000	37,000
CAPITAL	550	3,242	1,000	1,000
EXPENDITURES	\$199,078	\$276,889	\$282,010	\$278,009
REVENUES	66,911	71,197	68,000	77,000
NET COUNTY FUNDS	\$132,167	\$205,692	\$214,010	\$201,009
FULL-TIME POSITIONS	2	2	2	2
PART-TIME POSITIONS	4	4	4	4

EXPLANATION OF CHANGES FOR FY 2026

The FY26 budget reflects a decrease in postage expenses.

COUNTY STRATEGIC GOALS

Agency Pri-
marily Sup-
ports

1. Increase citizen satisfaction with their government	✓
2. Promote and support high quality core services	✓
3. Grow and diversify our economy	
4. Be the employer of choice for the region	

PERFORMANCE MEASURES

Departmental performance measures will be developed with the new strategic plan during FY 26.

	ACTUAL FY 2023	ACTUAL FY 2024	AMENDED FY 2025	ADOPTED FY 2026
SALARIES & WAGES FULL-TIME	\$ 88,910	\$ 170,073	\$ 150,462	\$ 150,462
SALARIES & WAGES PART-TIME	58,552	6,265	22,000	22,000
FICA	16,578	15,197	12,221	12,200
RETIREMENT(VSRS)	9,993	15,576	22,374	22,374
HOSPITAL/MEDICAL PLANS	6,840	26,431	29,785	29,785
LIFE INS-EMPLOYEE & EMPLOYER	1,191	1,857	2,017	2,017
WORKMEN'S COMPENSATION	28	69	60	75
EMPLOYEE ASSISTANCE PROGRAM	27	58	55	60
VRS HEALTH INS CREDIT	142	222	241	241
S/LTD	0	687	795	795
TOTAL PERSONNEL	\$ 182,262	\$ 236,435	\$ 240,010	\$ 240,009
PRINTING & BINDING	1,410	6,509	6,000	6,000
ADVERTISING	684	239	2,000	2,000
POSTAL SERVICES	6,417	9,128	16,000	12,000
TELECOMMUNICATIONS	2,263	1,666	2,000	2,000
EQUIPMENT RENTAL	0	0	2,000	2,000
TRAVEL	0	607	0	
TRAVEL-EDUCATION	3,062	6,773	6,000	6,000
DUES & ASSOC MEMBERSHIPS	510	588	1,000	1,000
OFFICE SUPPLIES	872	11,020	5,000	5,000
TOTAL OPERATING COSTS	\$ 15,217	\$ 36,530	\$ 40,000	\$ 36,000
FURNITURE & FIXTURE	0	682	1,000	1,000
EQUIPMENT	550	3,242	1,000	1,000
TOTAL CAPITAL	\$ 550	\$ 3,924	\$ 2,000	\$ 2,000
TOTAL	\$ 198,030	\$ 276,889	\$ 282,010	\$ 278,009

County of Amherst, Virginia – Adopted Budget – FY 2025-2026

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 2023	ACTUAL FY 2024	AMENDED FY 2025	ADOPTED FY 2026
PERSONNEL	\$338,093	\$385,387	\$436,338	\$397,849
TOTAL OPERATING COSTS	123,464	155,796	151,950	167,450
CAPITAL	1,000	0	1,000	1,000
EXPENDITURES	\$462,557	\$541,183	\$589,288	\$566,299
REVENUES	249,655	263,928	241,900	276,100
NET COUNTY FUNDS	\$212,902	\$277,255	\$347,388	\$290,199
FULL-TIME POSITIONS	5	5	5	5

EXPLANATION OF CHANGES FOR FY 2026

The FY26 budget reflects a reduction in personnel.

COUNTY STRATEGIC GOALS

Agency Pri-
marily Sup-
ports

1. Increase citizen satisfaction with their government	✓
2. Promote and support high quality core services	✓
3. Grow and diversify our economy	
4. Be the employer of choice for the region	

PERFORMANCE MEASURES

Departmental performance measures will be developed with the new strategic plan during FY 26.

	ACTUAL FY 2023	ACTUAL FY 2024	AMENDED FY 2025	ADOPTED FY 2026
SALARIES & WAGES FULL-TIME	\$ 251,587	\$ 285,061	\$ 322,995	\$ 291,291
SALARIES & WAGES PART-TIME	0	0	1,000	1,000
FICA	18,113	20,602	23,661	21,242
RETIREMENT(VSRS)	27,623	31,678	37,833	34,115
HOSPITAL/MEDICAL PLANS	36,551	43,249	45,255	45,255
LIFE INS EMPLOYER & EMPLOYEE	3,293	3,777	4,329	3,890
WORKMEN'S COMPENSATION	176	171	180	180
EMPLOYEE ASSISTANCE PROGRAM	135	145	135	150
VRS- HEALTH INS CREDIT	393	451	517	465
HYBRID DISABILITY	222	253	433	261
TOTAL PERSONNEL	\$ 338,093	\$ 385,387	\$ 436,338	\$ 397,849
MAINTENACE SVC CONTRACTS	5,940	5,940	6,000	6,000
PRINTING & BINDING	6,859	11,814	11,000	11,000
ADVERTISING	0	0	250	250
COMPUTER SERVICES	1,300	1,300	1,600	1,600
PROF SERVICES	769	170	1,000	1,000
CONTRACTED SERVICES -SHREDDI	490	3,640	2,000	2,000
POSTAL SERVICES	28,170	33,939	35,000	35,000
TELECOMMUNICATIONS	1,852	1,850	2,000	2,000
RENTAL-POSTAL METER	2,096	2,621	2,100	2,100
RENTAL OF EQUIPMENT	1,574	1,465	1,500	1,500
WARRANTS AND BANK CHARGES	1,774	13,022	8,000	25,000
TRAVEL & EDUCATION	416	1,115	4,500	3,000
DUES & ASSOC MEMBERSHIPS	410	975	1,100	1,100
LEVY ON PROJECTED PP REVENUE	65,250	71,000	70,000	70,000
OFFICE SUPPLIES	5,784	6,053	5,000	5,000
ANIMAL LICENSE SUPPLIES	780	892	900	900
TOTAL OPERATING COSTS	\$ 123,464	\$ 155,795	\$ 151,950	\$ 167,450
FURNITURE & FIXTURES	1,000	0	1,000	1,000
TOTAL CAPITAL	\$ 1,000	\$ -	\$ 1,000	\$ 1,000
TOTAL	\$ 462,557	\$ 541,183	\$ 589,288	\$ 566,299



AMHERST

Perfect Slice of Virginia

AMHERST COUNTY
JUDICIAL

County of Amherst, Virginia – Adopted Budget – FY 2025-2026

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 2023	ACTUAL FY 2024	AMENDED FY 2025	ADOPTED FY 2026
PERSONNEL	\$81,507	\$104,202	\$100,775	\$112,125
TOTAL OPERATING COSTS	1,954	3,860	4,505	4,655
CAPITAL	0	6,276	1,000	1,000
EXPENDITURES	\$83,462	\$114,338	\$106,280	\$117,780
REVENUES	0	0	0	0
NET COUNTY FUNDS	\$83,462	\$114,338	\$106,280	\$117,780
FULL-TIME POSITIONS	1	1	1	1

EXPLANATION OF CHANGES FOR FY 2026

The FY26 budget reflects an increase in jury expenses.

COUNTY STRATEGIC GOALS

Agency Pri-
marily Sup-
ports

1. Increase citizen satisfaction with their government
2. Promote and support high quality core services
3. Grow and diversify our economy
4. Be the employer of choice for the region

✓

PERFORMANCE MEASURES

Departmental performance measures will be developed with the new strategic plan during FY 26.

	ACTUAL FY 2023	ACTUAL FY 2024	AMENDED FY 2025	ADOPTED FY 2026
SALARIES & WAGES FULL-TIME	\$ 62,857	\$ 71,144	\$ 72,866	\$ 72,866
SALARIES & WAGES PART-TIME	4,244	10,604	4,500	15,800
FICA	4,651	5,269	6,116	6,116
RETIREMENT(VSRS)	6,994	7,952	8,285	8,285
HOSPITAL/MEDICAL PLANS	6,840	8,109	7,849	7,849
LIFE INS-EMPLOYEE & EMPLOYER	834	948	977	977
WORKMEN'S COMP	29	34	35	35
EMPLOYEE ASSISTANCE PROGRAM	27	29	30	30
VRS - HEALTH INS CREDIT	100	113	117	117
TOTAL PERSONNEL	\$ 86,576	\$ 104,202	\$ 100,775	\$ 112,075
REPAIRS & MAINTENANCE	0	0	250	250
POSTAL SERVICES	398	160	1,026	1,026
TELECOMMUNICATIONS	827	1,310	1,000	1,000
EQUIPMENT RENTAL	852	1,267	1,229	1,229
OFFICE SUPPLIES	830	1,123	1,000	1,200
FURNITURE & FIXTURE	4,068	6,276	1,000	1,000
TOTAL OPERATING COSTS	\$ 6,975	\$ 10,136	\$ 5,505	\$ 5,705
TOTAL	\$ 93,551	\$ 114,338	\$ 106,280	\$ 117,780

County of Amherst, Virginia – Adopted Budget – FY 2025-2026

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 2023	ACTUAL FY 2024	AMENDED FY 2025	ADOPTED FY 2026
PERSONNEL	\$591,979	\$686,191	\$703,390	\$693,944
TOTAL OPERATING COSTS	56,857	59,733	86,520	93,020
CAPITAL	0	3,910	2,000	2,000
EXPENDITURES	\$648,836	\$749,834	\$791,910	\$788,964
REVENUES	682,810	687,588	700,000	757,000
NET COUNTY FUNDS	(\$33,974)	\$62,246	\$91,910	\$31,964
FULL-TIME POSITIONS	7	7	7	7
PART-TIME POSITIONS	1	1	1	0

EXPLANATION OF CHANGES FOR FY 2026

The FY26 budget reflects a decrease in personnel expenses.

COUNTY STRATEGIC GOALS

Agency Pri-
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ports

1. Increase citizen satisfaction with their government
2. Promote and support high quality core services
3. Grow and diversify our economy
4. Be the employer of choice for the region

✓

PERFORMANCE MEASURES

Departmental performance measures will be developed with the new strategic plan during FY 26.

	ACTUAL FY 2023	ACTUAL FY 2024	AMENDED FY 2025	ADOPTED FY 2026
SALARIES & WAGES FULL-TIME	\$ 449,981	\$ 515,098	\$ 539,325	\$ 530,550
FICA	33,798	38,834	40,820	40,149
RETIREMENT (VSRS)	50,578	57,897	67,276	67,276
HOSPITAL/MEDICAL PLANS	49,092	64,572	46,029	46,029
LIFE INS - EMPLOYER/EMPLOYEE	6,030	6,902	7,110	7,110
WORKMEN'S COMPENSATION	174	240	260	260
EMPLOYEE ASSISTANCE PROGRAM	189	203	210	210
VRS - HEALTH INS CREDIT	728	824	690	690
HYBRID LTD	1,409	1,621	1,670	1,670
TOTAL PERSONNEL	\$ 591,979	\$ 686,191	\$ 703,390	\$ 693,944
AUDITING SERVICES	2,416	1,776	3,500	3,500
CONTRACT RECORDING SERVICES	12,045	9,225	30,000	36,500
PRINTING & BINDING	8,432	11,794	12,500	12,500
CONTRACT SERVICES - SHREDDING	1,538	560	2,000	2,000
POSTAL SERVICES	5,094	5,400	6,000	6,000
TELECOMMUNICATIONS	4,038	2,852	3,000	3,000
EQUIPMENT RENTAL	3,226	5,824	4,500	4,500
RECORD BOOKS	0	3,296	2,125	2,125
COPY MACHINE MAINT & SUPPLIE	2,435	1,710	3,000	3,000
TRAVEL & TRAINING	0	0	2,000	2,000
DUES & ASSOC MEMBERSHIPS	640	320	395	395
OFFICE SUPPLIES	6,308	5,296	5,500	5,500
FURNITURE & FIXTURE	1,805	2,355	1,000	1,000
EQUIPMENT	0	1,555	1,000	1,000
TOTAL OPERATING COSTS	\$ 47,977	\$ 51,964	\$ 76,520	\$ 83,020
TOTAL	\$ 639,956	\$ 738,154	\$ 779,910	\$ 776,964

	ACTUAL FY 2023	ACTUAL FY 2024	AMENDED FY 2025	ADOPTED FY 2026
CRIMINAL JURORS	\$ 8,880	\$ 11,680	\$ 12,000	\$ 12,000
TOTAL OPERATING COSTS	\$ 8,880	\$ 11,680	\$ 12,000	\$ 12,000
TOTAL	\$ 8,880	\$ 11,680	\$ 12,000	\$ 12,000

County of Amherst, Virginia – Adopted Budget – FY 2025-2026

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 2023	ACTUAL FY 2024	AMENDED FY 2025	ADOPTED FY 2026
PERSONNEL	\$960,314	\$1,186,587	\$1,244,864	\$1,244,864
TOTAL OPERATING COSTS	88,807	83,952	85,158	84,390
CAPITAL	0	13,322	10,500	11,000
EXPENDITURES	\$1,049,121	\$1,283,861	\$1,340,522	\$1,340,254
REVENUES	639,880	697,141	747,000	790,500
NET COUNTY FUNDS	\$409,241	\$586,720	\$593,522	\$549,754
FULL-TIME POSITIONS	9	9	9	9

EXPLANATION OF CHANGES FOR FY 2026

The FY26 budget reflects a decrease in personnel expenses.

COUNTY STRATEGIC GOALS

Agency Pri-
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ports

1. Increase citizen satisfaction with their government
2. Promote and support high quality core services
3. Grow and diversify our economy
4. Be the employer of choice for the region

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PERFORMANCE MEASURES

Departmental performance measures will be developed with the new strategic plan during FY 26.

	ACTUAL FY 2023	ACTUAL FY 2024	AMENDED FY 2025	ADOPTED FY 2026
SALARIES & WAGES FULL-TIME	\$ 633,985	\$ 785,815	\$ 812,321	\$ 812,321
FICA	45,879	57,185	60,768	59,972
RETIREMENT (VRSRS)	71,783	87,690	108,774	107,487
HOSPITAL/MEDICAL PLANS	56,920	75,866	77,245	77,245
LIFE INS - EMPLOYER/EMPLOYEE	8,558	10,454	11,025	10,885
WORKMEN'S COMPENSATION	331	404	415	415
EMPLOYEE ASSISTANCE PROGRAM	216	232	240	240
VRS - HEALTH INS CREDIT	1,022	1,248	1,317	1,300
HYBRID-LT DISABILITY	2,070	2,609	2,786	2,731
TOTAL PERSONNEL	\$ 820,763	\$ 1,021,504	\$ 1,074,891	\$ 1,072,596
MAINT SVC CONTRACT	0	2,577	4,000	4,000
LEASE - CASE MGT SYSTEM	5,640	7,258	7,258	10,000
POSTAL SERVICES	110	2,590	2,000	2,000
TELECOMMUNICATIONS	28,430	15,090	16,000	16,000
TRAVEL & EDUCATION	8,102	11,364	11,000	11,000
DUES & ASSOC MEMBERSHIPS	3,758	5,353	4,000	4,000
STATE LEVY ON COLLECTIONS	15,407	17,928	18,000	14,000
OFFICE SUPPLIES	6,063	6,767	5,500	6,000
BOOK & SUBSCRIPTIONS	8,001	5,211	4,400	4,400
FURNITURE & FIXTURES	0	1,106	1,000	1,000
EQUIPMENT	7,880	4,458	4,500	5,000
TOTAL OPERATING COSTS	\$ 83,392	\$ 79,702	\$ 77,658	\$ 77,400
TOTAL	\$ 904,155	\$ 1,101,205	\$ 1,152,549	\$ 1,149,996

	ACTUAL FY 2023	ACTUAL FY 2024	AMENDED FY 2025	ADOPTED FY 2026
<i>Victim Witness</i>				
SALARIES & WAGES FULL-TIME	\$ 109,918	\$ 130,103	\$ 136,134	\$ 136,134
FICA	8,210	9,732	10,107	10,107
VSRS-RETIREMENT	12,355	14,624	15,479	15,479
HOSPITALIZATION	7,278	8,547	8,360	8,360
EMPLOYEE & EMPLOYER SHARE GR	1,473	1,743	1,825	1,825
WORKMAN'S COMP	88	69	90	75
EMPLOYEE ASSISTANCE PROGRAM	54	58	55	60
VRS - HEALTH INS CREDIT	175	208	218	218
TOTAL PERSONNEL	\$ 139,551	\$ 165,084	\$ 172,268	\$ 172,258
TELECOMMUNICATIONS	1,051	987	1,100	1,500
TRAVEL	735	3,942	6,000	6,000
OFFICE SUPPLIES	3,628	4,885	5,900	5,500
TOTAL OPERATING COSTS	\$ 5,415	\$ 9,814	\$ 13,000	\$ 13,000
EQUIPMENT	0	7,758	5,000	5,000
TOTAL CAPITAL	\$ -	\$ 7,758	\$ 5,000	\$ 5,000
TOTAL	\$ 144,965	\$ 182,656	\$ 190,268	\$ 190,258

County of Amherst, Virginia – Adopted Budget – FY 2025-2026

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 2023	ACTUAL FY 2024	AMENDED FY 2025	ADOPTED FY 2026
PERSONNEL	\$0	\$0	\$0	\$0
TOTAL OPERATING COSTS	8,479	10,332	9,044	10,650
CAPITAL	0	0	0	0
EXPENDITURES	\$8,479	\$10,332	\$9,044	\$10,650
REVENUES	0	0	0	0
NET COUNTY FUNDS	\$8,479	\$10,332	\$9,044	\$10,650

EXPLANATION OF CHANGES FOR FY 2026

The FY26 budget reflects an increase in equipment rental.

COUNTY STRATEGIC GOALS

Agency Pri-
marily Sup-
ports

1. Increase citizen satisfaction with their government
2. Promote and support high quality core services
3. Grow and diversify our economy
4. Be the employer of choice for the region

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PERFORMANCE MEASURES

Departmental performance measures will be developed with the new strategic plan during FY 26.

	ACTUAL FY 2023	ACTUAL FY 2024	AMENDED FY 2025	ADOPTED FY 2026
REPAIRS & MAINTENANCE	\$ 236	\$ -	\$ 500	\$ 350
POSTAL SVC-P.O. BOX RENT	94	100	94	100
TELECOMMUNICATIONS	3,182	2,547	3,000	3,000
EQUIPMENT RENTAL	2,656	4,033	2,500	4,000
DUES MEMBERSHIP SUBSCRIPTI	301	466	250	500
OFFICE SUPPLIES	59	18	200	200
FURNITURE AND FIXTURE	1,907	1,465	1,000	1,000
EQUIPMENT	1,469	1,703	1,500	1,500
TOTAL OPERATING COSTS	\$ 9,904	\$ 10,332	\$ 9,044	\$ 10,650
TOTAL	\$ 9,904	\$ 10,332	\$ 9,044	\$ 10,650

County of Amherst, Virginia – Adopted Budget – FY 2025-2026

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 2023	ACTUAL FY 2024	AMENDED FY 2025	ADOPTED FY 2026
PERSONNEL	\$0	\$0	\$0	\$0
TOTAL OPERATING COSTS	12,069	12,319	12,750	10,750
CAPITAL	3,218	24,093	24,860	1,000
EXPENDITURES	\$15,287	\$36,412	\$37,610	\$11,750
REVENUES	0	0	0	0
NET COUNTY FUNDS	\$15,287	\$36,412	\$37,610	\$11,750

EXPLANATION OF CHANGES FOR FY 2026

The FY26 budget reflects a decrease from one time improvements made during FY 25.

COUNTY STRATEGIC GOALS

Agency Pri-
marily Sup-
ports

1. Increase citizen satisfaction with their government
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PERFORMANCE MEASURES

Departmental performance measures will be developed with the new strategic plan during FY 26.

	ACTUAL FY 2023	ACTUAL FY 2024	AMENDED FY 2025	ADOPTED FY 2026
REPAIRS & MAINTENANCE	\$ 214	\$ 205	\$ 300	\$ 300
POSTAL SVCS P.O. BOX RENT	837	853	850	850
TELECOMMUNICATIONS	6,063	5,625	6,150	6,150
EQUIPMENT RENTAL	1,696	1,777	1,950	1,950
TRAVEL & TRAINING	260	379	500	500
OFFICE SUPPLIES	2,999	3,480	3,000	1,000
TOTAL OPERATING COSTS	\$ 12,069	\$ 12,319	\$ 12,750	\$ 10,750
FURNITURE FIXTURES	3,218	24,093	1,000	1,000
TOTAL CAPITAL	\$ 3,218	\$ 24,093	\$ 1,000	\$ 1,000
TOTAL	\$ 15,287	\$ 36,412	\$ 13,750	\$ 11,750

County of Amherst, Virginia – Adopted Budget – FY 2025-2026

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 2023	ACTUAL FY 2024	AMENDED FY 2025	ADOPTED FY 2026
PERSONNEL	\$0	\$0	\$0	\$0
OTHER OPERATING COSTS	769	0	1,750	1,750
CAPITAL	0	0	0	0
EXPENDITURES	\$769	\$0	\$1,750	\$1,750
REVENUES	0	0	0	0
NET COUNTY FUNDS	\$769	\$0	\$1,750	\$1,750

EXPLANATION OF CHANGES FOR FY 2026

The FY26 budget reflects a decrease from one time improvements made during FY 25.

COUNTY STRATEGIC GOALS

Agency Pri-
marily Sup-
ports

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PERFORMANCE MEASURES

Departmental performance measures will be developed with the new strategic plan during FY 26.

	ACTUAL FY 2023	ACTUAL FY 2024	AMENDED FY 2025	ADOPTED FY 2026
OFFICE SUPPLIES	\$ 575	\$ -	\$ 750	\$ 750
BOOKS & SUBSCRIPTIONS	0	0	500	500
FURNITURE & FIXTURES	194	0	500	500
TOTAL OPERATING COSTS	\$ 769	\$ -	\$ 1,750	\$ 1,750
TOTAL	\$ 769	\$ -	\$ 1,750	\$ 1,750

County of Amherst, Virginia – Adopted Budget – FY 2025-2026

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 2023	ACTUAL FY 2024	AMENDED FY 2025	ADOPTED FY 2026
PERSONNEL	\$0	\$0	\$0	\$0
TOTAL OPERATING COSTS	9,090	9,292	76,930	76,930
CAPITAL	0	0	0	0
EXPENDITURES	\$9,090	\$9,292	\$76,930	\$76,930
REVENUES	22,977	24,170	37,100	37,100
NET COUNTY FUNDS	(\$13,887)	(\$14,878)	\$39,830	\$39,830

EXPLANATION OF CHANGES FOR FY 2026

The FY26 budget reflects no significant changes.

COUNTY STRATEGIC GOALS

Agency Pri-
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ports

1. Increase citizen satisfaction with their government
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4. Be the employer of choice for the region

✓

PERFORMANCE MEASURES

Departmental performance measures will be developed with the new strategic plan during FY 26.

	ACTUAL FY 2023	ACTUAL FY 2024	AMENDED FY 2025	ADOPTED FY 2026
GROUP HOMES	\$ -	\$ -	\$ 37,022	\$ 37,022
MAINTENANCE OF EFFORT	8,303	8,373	28,233	28,233
OUTREACH DETENTION/ELEC MONI	0	919	11,675	11,675
OFFICE SUPPLIES	787	474	500	500
FURNITURE& FIXTURES	0	0	1,000	1,000
TOTAL OPERATING COSTS	\$ 9,090	\$ 9,766	\$ 78,430	\$ 78,430
TOTAL	\$ 9,090	\$ 9,766	\$ 78,430	\$ 78,430



AMHERST

Perfect Slice of Virginia

AMHERST COUNTY

PUBLIC SAFETY

County of Amherst, Virginia – Adopted Budget – FY 2025-2026

Animal Control

DESCRIPTION

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

FINANCIAL DATA

	ACTUAL FY 2023	ACTUAL FY 2024	AMENDED FY 2025	ADOPTED FY 2026
PERSONNEL	\$104,715	\$153,564	\$157,077	\$157,077
OPERATING COSTS	9,061	12,118	15,900	14,800
CAPITAL	88	0	500	500
EXPENDITURES	\$113,864	\$165,682	\$173,477	\$172,377
REVENUES	0	0	0	0
NET COUNTY FUNDS	\$113,864	\$165,682	\$173,477	\$172,377
FULL-TIME POSITIONS	2	2	2	2

EXPLANATION OF CHANGES FOR FY 2026

The FY26 budget reflects no significant changes.

COUNTY STRATEGIC GOALS

Agency Pri-
marily Sup-
ports

1. Increase citizen satisfaction with their government	✓
2. Promote and support high quality core services	✓
3. Grow and diversify our economy	
4. Be the employer of choice for the region	

PERFORMANCE MEASURES

Departmental performance measures will be developed with the new strategic plan during FY 26.

	ACTUAL FY 2023	ACTUAL FY 2024	AMENDED FY 2025	ADOPTED FY 2026
SALARIES FULL-TIME	\$79,323	\$113,152	\$116,546	\$116,546
FICA	5,949	8,382	8,568	8,568
RETIREMENT	8,855	12,619	13,252	13,252
MEDICAL INSURANCE	9,475	15,776	15,902	15,902
GROUP LIFE INSURANCE	1,056	1,504	1,562	1,562
WORKMEN'S COMPENSATION	-123	1,893	1,000	1,000
EMPLOYEE ASSISTANCE PROGRAM	54	58	60	60
VRS HEALTH INS CREDIT	126	180	187	187
TOTAL PERSONNEL	\$104,715	\$153,564	\$157,077	\$157,077
REPAIRS-AUTOMOBILE	0	1,902	1,500	1,500
TELECOMMUNICATION	780	880	1,000	1,000
LIABILITY INSURANCE-AUTO	0	0	1,100	0
AUTO TIRES TUBES PARTS	1,599	1,861	150	2,000
TRAVEL & TRAINING	1,200	200	7,700	1,000
OFFICE SUPPLIES	61	74	150	150
VEHICLE SUPPLIES	5,368	6,782	800	7,700
UNIFORMS & WEAR APPAREL	53	408	2,000	800
TRAPPING - SUPPLIES FOOD	0	0	1,000	150
TRAPPING EQUIPMENT	0	0	500	500
TOTAL OPERATING COSTS	\$9,061	\$12,108	\$15,900	\$14,800
EQUIPMENT	88	11	500	500
TOTAL CAPITAL	\$88	\$11	\$500	\$500
TOTAL	\$113,864	\$165,682	\$173,477	\$172,377

County of Amherst, Virginia – Adopted Budget – FY 2025-2026

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 2023	ACTUAL FY 2024	AMENDED FY 2025	ADOPTED FY 2026
PERSONNEL	\$147,961	\$155,873	\$197,608	\$179,674
OPERATING COSTS	91,232	91,515	95,400	112,200
CAPITAL	12,187	6,954	6,000	6,000
EXPENDITURES	\$251,380	\$254,342	\$299,008	\$297,874
REVENUES	8,882	5,854	5,500	3,000
NET COUNTY FUNDS	\$242,498	\$248,488	\$293,508	\$294,874
FULL-TIME POSITIONS	2	2	2	2
PART-TIME POSITIONS	4	4	4	4

EXPLANATION OF CHANGES FOR FY 2026

The FY26 budget reflects no significant changes.

COUNTY STRATEGIC GOALS

Agency Pri-
marily Sup-
ports

1. Increase citizen satisfaction with their government	✓
2. Promote and support high quality core services	✓
3. Grow and diversify our economy	
4. Be the employer of choice for the region	

PERFORMANCE MEASURES

Departmental performance measures will be developed with the new strategic plan during FY 26.

	ACTUAL FY 2023	ACTUAL FY 2024	AMENDED FY 2025	ADOPTED FY 2026
SALARIES FULL-TIME	\$71,568	\$66,025	\$93,978	\$79,174
SALARIES PART-TIME	49,160	70,113	69,280	69,280
FICA	8,717	10,325	11,928	11,156
RETIREMENT	7,968	7,301	11,851	9,794
MEDICAL INSURANCE	9,724	1,300	8,053	8,053
GROUP LIFE INSURANCE	950	760	1,260	1,061
WORKMEN'S COMPENSATION	-667	-412	550	550
EMPLOYEE ASSISTANCE PROGRAM	54	58	60	60
VRS HEALTH INS CREDIT	113	104	151	127
S/LTD HYBRID	374	299	497	419
TOTAL PERSONNEL	\$147,961	\$155,874	\$197,608	\$179,674
HVAC CONTRACT	8,559	8,902	8,600	10,400
CONTRACT SERVICES	6,964	2,523	3,500	3,500
RABIES	2,330	736	2,000	2,000
JANITORIAL SERVICES	5,417	10,239	7,000	7,000
REPAIRS AND MAINTENANCE	0	998	0	0
ELECTRICAL SERVICES	22,276	29,455	26,000	42,000
HEATING OIL OR NATURAL GAS	5,970	4,611	6,500	6,500
POSTAGE	0	0	50	50
TELECOMMUNICATION	2,798	2,830	3,200	3,200
EQUIPMENT RENTAL	288	767	800	800
TRAVEL & TRAINING	0	0	800	800
DUES & MEMBERSHIPS	120	120	200	200
OFFICE SUPPLIES	96	214	250	250
UNIFORMS	0	90	500	500
MEDICAL SUPPLIES	22,576	19,663	20,000	20,000
SHELTER SUPPLIES	12,850	10,278	16,000	15,000
FURNITURE & FIXTURES	988	89	1,000	1,000
TOTAL OPERATING COSTS	\$91,232	\$91,514	\$96,400	\$113,200
EQUIPMENT	\$12,187	\$6,954	\$5,000	\$5,000
	\$12,187	\$6,954	\$5,000	\$5,000
TOTAL	\$251,380	\$254,342	\$299,008	\$297,874

County of Amherst, Virginia – Adopted Budget – FY 2025-2026

Building Safety & 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 2023	ACTUAL FY 2024	AMENDED FY 2025	ADOPTED FY 2026
PERSONNEL	\$383,264	\$441,295	\$471,908	\$471,908
TOTAL OPERATING COSTS	49,399	46,658	63,600	61,750
CAPITAL	30,377	16,704	10,000	10,000
EXPENDITURES	\$463,040	\$504,657	\$545,508	\$543,658
REVENUES	150,964	234,127	205,000	200,000
NET COUNTY FUNDS	\$312,076	\$270,530	\$340,508	\$343,658
FULL-TIME POSITIONS	5	5	5	5

EXPLANATION OF CHANGES FOR FY 2026

The FY26 budget reflects no significant changes.

COUNTY STRATEGIC GOALS

Agency Pri-
marily Sup-
ports

1. Increase citizen satisfaction with their government	✓
2. Promote and support high quality core services	✓
3. Grow and diversify our economy	✓
4. Be the employer of choice for the region	

PERFORMANCE MEASURES

Departmental performance measures will be developed with the new strategic plan during FY 26.

	ACTUAL FY 2023	ACTUAL FY 2024	AMENDED FY 2025	ADOPTED FY 2026
SALARIES & WAGES	\$ 285,585	\$ 327,830	\$ 350,060	\$ 350,060
FICA	20,879	24,083	26,009	26,009
RETIREMENT (VRSR)	32,043	36,848	42,884	42,884
HOSPITAL/MEDICAL PLANS	36,500	43,057	42,886	42,886
LIFE INS-EMPLOYEE & EMPLOYER	3,820	4,393	4,691	4,691
WORKMEN'S COMPENSATION	3,350	3,825	4,000	4,000
EMPLOYEE ASSISTANCE PROGRAM	135	145	150	150
VRS- HEALTH INS CREDIT	456	524	561	561
HYBRID - LT DISABILITY	496	590	667	667
TOTAL PERSONNEL	\$ 383,264	\$ 441,295	\$ 471,908	\$ 471,908
REPAIRS - AUTOMOBILE	477	1,331	2,000	1,500
POSTAL SERVICES	68	67	250	100
TELECOMMUNICATIONS	4,487	4,583	5,000	5,000
EQUIPMENT LEASE	1,883	2,630	3,500	3,500
LIABILITY INSURANCE AUTO	1,548	0	1,650	1,650
TRAVEL-EDUCATION	9,750	12,420	5,500	5,500
DUES & ASSOC MEMBERSHIPS	255	200	1,500	1,500
ENFORCEMENT CO. ORDINANCES	1,982	8,396	25,000	20,000
LEVY ON PROJECTED PERMIT FEE	2,484	3,982	0	4,000
OFFICE SUPPLIES	653	440	1,200	1,000
BOOKS & SUBSCRIPTIONS	1,735	792	3,500	3,500
VEHICLE SUPPLIES	9,234	9,460	10,000	10,000
UNIFORMS	0	1,205	2,000	2,000
AUTO TIRES TUBES PARTS	694	1,152	1,500	1,500
FURNITURE & FIXTURES	968	0	1,000	1,000
EQUIPMENT	13,014	13,431	10,000	10,000
TOTAL OPERATING COSTS	\$ 49,233	\$ 60,089	\$ 73,600	\$ 71,750
MOTOR VEHICLES & EQUIP	30,377	3,273	0	0
TOTAL CAPITAL	\$ 30,377	\$ 3,273	\$ -	\$ -
TOTAL	\$ 462,874	\$ 504,657	\$ 545,508	\$ 543,658

County of Amherst, Virginia – Adopted Budget – FY 2025-2026

Communications & 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 2023	ACTUAL FY 2024	AMENDED FY 2025	ADOPTED FY 2026
PERSONNEL	\$905,661	\$1,133,241	\$1,224,460	\$1,224,460
TOTAL OPERATING COSTS	267,824	251,911	286,884	277,050
CAPITAL	0	0	0	0
EXPENDITURES	\$1,173,485	\$1,385,152	\$1,511,344	\$1,501,510
REVENUES	0	107,200	192,102	152,000
NET COUNTY FUNDS	\$1,173,485	\$1,277,952	\$1,319,242	\$1,349,510
FULL-TIME POSITIONS	13	13	15	15

EXPLANATION OF CHANGES FOR FY 2026

The FY26 budget reflects no significant changes.

COUNTY STRATEGIC GOALS

Agency Pri-
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ports

1. Increase citizen satisfaction with their government	✓
2. Promote and support high quality core services	✓
3. Grow and diversify our economy	✓
4. Be the employer of choice for the region	

PERFORMANCE MEASURES

Departmental performance measures will be developed with the new strategic plan during FY 26.

	ACTUAL FY 2023	ACTUAL FY 2024	AMENDED FY 2025	ADOPTED FY 2026
SALARIES & WAGES FULL-TIME	\$ 698,918	\$ 859,469	\$ 918,053	\$ 918,053
FICA	50,055	61,505	65,482	65,482
RETIREMENT	56,497	73,429	87,639	87,639
HOSPITALIZATION	91,404	127,043	139,987	139,987
LIFE INS	6,735	8,719	9,734	9,734
WORKMAN'S COMPENSATION	679	445	450	450
EMPLOYEE ASSISTANCE PROGRAM	351	377	360	360
VRS- HEALTH INS CREDIT	805	1,041	1,189	1,189
S/LTDP	517	1,213	1,566	1,566
TOTAL PERSONNEL	\$ 905,961	\$ 1,133,241	\$ 1,224,460	\$ 1,224,460
MAINTENANCE SVC CONTRACTS	130,892	123,360	130,000	130,000
ELECTRICAL	10,627	13,324	10,000	14,000
HEATING OIL OR NATURAL GAS	3,019	2,604	3,413	4,000
TELECOMMUNICATIONS	99,102	93,489	100,000	100,000
EQUIPMENT RENTAL	1,605	1,628	18,000	1,800
TRAVEL & TRAINING	2,804	4,728	5,000	5,000
DUES & MEMBERSHIPS	7,788	8,996	9,721	11,000
PRE-EMPLOYMENT SCREENING	1,465	630	750	750
OFFICE SUPPLIES	4,506	1,619	4,500	5,000
EQUIPMENT/COMPUTER REP.	3,396	1,433	3,000	3,000
UNIFORM & BADGES	1,557	100	1,500	1,500
FURNITURE & FIXTURES	806	0	1,000	1,000
FOOD & LODGING	256	0	0	0
TOTAL OPERATING COSTS	\$ 267,823	\$ 251,911	\$ 286,884	\$ 277,050
EQUIPMENT	0	0	0	0
TOTAL CAPITAL	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ 1,173,785	\$ 1,385,152	\$ 1,511,344	\$ 1,501,510

County of Amherst, Virginia – Adopted Budget – FY 2025-2026

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 2023	ACTUAL FY 2024	AMENDED FY 2025	ADOPTED FY 2026
PERSONNEL	\$0	\$0	\$0	\$0
TOTAL OPERATING COSTS	255,999	327,928	166,750	216,750
CAPITAL	0	0	0	0
EXPENDITURES	\$255,999	\$327,928	\$166,750	\$216,750
REVENUES	0	0	0	0
NET COUNTY FUNDS	\$255,999	\$327,928	\$166,750	\$216,750

EXPLANATION OF CHANGES FOR FY 2026

The FY26 budget reflects no significant changes.

COUNTY STRATEGIC GOALS

Agency Pri-
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1. Increase citizen satisfaction with their government
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3. Grow and diversify our economy
4. Be the employer of choice for the region

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PERFORMANCE MEASURES

Departmental performance measures will be developed with the new strategic plan during FY 26.

	ACTUAL FY 2023	ACTUAL FY 2024	AMENDED FY 2025	ADOPTED FY 2026
CORONERS	\$ 260	\$ 560	\$ 750	\$ 750
CONFINE CARE OF JUVENILES	239,831	310,124	150,000	200,000
HUMANE SOCIETY-LICENSE PLATE	0	1,336	0	0
FOREST FIRE TAX	15,908	15,908	16,000	16,000
TOTAL OPERATING COSTS	\$ 255,999	\$ 327,928	\$ 166,750	\$ 216,750
TOTAL	\$ 255,999	\$ 327,928	\$ 166,750	\$ 216,750

County of Amherst, Virginia – Adopted Budget – FY 2025-2026

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 2023	ACTUAL FY 2024	AMENDED FY 2025	ADOPTED FY 2026
PERSONNEL	\$1,515,946	\$3,219,955	\$4,076,297	\$4,212,397
TOTAL OPERATING COSTS	1,245,929	1,297,770	1,437,506	1,647,627
CAPITAL	267,589	718,456	147,750	495,000
EXPENDITURES	\$3,029,464	\$5,236,181	\$5,661,553	\$6,355,024
REVENUES	1,616,953	1,680,119	1,874,799	1,877,610
NET COUNTY FUNDS	\$1,412,511	\$3,556,062	\$3,786,754	\$4,477,414
FULL-TIME POSITIONS	34	34	47	47
PART-TIME POSITIONS	7	7	7	7

EXPLANATION OF CHANGES FOR FY 2026

The FY26 budget reflects no significant changes.

COUNTY STRATEGIC GOALS

Agency Pri-
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ports

1. Increase citizen satisfaction with their government	✓
2. Promote and support high quality core services	✓
3. Grow and diversify our economy	✓
4. Be the employer of choice for the region	

PERFORMANCE MEASURES

Departmental performance measures will be developed with the new strategic plan during FY 26.

	ACTUAL FY 2023	ACTUAL FY 2024	AMENDED FY 2025	ADOPTED FY 2026
<i>EMS</i>				
SALARIES & WAGES FULL-TIME	\$ 547,373	\$ 1,907,804	\$ 2,396,750	\$ 2,532,850
SALARIES & WAGES PART TIME	126,129	184,490	135,000	135,000
FICA	120,346	152,944	184,736	184,736
RETIREMENT	129,863	161,864	245,507	245,507
HOSPITALIZATION	160,516	252,737	354,842	354,842
GR LIFE	16,252	19,240	28,934	28,934
WORKMAN'S COMP	39,810	34,384	41,000	41,000
EMPLOYEE'S ASSISTANCE	756	784	800	800
VRS-HEALTH INS CREDIT	1,849	2,304	3,455	3,455
S/LTD	233	267	400	400
TOTAL PERSONNEL	\$ 1,143,128	\$ 2,716,818	\$ 3,391,424	\$ 3,527,524
MAINT SERVICE CONTRACT	50,110	42,915	55,000	96,164
ADVERTISEMENT	3,479	361	1,000	0
PROFESSIONAL SERVICES	40,836	23,160	25,000	25,000
CONTRACT SERVICES	2,168	3,141	10,000	7,000
ELECTRICAL-TOBACCO ROW TOWER	113	117	250	250
POSTAL SERVICES	414	451	750	750
TELECOMMUNICATIONS	9,323	8,928	10,000	10,000
TRAVEL & TRAINING	5,927	6,395	7,210	7,210
EDUCATION INCENTIVE	2,483	19,875	20,000	18,000
FOOD & LODGING	1,233	1,450	2,000	2,000
DUES & MEMBERSHIP	14	140	500	500
PRE-EMPLOYMENT SCREENING	4,538	2,051	5,120	5,120
OFFICE SUPPLIES	995	1,657	1,545	1,545
VEHICLE SUPPLIES	0	0	0	83,166
UNIFORMS & BADGES	26,388	37,561	48,000	48,000
MEDICAL AND LABORATORY SUPPL	35,852	33,273	35,000	71,000
EQUIPMENT/MEDICAL COMMUNICAT	14,510	34,005	29,000	0
TOTAL OPERATING COSTS	\$ 198,383	\$ 215,480	\$ 250,375	\$ 375,705
TOTAL	\$ 1,341,510	\$ 2,932,298	\$ 3,641,799	\$ 3,903,229

	ACTUAL FY 2023	ACTUAL FY 2024	AMENDED FY 2025	ADOPTED FY 2026
<i>EMS Council</i>				
EMER SVC BD COMP	\$ -	\$ -	\$ 600	\$ -
FICA	-	-	92	-
TOTAL PERSONNEL	\$ -	\$ -	\$ 692	\$ -
INSURANCE COVERAGE/VOL FIRE&	198,301	137,766	150,000	190,000
VOLSAP	3,030	4,740	5,000	5,000
VOLUNTEER INCENTIVES	23,000	24,000	24,000	24,000
TOTAL OPERATING COSTS	\$ 224,331	\$ 166,506	\$ 179,000	\$ 219,000
EQUIPMENT	194,713	218,082	118,750	-
TOTAL CAPITAL	\$ 194,713	\$ 218,082	\$ 118,750	\$ -
TOTAL	\$ 419,044	\$ 384,588	\$ 298,442	\$ 219,000

	ACTUAL FY 2023	ACTUAL FY 2024	AMENDED FY 2025	ADOPTED FY 2026
<i>Volunteer Fire</i>				
FICA	\$ 969	\$ 1,086	\$ 547	\$ 1,000
PROFESSIONAL SVCS EQUIP TES	\$5,443	\$12,697	\$53,500	\$53,500
CONTIB AMHERST VOL FIRE	41,000	45,100	45,100	45,100
CONTRIB MONELISON FIRE	66,000	72,600	72,600	72,600
CONTRIB PEDLAR VOL FIRE	30,000	33,000	33,000	33,000
CONTRIB BIG ISLAND FIRE	0	5,261	0	0
FIRE PROGRAM FUND ALLOCATION	85,378	183,577	120,000	120,000
FIRE TRAINING	25,086	27,560	35,000	35,000
VEHICLE SUPPLIES	23,151	21,179	24,000	24,000
TOTAL OPERATING COSTS	\$ 277,027	\$ 402,061	\$ 383,747	\$ 384,200
PROTECTIVE EQUIPMENT	2,031	31,988	45,000	45,000
EQUIPMENT - SMALL	\$50,369	\$4,354	\$20,000	\$20,000
TOTAL CAPITAL	\$52,400	\$36,341	\$65,000	\$65,000
TOTAL	\$329,427	\$438,402	\$448,747	\$449,200

	ACTUAL FY 2023	ACTUAL FY 2024	AMENDED FY 2025	ADOPTED FY 2026
<i>Volunteer Rescue</i>				
CONTRIB PEDLAR RESCUE	10,572	12,406	3,991	0
MONELISON RESCUE & FIRE TELE	850	907	403	0
VEHICLE SUPPLIES	83,819	88,200	27,937	0
CONTRIB MONELISON RESCUE	41,869	350	0	0
4FORLIFE SHARE VEHICLE REGIS	68,108	0	0	0
RESCUE TRAINING	486	4,511	0	0
TOTAL OPERATING COSTS	\$ 205,704	\$ 106,374	\$ 32,331	\$ -
TOTAL	\$ 205,704	\$ 106,374	\$ 32,331	\$ -

	ACTUAL FY 2023	ACTUAL FY 2024	AMENDED FY 2025	ADOPTED FY 2026
<i>Public Safety Operations</i>				
SALARIES & WAGES FULL-TIME	\$ 279,123	\$ 362,473	\$ 491,264	\$ 491,264
SALARIES & WAGES PART TIME	7,332	19,108	10,000	10,000
FICA	19,619	25,778	35,120	35,120
RETIREMENT (VSRS)	25,536	33,000	55,914	55,914
HOSPITAL/MEDICAL PLANS	37,516	49,509	82,949	82,949
LIFE INS-EMPLOYEE & EMPLOYER	3,044	3,934	6,583	6,583
WORKMEN'S COMPENSATION	176	8,729	2,000	2,000
EMPLOYEE ASSISTANCE PROGRAM	108	145	110	110
VRS - HEALTH INS CREDIT	364	470	658	658
S/LTD	0	0	275	275
TOTAL PERSONNEL	\$ 372,819	\$ 503,145	\$ 684,873	\$ 684,873
REPAIRS & MAINTENANCE	1,799	2,489	46,000	46,000
MAINTENANCE SVC CONTRACTS	1,934	2,137	5,000	5,000
PROFESSIONAL SERVICES	0	5	0	0
REPAIRS - AUTO	40,566	56,532	50,000	66,666
RADIO MAINTENANCE - OTHER	140,144	155,574	163,628	171,809
RADIO MAINTENANCE-PUBLIC SAF	3,476	3,726	6,000	5,000
POSTAL SERVICES	184	277	300	300
TELECOMMUNICATIONS	5,458	12,323	5,500	5,500
EQUIPMENT RENTAL	3,458	3,507	4,000	4,000
RENT EXPENSE - PROPERTY	11,754	12,072	11,754	13,000
LIBILITY INSURANCE - AUTO	3,525	0	3,200	3,200
JANITORIAL SERVICES	13,591	13,378	14,500	14,500
TRAVEL & TRAINING	2,797	3,526	8,650	8,650
DUES & ASSOC MEMBERSHIPS	1,025	1,736	1,200	1,200
FACILITIES MAINTENANCE	0	0	0	20,000
VOL RECOGNITION & TRAINING	0	3,000	8,000	8,000
BREMS ASSISTANCE	0	22,000	24,000	24,000
OFFICE SUPPLIES	1,500	751	750	750
VEHICLE SUPPLIES	14,563	16,690	15,000	22,500
AUTO TIRES TUBES AND PARTS	14,728	14,119	15,435	18,522
DISASTER SUPPLIES	1,483	1,246	2,000	2,000
PHARMACY SUPPLIES	0	0	0	45,000
REG RADIO OPERATIONS	78,500	78,500	82,425	86,625
HAZARDOUS MATERIALS EQUIPMENT	0	466	500	500
TOTAL OPERATING COSTS	\$ 340,485	\$ 404,055	\$ 467,842	\$ 572,722
EQUIPMENT	19,504	116,976	30,000	30,000
FURNITURE & FIXTURES	972	950	1,000	1,000
MOTOR VEHICLE	-	349,393	-	495,000
TOTAL CAPITAL	\$ 20,476	\$ 467,319	\$ 31,000	\$ 526,000
TOTAL	\$ 733,779	\$ 1,374,519	\$ 1,183,715	\$ 1,783,595

County of Amherst, Virginia – Adopted Budget – FY 2025-2026

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 2023	ACTUAL FY 2024	AMENDED FY 2025	ADOPTED FY 2026
PERSONNEL	\$3,960,268	\$4,767,137	\$4,888,662	\$4,973,650
TOTAL OPERATING COSTS	765,745	840,573	713,450	803,600
CAPITAL	355,500	568,104	310,000	374,000
EXPENDITURES	\$5,081,513	\$6,175,814	\$5,912,112	\$6,151,250
REVENUES	2,117,375	2,323,589	2,480,670	2,449,699
NET COUNTY FUNDS	\$2,964,138	\$3,852,225	\$3,431,442	\$3,701,551
FULL-TIME POSITIONS	51	51	51	51
PART-TIME POSITIONS	11	11	11	11

EXPLANATION OF CHANGES FOR FY 2026

The FY26 budget reflects increases for overtime, repairs, and motor vehicles.

COUNTY STRATEGIC GOALS

Agency Pri-
marily Sup-
ports

1. Increase citizen satisfaction with their government	✓
2. Promote and support high quality core services	✓
3. Grow and diversify our economy	✓
4. Be the employer of choice for the region	

PERFORMANCE MEASURES

Departmental performance measures will be developed with the new strategic plan during FY 26.

	ACTUAL FY 2023	ACTUAL FY 2024	AMENDED FY 2025	ADOPTED FY 2026
SALARIES & WAGES	\$ 3,000,621	\$ 3,638,851	\$ 3,631,396	\$ 3,694,092
FICA	219,467	258,834	265,813	268,301
RETIREMENT (VSRS)	284,215	324,333	391,679	390,813
HOSPITAL/MEDICAL PLANS	353,450	425,037	480,965	491,795
LIFE INS - EMPLOYEE & EMPLOY	33,883	38,666	46,031	45,966
WORKMEN'S COMPENSATION	62,428	74,377	65,000	75,000
EMPLOYEE ASSISTANCE PROGRAM	1,377	1,567	1,400	1,600
VRS- HEALTH INS CREDIT	4,046	4,617	5,497	5,489
STANDARD LTD	780	855	881	594
TOTAL PERSONNEL	\$ 3,960,267	\$ 4,767,138	\$ 4,888,662	\$ 4,973,650
VETERINARY SERVICES	1,961	1,168	3,000	3,000
REPAIRS & MAINTENANCE	998	24,340	7,000	7,000
MAINTENANCE SVC CONTRACTS	73,124	25,631	35,000	35,000
ADVERTISING	1,757	500	1,000	1,000
PROFESSIONAL SERVICES	21,550	100,482	70,000	70,000
REPAIRS-AUTOMOBILE	119,688	66,537	80,000	120,000
REPAIRS - FURNITURE & FIXTUR	660	5,620	1,000	1,000
REPAIRS - AUTOMOBILE RADIO	5,810	2,518	6,000	6,000
REPAIRS AUTO-INSURANCE RECOV	(37,617)	23,489	0	0
JANITORIAL SERVICE CONTRACT	33,600	34,571	33,600	42,000
YOUTH ORGANIZATIONS	0	10,000	0	0
ELECTRICAL SERVICES	35,062	39,849	35,000	42,000
WATER & SEWER	2,840	3,304	3,500	3,500
POSTAL SERVICES	3,330	5,089	3,000	3,000
TELECOMMUNICATION	54,671	59,761	60,000	60,000
EQUIPMENT RENTAL	4,003	5,236	3,800	7,000
LIABILITY INSURANCE AUTO	28,174	28,008	35,000	35,000
INOCULATIONS OR PHYSICALS	1,455	3,105	1,000	1,000
TRAVEL & TRAINING	71,601	59,597	34,000	34,000
DUES & ASSOC MEMBERSHIPS	12,385	11,470	12,350	43,900
PRE-EMPLOY SCREENING & MISC.	3,100	2,120	2,200	2,200
CHS BEAUTIFICATION/WORKFORCE	3,670	7,792	0	0
INTERMENT EXPENSES	1,450	700	1,500	1,500
OFFICE SUPPLIES	5,213	5,900	4,000	4,000
VEHICLE SUPPLIES	202,493	192,609	175,000	175,000

	ACTUAL FY 2023	ACTUAL FY 2024	AMENDED FY 2025	ADOPTED FY 2026
JANITORIAL SUPPLIES	1,939	3,301	2,500	2,500
POLICE SUPPLIES	49,205	50,087	50,000	50,000
UNIFORMS & WEAR APPAREL	20,174	39,268	22,000	22,000
AUTO TIRES TUBES PARTS	12,308	15,936	21,000	21,000
CANINE SUPPLIES	17,841	9,506	8,000	8,000
POLICE SUPPLIES - NARCOTIC	13,300	0	0	0
TOTAL OPERATING COSTS	\$ 765,745	\$ 837,493	\$ 710,450	\$ 800,600
FURNITURE & FIXTURES	1,805	363	1,000	1,000
COMMUNICATIONS EQUIPMENT	244	2,716	2,000	2,000
EQUIPMENT	175,376	79,824	70,000	70,000
MOTOR VEHICLES	178,075	488,280	240,000	304,000
TOTAL CAPITAL	\$ 355,500	\$ 571,182	\$ 313,000	\$ 377,000
TOTAL	\$ 5,081,512	\$ 6,175,814	\$ 5,912,112	\$ 6,151,250



AMHERST

Perfect Slice of Virginia

AMHERST COUNTY
GENERAL SERVICES

County of Amherst, Virginia – Adopted Budget – FY 2025-2026

Building Maintenance

DESCRIPTION

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

FINANCIAL DATA

	ACTUAL FY 2023	ACTUAL FY 2024	AMENDED FY 2025	ADOPTED FY 2026
PERSONNEL	\$177,442	\$215,555	\$240,997	\$248,997
TOTAL OPERATING COSTS	343,077	411,150	427,600	436,175
CAPITAL	502,716	795,580	6,000	6,000
EXPENDITURES	\$1,023,235	\$1,422,285	\$674,597	\$691,172
REVENUES	0	0	0	0
NET COUNTY FUNDS	\$1,023,235	\$1,422,285	\$674,597	\$691,172
FULL-TIME POSITIONS	3	3	3	3

EXPLANATION OF CHANGES FOR FY 2026

The FY26 budget reflects increases for personnel and maintenance service contracts.

COUNTY STRATEGIC GOALS

Agency Pri-
marily Sup-
ports

1. Increase citizen satisfaction with their government
2. Promote and support high quality core services
3. Grow and diversify our economy
4. Be the employer of choice for the region

✓

PERFORMANCE MEASURES

Departmental performance measures will be developed with the new strategic plan during FY 26.

	ACTUAL FY 2023	ACTUAL FY 2024	AMENDED FY 2025	ADOPTED FY 2026
SALARIES & WAGES	\$ 124,904	\$ 151,423	\$ 156,043	\$ 164,043
OVERTIME	-	-	20,000	20,000
FICA	8,908	10,961	12,771	12,771
RETIREMENT (VRSR)	13,625	16,212	20,131	20,131
HOSPITAL/MEDICAL PLANS	26,789	32,748	27,597	27,597
LIFE INS - EMPLOYEE & EMPLOY	1,624	1,933	2,091	2,091
WORKMEN'S COMPENSATION	677	1,198	1,200	1,200
EMPLOYEE ASSISTANCE PROGRAM	81	87	90	90
VRS- HEALTH INS CREDIT	194	231	250	250
S/LTD HYBRID	640	762	824	824
TOTAL PERSONNEL	\$ 177,442	\$ 215,556	\$ 240,997	\$ 248,997
REPAIRS AND MAINTENANCE	1,792	124	3,000	2,000
MAINTENANCE SVC CONTRACTS	11,372	17,900	0	6,575
HVAC MAINTENANCE SERVICE CON	80,811	84,894	100,000	110,000
REPAIRS - AUTO	1,927	577	2,500	2,500
PAINTING -COUNTY BUILDINGS	1,666	6,881	6,000	6,000
SECURITY & FIRE ALARM MONITO	5,135	1,305	1,000	2,000
BUILDING-MAINTENANCE	50,459	41,951	15,000	15,000
JANITORIAL SERVICES	114,411	136,506	149,000	157,000
TELECOMMUNICATIONS	1,480	1,551	2,000	2,000
EQUIPMENT RENTAL	58	3,118	3,000	3,000
LIABILITY INSURANCE - AUTO	1,548	0	2,000	2,000
TRAVEL EDUCATION	555	84	2,500	2,500
OFFICE SUPPLIES	210	276	600	600
VEHICLE SUPPLIES	8,402	10,641	8,500	8,500
JANITORIAL SUPPLIES	10,147	12,713	15,000	15,000
UNIFORMS	297	897	2,000	2,000
AUTO TIRES TUBES PARTS	1,095	737	2,000	2,000
REPAIR & MAINTENANCE SUPPLIE	47,352	85,766	110,000	96,000
FURNITURE & FIXTURES	0	509	1,000	1,000
DUES & ASSOC MEMBERSHIPS	0	200	0	500
EQUIPMENT	4,360	103,931	6,000	6,000
TOTAL OPERATING COSTS	\$ 343,077	\$ 510,560	\$ 431,100	\$ 442,175
	ACTUAL FY 2023	ACTUAL FY 2024	AMENDED FY 2025	ADOPTED FY 2026
MOTOR VEHICLES	0	56,451	2,500	0
BUILDING RENOVATIONS	30,786	10,675	0	0
BUILDING REN. - MONACAN PARK	0	4,520	0	0
PARKING LOT MAINTENANCE	138,352	452,905	0	0
GOODWIN ST BUILDING	0	5,900	0	0
RENOVATIONS- MUSEUM	0	58,585	0	0
COURTHOUSE RENOVATIONS	308,027	107,133	0	0
ROOF REPLACEMENTS	18,826	0	0	0
HVAC SYSTEMS	6,725	0	0	0
CAPITAL	\$ 502,716	\$ 696,169	\$ 2,500	\$ -
TOTAL	\$ 1,023,235	\$ 1,422,285	\$ 674,597	\$ 691,172

County of Amherst, Virginia – Adopted Budget – FY 2025-2026

Grounds 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 2023	ACTUAL FY 2024	AMENDED FY 2025	ADOPTED FY 2026
PERSONNEL	\$246,393	\$317,743	\$340,241	\$340,241
TOTAL OPERATING COSTS	62,904	56,346	99,250	88,750
CAPITAL	34,270	64,458	45,000	57,000
EXPENDITURES	\$343,567	\$438,547	\$484,491	\$485,991
REVENUES	36,104	0	10,300	0
NET COUNTY FUNDS	\$307,463	\$438,547	\$474,191	\$485,991
FULL-TIME POSITIONS	4	4	4	4

EXPLANATION OF CHANGES FOR FY 2026

The FY26 budget reflects no significant changes.

COUNTY STRATEGIC GOALS

Agency Pri-
marily Sup-
ports

1. Increase citizen satisfaction with their government

2. Promote and support high quality core services

✓

3. Grow and diversify our economy

✓

4. Be the employer of choice for the region

PERFORMANCE MEASURES

Departmental performance measures will be developed with the new strategic plan during FY 26.

	ACTUAL FY 2023	ACTUAL FY 2024	AMENDED FY 2025	ADOPTED FY 2026
SALARIES & WAGES FULL-TIME	\$ 173,943	\$ 228,883	\$ 246,303	\$ 246,303
SALARIES & WAGES PART-TIME	0	0	0	0
FICA	12,674	16,846	18,255	18,255
VRS	18,833	24,697	31,901	31,901
HOSPITALIZATION	34,726	39,616	35,950	35,950
GR LIFE	2,245	2,944	3,301	3,301
WORKMAN COMP	2,924	3,313	3,000	3,000
EMPLOYEE ASSISTANCE	108	174	110	110
VRS-HEALTH CREDIT	268	352	395	395
S/LTDP STANDARD	672	918	1,026	1,026
TOTAL PERSONNEL	\$ 246,393	\$ 317,743	\$ 340,241	\$ 340,241
REPAIRS AND MAINTENANCE	164	129	1,000	1,000
PROFESSIONAL SVC - ENGINEERI	0	5	1,000	1,000
CONTRACTED SERVICES	3,613	3,021	12,000	12,000
REPAIRS AUTO	438	1,321	3,000	5,000
REPAIRS & MAINT - EQUIP	5,295	10,380	8,000	8,000
JANITORIAL SERVICES-PARKS	17,535	17,350	30,000	20,000
TELECOMMUNICATIONS	1,414	586	1,500	1,500
EQUIPMENT RENTAL	11,777	0	1,000	1,000
LIABILITY-AUTO	788	0	1,000	1,000
TRAVEL & EDUCATION	140	510	1,500	1,500
LANDSCAPING & BEAUTIFICATION	1,477	22,843	13,000	15,000
OFFICE SUPPLIES	157	0	750	750
VEHICLE SUPPLIES	5,949	0	17,500	17,500
UNIFORMS & APPAREL	0	0	1,500	1,500
AUTO TIRES TUBES PARTS	363	0	1,500	2,000
REPAIRS & MAINTENANCE SUPPLI	2,995	201	5,000	5,000
INDUSTRIAL PARK MAINTENANCE	10,799	0	0	0
TOTAL OPERATING COSTS	\$ 62,904	\$ 56,346	\$ 99,250	\$ 93,750
EQUIPMENT	3,935	26,493	5,000	7,000
EQUIPMENT - MOWERS	10,464	23,106	15,000	15,000
EQUIPMENT - 29 CORRIDOR	0	7,541	0	10,000
PARK RENOVATIONS	19,871	7,318	25,000	20,000
TOTAL CAPITAL	\$ 34,270	\$ 64,458	\$ 45,000	\$ 52,000
TOTAL	\$ 343,567	\$ 438,547	\$ 484,491	\$ 485,991

County of Amherst, Virginia – Adopted Budget – FY 2025-2026

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 2023	ACTUAL FY 2024	AMENDED FY 2025	ADOPTED FY 2026
PERSONNEL	\$1,047,612	\$1,533,893	\$1,632,948	\$1,629,108
TOTAL OPERATING COSTS	841,931	778,142	845,400	931,700
CAPITAL	875,396	1,124,840	25,000	20,000
EXPENDITURES	\$2,764,939	\$3,436,875	\$2,503,348	\$2,580,808
REVENUES	2,427,735	3,155,074	2,503,348	2,580,808
NET COUNTY FUNDS	\$337,204	\$281,801	\$0	\$0
FULL-TIME POSITIONS	12	12	14	14
PART-TIME POSITIONS	25	25	25	25

EXPLANATION OF CHANGES FOR FY 2026

The FY26 budget reflects increases to repairs of equipment.

COUNTY STRATEGIC GOALS

Agency Primarily Supports

1. Increase citizen satisfaction with their government
2. Promote and support high quality core services
3. Grow and diversify our economy
4. Be the employer of choice for the region

✓

PERFORMANCE MEASURES

Departmental performance measures will be developed with the new strategic plan during FY 26.

	ACTUAL FY 2023	ACTUAL FY 2024	AMENDED FY 2025	ADOPTED FY 2026
<i>CONVENIENCE CENTERS</i>				
SALARIES & WAGES - FULL-TIME	\$ 159,245	\$ 176,524	\$ 151,913	\$ 151,913
SALARIES & WAGES - PART-TIME	331,361	355,274	380,000	380,000
OVERTIME	0	0	15,000	15,000
FICA	37,373	40,300	41,330	41,330
VRS	13,955	17,063	19,310	19,310
HOSPITALIZATION	14,800	27,674	27,666	27,666
GR LIFE	1,664	2,034	2,036	2,036
WORKMAN'S COMP	14,076	16,534	15,000	17,000
HEALTH INS CREDIT	199	243	244	244
S/LTD	500	760	803	803
TOTAL PERSONNEL	\$ 573,173	\$ 636,406	\$ 653,302	\$ 655,302
REPAIR MAINT - EQUIPMENT	18,442	189	18,000	30,000
REPAIRS - TRUCKS	38,595	49,041	35,000	75,000
CONTRACTED SVCS (PORTABLE TO	9,622	9,879	12,000	12,000
UPGRADE TO SITES	3,229	4,270	3,000	3,000
REPAIR TO SITES	86	270	0	0
CONTRACTED HAULING SERVICES	0	2,751	5,000	5,000
ELECTRIC	14,305	13,833	10,000	12,000
TELECOMMUNICATION	5,918	6,684	6,000	6,000
INSURANCE-AUTO	500	0	1,000	1,000
OFFICE SUPPLIES	1,013	206	1,000	1,000
VEHICLE SUPPLIES	0	484	3,000	3,000
CAR DECALS	1,618	898	1,000	1,000
FUEL-TRUCKS ONLY	89,574	678	50,000	60,000
EQUIPMENT	0	0	10,000	10,000
TOTAL OPERATING COSTS	\$ 182,902	\$ 89,184	\$ 155,000	\$ 219,000
TOTAL	\$ 756,075	\$ 725,589	\$ 808,302	\$ 874,302

	ACTUAL FY 2023	ACTUAL FY 2024	AMENDED FY 2025	ADOPTED FY 2026
<i>LANDFILL CLOSURE</i>				
ADVERTISING	0	0	500	500
PROFESSIONAL SERVICES	6,885	33,968	10,000	10,000
CONTRACT SERVICES	3,458	5,380	3,000	4,500
SITE MAINTENANCE	0	0	500	500
ENVIRONMENTAL MONITORING	8,128	17,086	30,000	30,000
PERMIT AMENDMENTS	6,284	6,651	7,500	7,500
TRANSFER TO CLOSURE FUND	0	0	132,000	132,000
TOTAL OPERATING COSTS	\$ 24,755	\$ 63,085	\$ 183,500	\$ 185,000
TOTAL	\$ 24,755	\$ 63,085	\$ 183,500	\$ 185,000

	ACTUAL FY 2023	ACTUAL FY 2024	AMENDED FY 2025	ADOPTED FY 2026
<i>RECYCLING</i>				
REPAIR & MAINTENANCE	298	0	500	500
PRINTING & BINDING	0	0	500	500
CONTRACT SERVICES	3,788	0	7,500	5,000
SITE REPAIR & MAINTENANCE	\$ 365	\$ -	\$ 1,000	\$ 1,000
COMMUNITY ED PROGRAM	0	1,430	8,000	8,000
COALITION FOR CLEANER COUNTY	10,475	0	1,000	1,000
OFFICE SUPPLIES	344	0	500	500
TOTAL OPERATING COSTS	\$ 15,270	\$ 1,430	\$ 19,000	\$ 16,500
TOTAL	\$ 15,270	\$ 1,430	\$ 19,000	\$ 16,500

	ACTUAL FY 2023	ACTUAL FY 2024	AMENDED FY 2025	ADOPTED FY 2026
<i>SOLID WASTE ADMINISTRATION</i>				
SALARIES & WAGES FULL-TIME	\$ 150,964	\$ 183,635	\$ 189,592	\$ 189,592
FICA	10,357	12,864	13,297	13,297
RETIREMENT(VRS)	16,593	20,525	27,199	27,199
HOSPITALIZATION	24,812	30,891	29,638	29,638
GROUP LIFE	1,978	2,447	2,541	2,541
WORKMAN'S COMPENSATION	791	773	1,500	800
EMPLOYEE ASSISTANCE	324	145	200	160
HEALTH INS CREDIT	236	292	304	304
HYBRID - LTD	779	964	1,002	1,002
TOTAL PERSONNEL	\$ 206,834	\$ 252,536	\$ 265,273	\$ 264,533
MAINT SVC CONTRACTS	1,226	30	300	300
ADVERTISING	0	0	250	250
JANITORIAL SERVICES	22,050	22,200	25,000	25,000
ELECTRICAL	2,592	1,249	1,200	2,000
POSTAGE	405	400	400	400
TELECOMMUNICATION	6,547	7,186	8,000	8,000
TRAVEL-EDUCATION	3,628	4,648	6,500	5,000
DUES & SUBSCRIPTIONS	2,324	125	1,200	1,200
OFFICE SUPPLIES	1,296	1,792	1,500	1,500
MAINTENANCE SUPPLIES	0	0	250	250
FURNITURE & FIXTURES	105	0	1,000	1,000
EQUIPMENT RENTAL	576	1,139	1,300	1,300
TRAVEL	34	10	0	0
TOTAL OPERATING COSTS	\$ 40,783	\$ 38,778	\$ 46,900	\$ 46,200
TOTAL	\$ 247,617	\$ 291,315	\$ 312,173	\$ 310,733

	ACTUAL FY 2023	ACTUAL FY 2024	AMENDED FY 2025	ADOPTED FY 2026
<i>LANDFILL OPERATIONS</i>				
SALARIES & WAGES FULL-TIME	\$ 341,336	\$ 501,223	\$ 483,596	\$ 478,496
SALARIES & WAGES PART-TIME	0	0	46,133	46,133
FICA	25,364	37,146	39,194	39,194
VRS	29,213	44,983	59,474	59,474
HOSPITALIZATION	48,070	51,524	69,049	69,049
GROUP LIFE	3,483	5,363	6,258	6,258
WORKMAN'S COMP	4,863	2,532	8,000	8,000
EMPLOYEE ASSISTANCE	0	203	200	200
HEALTH INS CREDIT	416	640	748	748
HYBRID LTD	1,011	1,637	1,721	1,721
TOTAL PERSONNEL	\$ 453,756	\$ 645,252	\$ 714,373	\$ 709,273
REPAIR & MAINT	2,708	1,732	7,500	6,500
MAINT AGREEMENTS	455	528	6,000	6,000
ADVERTISING	-	-	1,000	1,000
PROFESSIONAL SERVICES	116,044	39,447	50,000	40,000
CONTRACTED SERVICES	3,034	8,628	10,000	10,000
REPAIR & MAINT - EQUIP	150,084	170,283	100,000	110,000
CONTRACT SERVICES HAULING	17,473	14,539	-	10,000
REPAIRS & MAINT GROUNDS	18,856	32,681	10,000	30,000
ENVIRONMENTAL MONITORING	27,895	49,895	50,000	50,000
LEACHATE HAULING			15,000	1,500
TRENCH OPERATION	615	2,616	-	0
ELECTRICAL	4,410	7,714	6,000	7,000
WATER SERVICES	741	778	1,500	1,500
TIRE DISPOSAL	11,163	11,571	15,000	15,000
HHW DISPOSAL	2,397	9,800	10,000	10,000
PROPERTY INSURANCE	1,339	0	0	0
AUTO INSURANCE	7,446	0	4,500	4,500
INOCULATION & PHYSICAL EXAM	0	0	500	500
TRAVEL - EDUCATION	4,941	8,339	5,000	5,000
DEQ FEES/PERMIT AMENDMENT	4,374	12,638	5,000	7,500
VEHICLE SUPPLIES	98,567	165,774	85,000	90,000
UNIFORMS & APPAREL	21,008	20,483	5,500	5,500
ROAD MATERIAL	85,278	27,433	60,000	60,000
EQUIPMENT SUPPLIES	20	486	4,000	4,000
OTHER OPERATING COSTS	(637)	0	0	0
TOTAL OPERATING COSTS	\$ 578,212	\$ 585,364	\$ 451,500	\$ 475,500
EQUIPMENT PURCHASE	875,396	1,124,840	15,000	10,000
TOTAL CAPITAL	\$ 875,396	\$ 1,124,840	\$ 15,000	\$ 10,000
TOTAL	\$ 1,907,363	\$ 2,355,456	\$ 1,180,873	\$ 1,194,773



AMHERST

Perfect Slice of Virginia

AMHERST COUNTY
CULTURE & LEISURE

County of Amherst, Virginia – Adopted Budget – FY 2025-2026

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 2023	ACTUAL FY 2024	AMENDED FY 2025	ADOPTED FY 2026
PERSONNEL	\$703,186	\$868,986	\$879,999	\$880,024
TOTAL OPERATING COSTS	215,080	217,924	212,500	204,500
CAPITAL	11,592	13,759	9,000	1,000
EXPENDITURES	\$929,858	\$1,100,669	\$1,101,499	\$1,085,524
REVENUES	241,074	235,134	247,750	248,000
NET COUNTY FUNDS	\$688,784	\$865,535	\$853,749	\$837,524
FULL-TIME POSITIONS	11	11	11	11
PART-TIME POSITIONS	7	7	7	7

EXPLANATION OF CHANGES FOR FY 2026

The FY26 budget reflects decreases in replacement equipment and furniture.

COUNTY STRATEGIC GOALS

Agency Pri-
marily Sup-
ports

1. Increase citizen satisfaction with their government	✓
2. Promote and support high quality core services	✓
3. Grow and diversify our economy	✓
4. Be the employer of choice for the region	

PERFORMANCE MEASURES

Departmental performance measures will be developed with the new strategic plan during FY 26.

	ACTUAL FY 2023	ACTUAL FY 2024	AMENDED FY 2025	ADOPTED FY 2026
SALARIES & WAGES FULL-TIME	\$ 510,586	\$ 634,979	\$ 632,907	\$ 632,907
FICA	36,196	45,691	45,979	45,979
RETIREMENT (VSRS)	52,157	64,235	78,750	78,750
HOSPITAL/MEDICAL PLANS	95,443	113,161	110,851	110,851
LIFE INS-EMPLOYER & EMPLOYEE	6,218	7,658	7,963	7,963
WORKMEN'S COMP	261	377	400	400
EMPLOYEE ASSISTANCE PROGRAM	297	319	300	325
VRS- HEALTH INS CREDIT	743	915	951	951
HYBRID-LT DISABILITY	1,285	1,651	1,898	1,898
TOTAL PERSONNEL	\$ 703,184	\$ 868,986	\$ 879,999	\$ 880,024
REPAIRS & MAINTENANCE	282	49	500	500
MAINTENANCE SERVICE CONTRACT	0	0	1,000	0
ADVERTISING	105	2,737	0	0
EQUIPMENT MAINT. SERVICES	469	556	2,000	1,000
JANITORIAL SVC CONTRACT	31,580	6,163	15,500	3,750
COMPUTER SERVICES	12,414	18,763	17,500	18,000
ELECTRICAL SERVICES	7,812	10,130	8,000	11,000
WATER & SEWER SERVICES	3,727	4,495	4,750	5,000
POSTAL SERVICES	1,108	745	1,500	1,000
TELECOMMUNICATIONS	4,848	22,856	20,000	15,000
TRAVEL-EDUCATION	4,745	4,682	6,250	1,000
SPECIAL PROGRAMMING SUPPLIES	3,550	2,175	3,000	1,000
OFFICE SUPPLIES	11,137	10,009	8,500	8,600
BOOKS & SUBSCRIPTIONS	133,303	128,090	120,000	135,500
COMPUTER SUPPLIES AND SOFTWARE	0	6,186	4,000	3,000
DUES/MEMBERSHIP	0	288	0	150
TOTAL OPERATING COSTS	\$ 215,082	\$ 217,924	\$ 212,500	\$ 204,500
EQUIPMENT	5,946	10,327	5,000	500
FURNITURE & FIXTURES	5,646	3,432	4,000	500
TOTAL CAPITAL	\$ 11,592	\$ 13,759	\$ 9,000	\$ 1,000
TOTAL	\$ 929,858	\$ 1,100,669	\$ 1,101,499	\$ 1,085,524

County of Amherst, Virginia – Adopted Budget – FY 2025-2026

Museum

DESCRIPTION

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

FINANCIAL DATA

	ACTUAL FY 2023	ACTUAL FY 2024	AMENDED FY 2025	ADOPTED FY 2026
PERSONNEL	\$71,009	\$80,706	\$85,491	\$85,516
TOTAL OPERATING COSTS	1,854	2,157	3,000	2,985
CAPITAL	0	0	0	0
EXPENDITURES	\$72,863	\$82,863	\$88,491	\$88,501
REVENUES	0	0	0	0
NET COUNTY FUNDS	\$72,863	\$82,863	\$88,491	\$88,501
FULL-TIME POSITIONS	1	1	1	1

EXPLANATION OF CHANGES FOR FY 2026

The FY26 budget reflects no significant changes.

COUNTY STRATEGIC GOALS

Agency Pri-
marily Sup-
ports

1. Increase citizen satisfaction with their government	✓
2. Promote and support high quality core services	✓
3. Grow and diversify our economy	✓
4. Be the employer of choice for the region	

PERFORMANCE MEASURES

Departmental performance measures will be developed with the new strategic plan during FY 26.

	ACTUAL FY 2023	ACTUAL FY 2024	AMENDED FY 2025	ADOPTED FY 2026
SALARIES & WAGES FULL-TIME	\$ 58,575	\$ 66,593	\$ 68,591	\$ 68,591
FICA	4,606	5,214	5,248	5,248
RETIREMENT (VSRS)	6,584	7,485	10,199	10,199
LIFE INS-EMPLOYER & EMPLOYEE	785	892	920	920
WORKMEN'S COMPENSATION	29	34	30	40
EMPLOYEE ASSISTANCE PROGRAM	27	29	30	30
HEALTH INS CREDIT	94	107	110	110
HYBRID-LT DISABILITY	309	352	363	363
TOTAL PERSONNEL	\$ 71,009	\$ 80,706	\$ 85,491	\$ 85,501
CONTRACTED SERVICES	\$ 412	\$ 588	\$ 1,500	\$ 1,500
TRAVEL	569	500	500	500
OFFICE SUPPLIES	513	569	500	500
COMPUTER SUPPLIES	360	500	500	500
TOTAL OPERATING COSTS	\$ 1,854	\$ 2,157	\$ 3,000	\$ 3,000
TOTAL	\$ 72,863	\$ 82,863	\$ 88,491	\$ 88,501

County of Amherst, Virginia – Adopted Budget – FY 2025-2026

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 2023	ACTUAL FY 2024	AMENDED FY 2025	ADOPTED FY 2026
PERSONNEL	\$366,006	\$445,685	\$496,886	\$496,896
TOTAL OPERATING COSTS	101,840	168,620	109,400	107,450
CAPITAL	3,824	121,448	5,000	5,000
EXPENDITURES	\$471,670	\$735,753	\$611,286	\$609,346
REVENUES	56,599	68,166	60,750	70,750
NET COUNTY FUNDS	\$415,071	\$667,587	\$550,536	\$538,596
FULL-TIME POSITIONS	3	4	4	4
PART-TIME POSITIONS	12	12	16	16

EXPLANATION OF CHANGES FOR FY 2026

The FY26 budget reflects no significant changes.

COUNTY STRATEGIC GOALS

Agency Pri-
marily Sup-
ports

1. Increase citizen satisfaction with their government	✓
2. Promote and support high quality core services	✓
3. Grow and diversify our economy	✓
4. Be the employer of choice for the region	

PERFORMANCE MEASURES

Departmental performance measures will be developed with the new strategic plan during FY 26.

	ACTUAL FY 2023	ACTUAL FY 2024	AMENDED FY 2025	ADOPTED FY 2026
SALARIES & WAGES FULL-TIME	\$ 224,605	\$ 272,218	\$ 283,838	\$ 283,838
SALARIES & WAGES PART-TIME	67,019	78,958	118,800	118,800
FICA	20,580	25,545	30,693	30,693
RETIREMENT (VSRS)	25,215	30,097	32,273	32,273
HOSPITAL/MEDICAL PLANS	23,342	31,774	23,999	23,999
LIFE INS-EMPLOYER & EMPLOYEE	3,006	3,588	3,804	3,804
WORKMEN'S COMP	1,499	2,807	3,000	3,000
EMPLOYEE ASSISTANCE PROGRAM	108	116	110	120
VRS- HEALTH INS CREDIT	359	428	369	369
S/LTD	274	154	-	-
TOTAL PERSONNEL	\$ 366,006	\$ 445,685	\$ 496,886	\$ 496,896
PRINTING & BINDING SERVICES	0	0	1,000	4,000
ADVERTISING	2,076	1,826	2,500	2,000
PROFESSIONAL SERVICES	0	65,801	0	0
CONTRACTED SVCS	981	611	0	0
REPAIRS & MAINT - VEHICLES	9,870	3,047	4,000	3,000
ELECTRICAL SERVICES	30,033	31,885	32,000	32,000
WATER & SEWER SERVICES	2,887	4,514	1,500	2,000
POSTAL SERVICES	8	0	500	250
TELECOMMUNICATIONS	6,437	6,692	7,000	7,000
EQUIPMENT RENTAL	1,410	1,933	1,600	1,600
LIABILITY INSURANCE	1,161	0	1,200	1,200
TRAVEL& EDUCATION	2,714	2,550	3,500	2,000
DUES & ASSOC MEMBERSHIPS	360	320	700	500
SPECIAL SERVICES	6,663	8,804	10,000	11,000
SENIOR CITIZENS EXPENSES	9,611	10,648	6,000	7,000
OFFICE SUPPLIES	3,548	3,310	2,400	2,400
VEHICLE SUPPLIES	1,931	2,317	3,500	2,500
CULTURAL SUPPLIES	157	1,449	3,000	2,500
RECREATIONAL SUPPLIES	21,992	22,290	28,000	26,000
TOTAL OPERATING COSTS	\$ 101,839	\$ 167,997	\$ 108,400	\$ 106,950
PARK EQUIP - REPLACEMENT	966	7,146	5,000	5,000
FURNITURE & FIXTURES	858	623	1,000	500
MOTOR VEHICLES	0	107,860	0	0
EQUIPMENT	2,000	6,442	0	0
TOTAL CAPITAL	\$ 3,824	\$ 122,071	\$ 6,000	\$ 5,500
TOTAL	\$ 471,670	\$ 735,753	\$ 611,286	\$ 609,346

County of Amherst, Virginia – Adopted Budget – FY 2025-2026

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 2023	ACTUAL FY 2024	AMENDED FY 2025	ADOPTED FY 2026
PERSONNEL	\$0	\$0	\$0	\$0
TOTAL OPERATING COSTS	57,765	52,436	100,400	97,900
CAPITAL	0	0	0	0
EXPENDITURES	57,765	52,436	100,400	97,900
REVENUES	101,569	97,980	100,500	117,250
NET COUNTY FUNDS	-43,804	-45,544	-100	-19,350

EXPLANATION OF CHANGES FOR FY 2026

The FY26 budget reflects a slight decrease in advertising..

COUNTY STRATEGIC GOALS

Agency Primarily Supports

1. Increase citizen satisfaction with their government	✓
2. Promote and support high quality core services	✓
3. Grow and diversify our economy	✓
4. Be the employer of choice for the region	

PERFORMANCE MEASURES

Departmental performance measures will be developed with the new strategic plan during FY 26.

	ACTUAL FY 2023	ACTUAL FY 2024	AMENDED FY 2025	ADOPTED FY 2026
REPAIRS & MAINTENANCE	0	0	400	400
ADVERTISING	19,321	14,773	50,000	49,500
PROFESSIONAL SERVICES	31,575	29,500	29,500	29,500
CONTRACTED SERVICES	0	0	14,000	\$ 14,000
EQUIPMENT RENTAL	1,869	1,819	2,000	2,000
TRAVEL & EDUCATION	0	792	4,000	2,000
COMMUNITY ASSISTANCE	5,000	5,000	500	500
EQUIPMENT	0	552	0	0
TOTAL OPERATING COSTS	\$ 57,765	\$ 52,436	\$ 100,400	\$ 97,900
TOTAL	\$ 57,765	\$ 52,436	\$ 100,400	\$ 97,900



AMHERST

Perfect Slice of Virginia

AMHERST COUNTY

**COMMUNITY
DEVELOPMENT**

County of Amherst, Virginia – Adopted Budget – FY 2025-2026

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 2023	ACTUAL FY 2024	AMENDED FY 2025	ADOPTED FY 2026
PERSONNEL	\$0	\$0	\$0	\$0
TOTAL OPERATING COSTS	166,880	404,434	164,500	139,500
CAPITAL	0	0	0	0
EXPENDITURES	\$166,880	\$404,434	\$164,500	\$139,500
REVENUES	0	0	0	0
NET COUNTY FUNDS	\$166,880	\$404,434	\$164,500	\$139,500

EXPLANATION OF CHANGES FOR FY 2026

The FY26 budget reflects decreases for the county fair and EDA incentives.

COUNTY STRATEGIC GOALS

Agency Pri-
marily Sup-
ports

1. Increase citizen satisfaction with their government	✓
2. Promote and support high quality core services	✓
3. Grow and diversify our economy	✓
4. Be the employer of choice for the region	

PERFORMANCE MEASURES

Departmental performance measures will be developed with the new strategic plan during FY 26.

	ACTUAL FY 2023	ACTUAL FY 2024	AMENDED FY 2025	ADOPTED FY 2026
REAL ESTATE PURCHASES	0	303,207	0	0
AMHERST COUNTY FAIR	30,000	0	40,000	30,000
MADISON HEIGHTS MASTER PLAN	93,397	9,117	0	0
BROCKMAN PARK RECOUPMENT	28,457	64,813	65,000	65,000
INCENTIVE PROGRAM-EDA	10,526	22,797	55,000	40,000
SECOND STAGE	4,500	4,500	4,500	4,500
TOTAL OPERATING COSTS	\$ 166,880	\$ 404,434	\$ 164,500	\$ 139,500
TOTAL	\$ 166,880	\$ 404,434	\$ 164,500	\$ 139,500

County of Amherst, Virginia – Adopted Budget – FY 2025-2026

EDA Board

DESCRIPTION

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

FINANCIAL DATA

	ACTUAL FY 2023	ACTUAL FY 2024	AMENDED FY 2025	ADOPTED FY 2026
PERSONNEL	\$5,921	\$6,567	\$9,043	\$9,043
TOTAL OPERATING COSTS	0	0	0	0
CAPITAL	0	0	0	0
EXPENDITURES	\$5,921	\$6,567	\$9,043	\$9,043
REVENUES	0	0	0	0
NET COUNTY FUNDS	\$5,921	\$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 2026

The FY26 budget reflects no changes.

COUNTY STRATEGIC GOALS

Agency Pri-
marily Sup-
ports

1. Increase citizen satisfaction with their government	✓
2. Promote and support high quality core services	✓
3. Grow and diversify our economy	✓
4. Be the employer of choice for the region	

PERFORMANCE MEASURES

Departmental performance measures will be developed with the new strategic plan during FY 26.

	ACTUAL FY 2023	ACTUAL FY 2024	AMENDED FY 2025	ADOPTED FY 2026
COMPENSATION	\$ 5,500	\$ 6,100	\$ 8,400	\$ 8,400
FICA	421	467	643	643
TOTAL PERSONNEL	\$ 5,921	\$ 6,567	\$ 9,043	\$ 9,043
TOTAL	\$ 5,921	\$ 6,567	\$ 9,043	\$ 9,043

County of Amherst, Virginia – Adopted Budget – FY 2025-2026

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 2023	ACTUAL FY 2024	AMENDED FY 2025	ADOPTED FY 2026
PERSONNEL	\$125,682	\$102,109	\$129,693	\$129,790
TOTAL OPERATING COSTS	2,198	2,810	5,800	5,800
CAPITAL	0	0	0	0
EXPENDITURES	\$127,880	\$104,919	\$135,493	\$135,590
REVENUES	0	0	0	0
NET COUNTY FUNDS	\$127,880	\$104,919	\$135,493	\$135,590

EXPLANATION OF CHANGES FOR FY 2026

The FY26 budget reflects no significant changes.

COUNTY STRATEGIC GOALS

Agency Pri-
marily Sup-
ports

1. Increase citizen satisfaction with their government	✓
2. Promote and support high quality core services	✓
3. Grow and diversify our economy	✓
4. Be the employer of choice for the region	

PERFORMANCE MEASURES

Departmental performance measures will be developed with the new strategic plan during FY 26.

	ACTUAL FY 2023	ACTUAL FY 2024	AMENDED FY 2025	ADOPTED FY 2026
COMP COOP EXT AGENTS	\$ 125,682	\$ 102,109	\$ 129,693	\$ 129,790
TOTAL PERSONNEL	\$ 125,682	\$ 102,109	\$ 129,693	\$ 129,790
TELECOMMUNICATIONS	1,788	1,666	2,300	2,300
DUES & MEMBERSHIPTS	405	455	1,500	1,500
FURNITURE & FIXTURES	5	689	1,000	1,000
TOTAL OPERATING COSTS	\$ 2,198	\$ 2,810	\$ 4,800	\$ 4,800
TOTAL	\$ 127,880	\$ 104,919	\$ 134,493	\$ 134,590

County of Amherst, Virginia – Adopted Budget – FY 2025-2026

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 2023	ACTUAL FY 2024	AMENDED FY 2025	ADOPTED FY 2026
PERSONNEL	\$273,000	\$284,609	\$331,284	\$330,839
TOTAL OPERATING COSTS	83,891	103,131	109,374	109,319
CAPITAL	6,223	0	2,480	2,480
EXPENDITURES	\$363,114	\$387,740	\$443,138	\$442,638
REVENUES	24,795	40,064	26,400	31,750
NET COUNTY FUNDS	\$338,319	\$347,676	\$416,738	\$410,888
FULL-TIME POSITIONS	3	3	3	3

EXPLANATION OF CHANGES FOR FY 2026

The FY26 budget reflects no significant changes.

COUNTY STRATEGIC GOALS

Agency Pri-
marily Sup-
ports

1. Increase citizen satisfaction with their government	✓
2. Promote and support high quality core services	✓
3. Grow and diversify our economy	✓
4. Be the employer of choice for the region	

PERFORMANCE MEASURES

Departmental performance measures will be developed with the new strategic plan during FY 26.

<i>Planning</i>	ACTUAL FY 2023	ACTUAL FY 2024	AMENDED FY 2025	ADOPTED FY 2026
SALARIES & WAGES FULL-TIME	\$ 188,320	\$ 206,266	\$ 241,145	\$ 241,145
FICA	13,868	15,705	18,426	18,426
RETIREMENT (VSRS)	20,841	22,576	29,664	29,664
HOSPITAL/MEDICAL PLANS	26,297	15,906	16,106	16,106
LIFE INS-EMPLOYR & EMPLOYEE	2,478	2,692	3,232	3,232
WORKMEN'S COMP	1,642	1,512	2,000	1,550
EMPLOYEE ASSISTANCE PROGRAM	81	87	85	90
VRS HEALTH INS CREDIT	296	321	386	386
HYBRID S/LTD	339	576	593	593
TOTAL PERSONNEL	\$ 254,161	\$ 265,640	\$ 311,637	\$ 311,192
ADVERTISING	4,383	5,234	4,000	4,000
SOFTWARE	12,333	12,500	12,500	13,000
CONTRACT SERVICES	21,270	28,889	23,550	23,295
POSTAL SERVICES	348	658	500	500
TELECOMMUNICATIONS	1,780	1,113	2,200	2,200
TRAVEL & EDUCATION	2,735	2,189	3,500	3,500
DUES & MEMBERSHIP	200	406	500	500
BEAUTIFICATION COMMITTEE	3,451	7,933	15,000	15,000
OFFICE SUPPLIES	684	758	8,000	1,000
VEHICLE SUPPLIES	344	345	500	500
REGION 2000 PARTNERSHIP	39,814	39,364	38,924	38,924
TOTAL OPERATING COSTS	\$ 87,343	\$ 99,390	\$ 109,174	\$ 102,419
FURNITURE & FIXTURES	2,772	0	1,000	1,000
TOTAL CAPITAL	\$ 2,772	\$ -	\$ 1,000	\$ 1,000
TOTAL	\$ 344,276	\$ 365,030	\$ 421,811	\$ 414,611

<i>Planning Commission</i>	ACTUAL FY 2023	ACTUAL FY 2024	AMENDED FY 2025	ADOPTED FY 2026
SALARIES & WAGES PART-TIME	\$ 17,500	\$ 17,500	\$ 17,500	\$ 17,500
FICA	1,339	1,339	1,339	1,339
TOTAL PERSONNEL	\$ 18,839	\$ 18,839	\$ 18,839	\$ 18,839
ADVERTISING	-	2,685	4,000	4,000
POSTAL SERVICES	-	-	300	300
TRAVEL & TRAINING	-	122	1,500	1,500
TOTAL OPERATING COSTS	\$ -	\$ 2,807	\$ 5,800	\$ 5,800
EQUIPMENT	\$ -	\$ -	\$ 1,480	\$ 1,480
CAPITAL	\$ -	\$ -	\$ 1,480	\$ 1,480
TOTAL	\$ 18,839	\$ 21,646	\$ 26,119	\$ 26,119

	ACTUAL FY 2023	ACTUAL FY 2024	AMENDED FY 2025	ADOPTED FY 2026
<i>Zoning Board</i>				
SALARIES & WAGES PART-TIME	\$ -	\$ 120	\$ 750	\$ 750
FICA	0	9	58	58
TOTAL PERSONNEL	\$ -	\$ 129	\$ 808	\$ 808
ADVERTISING	0	845	500	500
POSTAL SERVICES	0	6	100	100
TRAVEL & TRAINING	0	84	1,000	500
TOTAL OPERATING COSTS	\$ -	\$ 935	\$ 1,600	\$ 1,100
TOTAL	\$ -	\$ 1,064	\$ 2,408	\$ 1,908



AMHERST

Perfect Slice of Virginia

AMHERST COUNTY
HUMAN SERVICES

County of Amherst, Virginia – Adopted Budget – FY 2025-2026

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 2023	ACTUAL FY 2024	AMENDED FY 2025	ADOPTED FY 2026
PERSONNEL	\$2,631,213	\$3,210,166	\$3,697,795	\$3,701,521
TOTAL OPERATING COSTS	1,174,768	1,173,129	1,520,920	1,568,096
CAPITAL	76,253	50,073	31,000	40,000
EXPENDITURES	\$3,882,234	\$4,433,368	\$5,249,715	\$5,309,617
REVENUES	3,063,725	3,696,658	3,771,000	4,453,000
NET COUNTY FUNDS	\$818,509	\$736,710	\$1,478,715	\$856,617
FULL-TIME POSITIONS	43	43	45	45
PART-TIME POSITIONS	4	4	5	5

EXPLANATION OF CHANGES FOR FY 2026

The FY26 budget reflects no significant changes.

COUNTY STRATEGIC GOALS

Agency Pri-
marily Sup-
ports

1. Increase citizen satisfaction with their government	✓
2. Promote and support high quality core services	✓
3. Grow and diversify our economy	
4. Be the employer of choice for the region	

PERFORMANCE MEASURES

Departmental performance measures will be developed with the new strategic plan during FY 26.

	ACTUAL FY 2023	ACTUAL FY 2024	AMENDED FY 2025	ADOPTED FY 2026
<i>Social Services Operations</i>				
SALARIES & WAGES FULL-TIME	\$ 1,911,313	\$ 2,319,493	\$ 2,625,259	\$ 2,664,977
SALARIES & WAGES PART-TIME	30,598	26,700	50,379	33,000
FICA	141,502	172,439	197,271	206,401
RETIREMENT (VSRS)	205,287	257,071	337,045	303,007
HOSPITAL/MEDICAL PLANS	301,314	385,230	427,351	436,351
LIFE INS-EMPLOYEE & EMPLOYER	24,474	30,648	35,179	31,451
UNEMPLOYMENT COMPENSATION	0	4,827	3,000	3,000
WORKMEN'S COMPENSATION	6,696	0	7,000	7,000
EMPLOYEE ASSISTANCE PROGRAM	1,188	0	1,500	1,500
VRS - HEALTH INS CREDIT	2,922	3,660	4,201	4,263
STANDARD LTD	5,919	7,817	9,610	10,571
TOTAL PERSONNEL	\$ 2,631,213	\$ 3,207,886	\$ 3,697,795	\$ 3,701,521
REPAIRS & MAINTENANCE	1,250	288	2,000	2,000
MAINTENANCE SVC CONTRACTS	1,250	1,150	1,800	1,800
ADVERTISING	0	262	500	500
PROFESSIONAL SERVICES-OTHER	10,931	9,803	25,000	25,000
LEGAL SERVICES	51,970	53,831	70,000	60,000
REPAIRS & MAINT AUTOMOBILES	3,202	2,124	6,000	7,000
PS FROM OTHER GOVT ENTITIES	1,260	1,087	2,000	3,500
REPAIRS & MAINT BUILDING	6,190	0	1,000	3,000
JANITORIAL SERVICES	24,940	21,712	22,440	22,440
ELECTRICAL SERVICES	16,173	18,616	18,000	21,000
WATER & SEWER SERVICES	2,223	2,465	3,300	3,300
POSTAL SERVICES	6,554	6,540	8,000	9,000
TELECOMMUNICATIONS	31,375	36,987	40,000	40,000
EQUIPMENT RENTAL	6,328	6,965	8,000	8,000
RENT/DEPRECIATION-BUILDING	28,671	31,060	28,671	30,000
SURETY BONDS	0	600	300	300
LIABILITY INSURANCE - AUTO	3,870	0	4,000	5,000
TRAVEL-MILEAGE/FARES	0	77	150	150
TRAVEL-MEALS/LODGING	0	30	1,500	2,500
TRAVEL - CONVEN & EDUCATION	7,142	14,105	6,000	8,500
DUES & ASSOC MEMBERSHIPS	995	1,000	1,620	2,310
OTHER OPERATING COSTS	3,514	3,372	6,200	7,500
OFFICE SUPPLIES	21,224	19,147	26,000	26,000
VEHICLE SUPPLIES	6,015	9,036	10,000	12,000
JANITORIAL SUPPLIES	89	418	1,500	1,200
TOTAL OPERATING COSTS	\$ 235,166	\$ 240,676	\$ 293,981	\$ 302,000
FURNITURE & FIXTURES	27,565	16,514	1,000	5,000
AUTOMOBILES	48,688	33,559	30,000	35,000
COMPUTER EQUIPMENT	0	6,286	5,500	7,500
TOTAL CAPITAL	\$ 76,253	\$ 56,359	\$ 36,500	\$ 47,500
TOTAL	\$ 2,942,632	\$ 3,504,921	\$ 4,028,276	\$ 4,051,021

	ACTUAL FY 2023	ACTUAL FY 2024	AMENDED FY 2025	ADOPTED FY 2026
<i>Public Assistance</i>				
FICA	\$ 1,930	\$ 2,278	\$ -	\$ -
AUXILIARY GRANTS	50,700	62,106	62,209	60,000
INDEPENDENT LIVING GRANT	9,742	100	3,300	4,200
AID TO DEPENDENT CHILDREN	0	0	1,000	1,000
IV-E FOSTER CARE	170,257	162,252	318,855	280,000
EMERGENCY ASSISTANCE	0	0	1,500	1,500
FOSTER PARENT RESPITE CARE	363	0	5,285	5,000
FAMILY PRESERVATION	3,964	2,799	3,460	3,460
CHILD WELFARE SA & SUPP SERVICES	5,204	10,416	23,192	23,192
FOSTERING FUTURES	40,849	13,267	44,272	20,000
IV-E PREVENTION	3,021	0	62,965	20,000
HOUSING SUPPORT NON-FOST-FUTURES	0	519	0	
SPECIAL NEEDS ADOPTION	15,714	36,464	15,776	28,000
ADOPTION SUBSIDY	568,391	555,414	564,070	676,230
ADULT SERVICES	28,297	30,394	33,830	37,000
ADULT PROTECTIVE SERVICES	2,689	4,189	7,758	7,758
AFDC-UP MANUAL	0	0	1,000	1,000
INDEPENDENT LIVING	0	0	757	2,000
PROMOTING SAFE/STABLE FAMILIES	31,514	29,000	30,797	38,751
PS FUNDING	0	0	5,000	5,000
APS ARPA POS	0	0	0	0
JOBS VIEW	6,966	19,248	36,413	44,505
TOTAL OPERATING COSTS	\$ 939,601	\$ 928,446	\$ 1,221,439	\$ 1,258,596
TOTAL	\$ 939,601	\$ 928,446	\$ 1,221,439	\$ 1,258,596

County of Amherst, Virginia – Adopted Budget – FY 2025-2026

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 2023	ACTUAL FY 2024	AMENDED FY 2025	ADOPTED FY 2026
PERSONNEL	\$136,968	\$156,382	\$162,836	\$163,248
TOTAL OPERATING COSTS	6,324	7,624	8,900	9,400
CAPITAL	0	0	0	0
EXPENDITURES	\$143,292	\$164,006	\$171,736	\$172,648
REVENUES	13,405	13,505	14,000	14,000
NET COUNTY FUNDS	129,887	150,501	157,736	158,648
FULL-TIME POSITIONS	2	2	2	2
PART-TIME POSITIONS	1	1	0	0

EXPLANATION OF CHANGES FOR FY 2026

The FY26 budget reflects no significant changes.

COUNTY STRATEGIC GOALS

Agency Primarily Supports

1. Increase citizen satisfaction with their government	✓
2. Promote and support high quality core services	✓
3. Grow and diversify our economy	
4. Be the employer of choice for the region	

PERFORMANCE MEASURES

Departmental performance measures will be developed with the new strategic plan during FY 26.

	ACTUAL FY 2023	ACTUAL FY 2024	AMENDED FY 2025	ADOPTED FY 2026
SALARIES & WAGES	\$ 102,156	\$ 116,139	\$ 119,625	\$ 119,625
FICA	7,763	8,801	9,051	9,051
VRS	11,482	13,054	15,945	16,312
HOSPITALIZATION	13,383	15,906	15,698	15,698
GR LIFE	1,369	1,556	1,603	1,603
WORKMAN COMP	58	69	45	75
EAP	54	58	45	60
HEALTH INS CREDIT	163	186	192	192
HYBRID-LT DISABILITY	539	613	632	632
TOTAL PERSONNEL	\$ 136,968	\$ 156,382	\$ 162,836	\$ 163,248
POSTAGE	313	339	400	400
TELECOMMUNICATION	1,458	2,245	2,000	2,500
TRAVEL	1,451	2,712	3,500	3,500
OFFICE SUPPLIES	1,465	1,736	2,000	2,000
FURNITURE & FIXTURES	1,637	592	1,000	1,000
TOTAL OPERATING COSTS	\$ 6,324	\$ 7,624	\$ 8,900	\$ 9,400
TOTAL	\$ 143,291	\$ 164,006	\$ 171,736	\$ 172,648



AMHERST

Perfect Slice of Virginia

**AMHERST COUNTY
DEBT SERVICE & OTHER**

County of Amherst, Virginia – Adopted Budget – FY 2025-2026

Countywide

DESCRIPTION

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

FINANCIAL DATA

	ACTUAL FY 2023	ACTUAL FY 2024	AMENDED FY 2025	ADOPTED FY 2026
PERSONNEL	\$0	\$0	\$0	\$0
TOTAL OPERATING COSTS	3,211,684	3,673,904	3,064,195	3,926,774
CAPITAL	0	0	2,373,911	475,000
EXPENDITURES	\$3,211,684	\$3,673,904	\$5,438,106	\$4,401,774
REVENUES	0	0	0	0
NET COUNTY FUNDS	\$3,211,684	\$3,673,904	\$5,438,106	\$4,401,774

EXPLANATION OF CHANGES FOR FY 2026

The FY26 budget reflects a significant decrease in funding for capital projects..

COUNTY STRATEGIC GOALS

Agency Pri-
marily Sup-
ports

1. Increase citizen satisfaction with their government	✓
2. Promote and support high quality core services	✓
3. Grow and diversify our economy	✓
4. Be the employer of choice for the region	✓

PERFORMANCE MEASURES

Departmental performance measures will be developed with the new strategic plan during FY 26.

	ACTUAL FY 2023	ACTUAL FY 2024	AMENDED FY 2025	ADOPTED FY 2026
<i>External Providers</i>				
Mandatory				
Blue Ridge Regional Jail	\$ 1,679,170	\$ 1,804,305	\$ 1,556,412	\$ 1,535,662
Amherst County Health Department	239,493	218,765	229,000	229,000
Horizon Behavioral Health	145,844	164,410	238,760	238,760
REGION 2000 REGIONAL COMMISS	19,588	20,312	21,019	21,076
Contractual				
EDA - STRATEGIC PLAN	244,311	249,009	252,811	255,329
EDA - OPERATIONAL BUDGET	170,930	170,930	189,500	220,000
CONTRIBUTION GLTC	77,800	81,690	84,958	91,575
Discretionary				
CONTRIBUTION-CENT VA COMM AG	6,740	6,740	6,740	6,740
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	2,500	2,500	2,500
CONTRIB - THE ARC	1,450	3,000	3,000	3,000
CONTRIB - NEIGHBORS HELPING N.	5,000	5,000	5,000	5,000
CONTRIBUTION-CVCC	767	759	750	747
CVCC - SMALL BUSINESS DEV CE	6,000	6,000	6,000	6,000
CONTRIBUTION-SOIL CONS DIST	10,000	10,000	10,000	10,000
LEGAL AID SOCIETY	5,000	5,200	5,200	5,200
AMHESRT ATHLETIC ASSOC.	0	0	5,000	2,500
MONELISON FOOTBALL ASSOC.	0	0	5,000	0
AMHERST DIXIE YOUTH SOFTBALL	0	0	5,000	2,500
AMHERST DIXIE YOUTH BASEBALL	0	0	5,000	2,500
MADISON HEIGHTS YOUTH BASEBALL	0	0	5,000	5,000
TOTAL	\$ 2,621,428	\$ 2,756,705	\$ 2,644,735	\$ 2,651,174

	ACTUAL FY 2023	ACTUAL FY 2024	AMENDED FY 2025	ADOPTED FY 2026
ELECTRICAL SERVICES	\$ 167,863	\$ 195,329	\$ 180,000	\$ 225,000
HEATING OIL/PROPANE	\$ 33,009	\$ 28,261	\$ 30,000	\$ 30,000
WATER & SEWER SERVICES	\$ 11,893	\$ 14,111	\$ 13,000	\$ 15,000
WATER USAGE - SCHOOL/SOC SVCS	\$ 4,629	\$ 4,310	\$ 4,500	\$ 4,500
TOTAL OPERATING COSTS	\$ 217,394	\$ 242,011	\$ 227,500	\$ 274,500
TOTAL	\$ 217,394	\$ 242,011	\$ 227,500	\$ 274,500

	ACTUAL FY 2023	ACTUAL FY 2024	AMENDED FY 2025	ADOPTED FY 2026
ELDERLY PROPERTY TAX RELIEF	\$ 181,752	\$ 262,341	\$ -	\$ -
NONDEPARTMENTAL				
COLA/MARKET STUDY	0	0	597,400	663,100
CONTINGENCY	0	0	50,000	0
HEALTH INS INCREASE	0	0	(175,000)	168,000
MEDICAL EMPLOYER'S PORTION	1,245	838	60,000	20,000
WORKMAN COMP (COUNTY)	0	2,976	0	0
EMPLOYEE ASSISTANCE PROGRAM	6,345	0	0	0
ARBITRAGE REBATE	0	0	200	0
LINE OF DUTY	2,575	73,629	75,000	65,000
REASSESSMENT	4,379	18,768	0	0
UNCLAIMED PROPERTY	138	0	0	0
CIP PROJECTS	121,262	242,500	1,998,021	475,000
RECURRING SUPP. PROJECTS	0	0	1,164,939	0
SUPPLEMENTAL PROJECTS	0	0	375,890	0
INTERNAL SERVICES				
GEN LIAB PROP PUBLIC OFFIC	43,858	66,346	70,000	70,000
COPY MACHINE MAINT & SUPPLY	6,734	1,425	8,000	8,000
COPY MACHINE/FAX RENTAL/LEAS	4,574	6,365	8,000	7,000
TOTAL OPERATING COSTS	\$ 372,862	\$ 675,188	\$ 4,232,450	\$ 1,476,100
TOTAL	\$ 372,862	\$ 675,188	\$ 4,232,450	\$ 1,476,100

County of Amherst, Virginia – Adopted Budget – FY 2025-2026

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 2023	ACTUAL FY 2024	AMENDED FY 2025	ADOPTED FY 2026
PERSONNEL	\$0	\$0	\$0	\$0
TOTAL OPERATING COSTS	4,188,109	5,067,506	5,415,455	5,241,979
CAPITAL	0	0	0	0
EXPENDITURES	\$4,188,109	\$5,067,506	\$5,415,455	\$5,241,979
REVENUES	0	0	960,885	782,622
NET COUNTY FUNDS	\$4,188,109	\$5,067,506	\$4,454,570	\$4,459,357

EXPLANATION OF CHANGES FOR FY 2026

The FY26 budget reflects no significant changes.

COUNTY STRATEGIC GOALS

Agency Pri-
marily Sup-
ports

1. Increase citizen satisfaction with their government
2. Promote and support high quality core services
3. Grow and diversify our economy
4. Be the employer of choice for the region

✓

✓

PERFORMANCE MEASURES

Departmental performance measures will be developed with the new strategic plan during FY 26.

	ACTUAL FY 2023	ACTUAL FY 2024	AMENDED FY 2025	ADOPTED FY 2026
INTEREST - RADIO	\$ 21,399	\$ 17,592	\$ 7,058	\$ 18,779
OTHER DEBT SERVICE COSTS	1,125	633,116	4,000	4,000
VRA - TAXABLE - PRINCIPAL	100,000	100,000	100,000	100,000
VRA - TAXABLE - INTEREST	174,615	28,317	27,629	26,776
VRA-NONTAXABLE-PRINCIPAL	160,888	275,650	242,978	208,638
VRA-NONTAXABLE-INTEREST	590,000	620,000	655,000	685,000
VPSA - PRINCIPAL	175,000	165,000	260,000	340,000
VPSA - INTEREST	551,818	293,530	282,800	267,650
PRINCIPAL - RADIO	277,760	281,960	292,129	292,042
SCHOOL DEBT INTEREST	232,391	62,269	43,201	27,018
SCHOOL DEBT PRINCIPAL	470,000	425,000	360,000	305,000
PINNACLE LEASE - PRINCIPAL	1,190,000	1,305,000	1,330,000	1,365,000
PINNACLE LEASE - INTEREST	243,113	215,044	185,400	155,081
GATEWAY	0	80,153	99,500	99,500
VPSA - 2023 INTEREST	0	0	960,885	782,622
VPSA - 2022 INTEREST	0	564,875	564,875	564,875
TOTAL OPERATING COSTS	\$ 4,188,109	\$ 5,067,506	\$ 5,415,455	\$ 5,241,979
TOTAL	\$ 4,188,109	\$ 5,067,506	\$ 5,415,455	\$ 5,241,979

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, 2024 was \$64.9 million. Following is an excerpt from the ACFR of Note 9 containing the long-term debt details:

County of Amherst, Virginia

Notes to Financial Statements

June 30, 2024

Note 9 – Long-Term Liabilities

Changes in long-term liabilities consisted of the following:

Primary Government					
Governmental Activities	Beginning Balance	Increases	Decreases	Ending Balance	Due Within One Year
General obligation bonds	\$ 20,375,000	\$ 15,855,000	\$ 590,000	\$ 35,640,000	\$ 620,000
Premium on bonds	3,319,346	609,324	335,147	3,593,523	330,662
	23,694,346	16,464,324	925,147	39,233,523	950,662
Lease revenue bonds	9,175,000	-	720,000	8,455,000	755,000
Leases	10,255,774	74,982	1,329,926	9,000,830	1,356,348
	19,430,774	74,982	2,049,926	17,455,830	2,111,348
Landfill closure/post-closure	6,438,439	508,715	-	6,947,154	-
Compensated absences	1,249,092	34,028	-	1,283,120	128,312
	7,687,531	542,743	-	8,230,274	128,312
	\$ 50,812,651	\$ 17,082,049	\$ 2,975,073	\$ 64,919,627	\$ 3,190,322

Primary Government					
Business-Type Activities	Beginning Balance	Increases	Decreases	Ending Balance	Due Within One Year
Revenue bonds	\$ 18,938,000	\$ -	\$ 608,000	\$ 18,330,000	\$ 624,000
Premium on bond	155,944	-	8,911	147,033	8,911
Notes payable	2,059,263	182,318	172,624	2,068,957	175,072
Compensated absences	167,410	6,958	-	174,368	17,437
	\$ 21,320,617	\$ 189,276	\$ 789,535	\$ 20,720,358	\$ 825,420

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					
	Beginning Balance	Increases	Decreases	Ending Balance	Due Within One Year
Revenue bond	\$ 1,250,000	\$ -	\$ -	\$ 1,250,000	\$ -

Discretely Presented Component Unit – School Board					
	Beginning Balance	Increases	Decreases	Ending Balance	Due Within One Year
Compensated absences	\$ 674,651	\$ 467,674	\$ -	\$ 1,142,325	\$ 114,233
Leases	87,453	47,779	55,901	79,331	36,802
Subscriptions	128,560	220,414	166,629	182,345	114,376
	\$ 890,664	\$ 735,867	\$ 222,530	\$ 1,404,001	\$ 265,411

County of Amherst, Virginia

Notes to Financial Statements

June 30, 2024

Details of long-term indebtedness are as follows:

Primary Government					
Purpose	Interest Rates	Date Issued	Final Maturity Date	Amount Issued	Amount Outstanding
Governmental Activities					
General Obligation Bonds					
Schools					
VPSA Bonds	4.100-5.600%	2004	2024	\$ 1,120,000	\$ 55,000
VPSA Bonds	4.600-5.100	2005	2025	1,615,000	160,000
VPSA Bonds	4.225-5.100	2006	2026	1,265,000	180,000
VPSA Bonds	4.100-5.100	2007	2027	3,325,000	660,000
VPSA Bonds	5.050	2020	2030	6,170,000	5,730,000
VPSA Bonds	4.050-5.050	2022	2042	13,000,000	13,000,000
VPSA Bonds	4.750-5.000	2023	2049	15,855,000	15,855,000
Total general obligation bonds					<u>\$ 35,640,000</u>
Lease Revenue Bonds					
Virginia Resource Authority	5.125	2020	2027	\$3,120,000	\$ 1,920,000
Virginia Resource Authority – Landfill	1.948-5.125	2020	2040	5,545,000	4,975,000
Virginia Resource Authority – Animal Shelter	0.404-2.525	2020	2037	1,860,000	1,560,000
Total lease revenue bonds					<u>\$ 8,455,000</u>
Business-Type Activities					
Virginia Resource Authority	0.412%	2020	2029	\$ 1,640,000	\$ 1,345,000
Virginia Resource Authority	5.125	2020	2040	1,660,000	1,540,000
Truist Bank 2021 Bond	2.010	2021	2037	6,081,000	5,445,000
Webster Bank 2023A Bond	3.760	2023	2026	7,500,000	7,500,000
Webster Bank 2023B Bond	3.980	2023	2026	2,500,000	2,500,000
Total revenue bonds					<u>\$ 18,330,000</u>
Notes Payable					
Sewage facilities note	- %	1998	2027	\$ 747,643	\$ 65,419
Sewage facilities note	4.140	2010	2029	329,751	108,932
Sewage facilities note	3.250	2011	2041	129,890	71,904
Sewage facilities note	2.800	2011	2041	41,049	23,261
Sewage facilities note	-	2013	2033	1,062,266	478,019
Sewage facilities note	3.220	2013	2043	30,001	22,381
Sewage facilities note	3.080	2014	2034	64,890	37,920
Sewage facilities note	3.140	2016	2036	50,297	33,803
Sewage facilities note	1.180	2020	2040	484,835	395,319
Sewage facilities note	-	2021	2041	752,889	639,955
Sewage facilities note	-	2022	2041	17,841	15,963
Sewage facilities note	3.820	2023	2043	182,318	176,081
Total notes payable					<u>\$ 2,068,957</u>

County of Amherst, Virginia

Notes to Financial Statements

June 30, 2024

Component Unit – Economic Development Authority

Purpose	Interest Rates	Date Issued	Final Maturity Date	Amount Issued	Amount Outstanding
Revenue Bond					
Truist Bank	3.500%	2022	2032	\$ 1,250,000	<u>\$ 1,250,000</u>

Annual Debt Payments

Year Ending June 30,	Primary Government			
	Governmental Activities			
	General Obligation and Lease			
	Revenue Bonds		Leases	
	Principal	Interest	Principal	Interest
2025	\$ 1,375,000	\$ 2,112,634	\$ 1,356,348	\$ 188,289
2026	1,430,000	1,869,654	1,388,091	157,179
2027	1,510,000	1,799,373	1,416,398	125,337
2028	1,910,000	1,716,513	1,441,972	92,900
2029	1,945,000	1,622,543	1,108,186	63,980
2030-2034	9,880,000	6,686,409	2,289,835	51,970
2035-2039	11,095,000	4,503,127	-	-
2040-2044	9,065,000	2,233,908	-	-
2045-2049	5,885,000	733,203	-	-
	<u>\$ 44,095,000</u>	<u>\$ 23,277,364</u>	<u>\$ 9,000,830</u>	<u>\$ 679,655</u>

Year Ending June 30,	Primary Government			
	Business-Type Activities			
	Revenue Bonds		Notes Payable	
	Principal	Interest	Principal	Interest
2025	\$ 624,000	\$ 551,581	\$ 175,072	\$ 21,134
2026	10,635,000	539,344	176,581	19,449
2027	650,000	144,890	178,143	17,712
2028	662,000	131,170	157,952	15,920
2029	677,000	116,595	159,625	14,072
2030-2034	2,643,000	385,377	638,818	51,089
2035-2039	2,219,000	123,578	413,707	26,763
2040-2044	220,000	5,240	169,059	6,010
	<u>\$ 18,330,000</u>	<u>\$ 1,997,775</u>	<u>\$ 2,068,957</u>	<u>\$ 172,149</u>

County of Amherst, Virginia

Notes to Financial Statements

June 30, 2024

Year Ending June 30,	Component Unit	
	Economic Development Authority	
	Revenue Bond	
	Principal	Interest
2025	\$ -	\$ 43,750
2026	21,840	43,750
2027	44,834	42,597
2028	46,412	41,014
2029	48,055	39,375
2030-2034	1,088,859	124,053
	\$ 1,250,000	\$ 334,539

Year Ending June 30,	Component Unit			
	School Board			
	Leases		Subscriptions	
	Principal	Interest	Principal	Interest
2025	\$ 36,802	\$ 1,950	\$ 114,376	\$ 7,093
2026	14,355	1,380	67,969	2,896
2027	9,572	979	-	-
2028	9,973	578	-	-
2029	8,629	163	-	-
	\$ 79,331	\$ 5,050	\$ 182,345	\$ 9,989

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.

The assets acquired through capital leases are as follows:

Furniture, equipment, and vehicles	\$ 292,937
Buildings and improvements	22,251,464
Less: accumulated depreciation	(7,191,894)
	\$ 15,352,507

County of Amherst, Virginia – Adopted Budget – FY 2025-2026

Transfers

DESCRIPTION

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

FINANCIAL DATA

	ACTUAL FY 2023	ACTUAL FY 2024	AMENDED FY 2025	ADOPTED FY 2026
PERSONNEL	\$0	\$0	\$0	\$0
TOTAL OPERATING COSTS	17,588,098	14,380,705	18,658,237	19,321,143
CAPITAL	0	0	0	0
EXPENDITURES	\$17,588,098	\$14,380,705	\$18,658,237	\$19,321,143
REVENUES	0	0	0	0
NET COUNTY FUNDS	\$17,588,098	\$14,380,705	\$18,658,237	\$19,321,143

EXPLANATION OF CHANGES FOR FY 2026

The FY26 budget reflects debt service reserve funding.

COUNTY STRATEGIC GOALS

Agency Pri-
marily Sup-
ports

1. Increase citizen satisfaction with their government	
2. Promote and support high quality core services	✓
3. Grow and diversify our economy	✓
4. Be the employer of choice for the region	

PERFORMANCE MEASURES

Departmental performance measures will be developed with the new strategic plan during FY 26.

	ACTUAL FY 2023	ACTUAL FY 2024	AMENDED FY 2025	ADOPTED FY 2026
TRANSFER TO LANDFILL	1,459,930	1,846,390	1,508,294	1,513,808
TRANSFER TO FUTURE FUND	0		42,608	0
TRANSFER TO CSA	347,755	661,949	650,000	650,000
TRANSFER TO SCHOOL CONSTRUCT	55,246	55,246	55,246	55,246
TRANSFER TO SCHOOL FUND	12,609,744	11,757,405	16,402,089	16,402,089
TRANSFER TO GRANTS	882,177	38,535	0	0
TRANSFER TO CONSTRUCTION		18,309	0	0
TRANSFER TO EDA	1,946,976	0	0	0
TRANSFER TO CONSERVATION	4,024	0	0	0
TRANSFER TO UNOBILGATED GF	282,246	0	0	0
TRANSFER TO DARE FUND	0	2,871	0	0
TRANSFER TO DEBT RESERVE	0	0	0	700,000
TOTAL OPERATING COSTS	\$ 17,588,098	\$ 14,380,705	\$ 18,658,237	\$ 19,321,143
TOTAL	\$ 17,588,098	\$ 14,380,705	\$ 18,658,237	\$ 19,321,143



AMHERST

Perfect Slice of Virginia

AMHERST COUNTY COMPONENT UNITS

County of Amherst, Virginia – Adopted Budget – FY 2025-2026

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 2023	ACTUAL FY 2024	ADOPTED FY 2025	ADOPTED FY2026
Revenues				
State	\$37,420,768	\$38,359,604	\$40,871,249	\$41,811,130
Federal	6,970,780	8,677,052	4,274,643	2,436,752
Local Operating Funds	13,477,316	15,970,859	16,402,089	16,402,089
Other Local Funds	611,162	400,371	193,427	193,427
Other	831,045	1,206,614	658,980	658,980
Child Nutrition	2,842,620	2,917,216	2,896,667	3,066,912
Total Revenues	\$62,153,691	\$67,531,716	\$65,297,055	\$64,569,290
Expenditures				
Instructional	36,065,089	40,328,055	42,286,471	43,131,573
Administration, Attendance & Health	2,617,646	2,970,662	3,254,686	3,532,613
Transportation	4,289,686	4,234,006	4,451,420	4,248,063
Maintenance	4,786,390	5,156,498	5,362,584	5,413,376
Technology	2,009,296	2,502,501	2,180,705	2,170,122
Federal Programs	6,627,123	8,197,116	4,205,542	2,347,651
Adult Regional Programs	689,102	773,031	658,980	658,980
School Construction	141,943	433,583	0	0
Child Nutrition	2,826,075	3,153,450	2,896,667	3,066,912
Total Expenditures	\$60,052,350	\$67,748,902	\$65,297,055	\$64,569,290

COUNTY STRATEGIC GOALS

Agency Pri-
marily Sup-
ports

1. Increase citizen satisfaction with their government

2. Promote and support high quality core services

✓

3. Grow and diversify our economy

✓

4. Be the employer of choice for the region

	ACTUAL FY 2023	ACTUAL FY 2024	ADOPTED FY 2025	ADOPTED FY 2026
State Revenues				
<u>Standard of Quality Programs (SOQ)</u>				
Basic Aid - PPA	\$14,495,046	\$15,344,195	\$17,552,439	\$17,624,187
Textbooks - PPA	346,208	345,252	415,317	404,394
Vocational Ed SOQ - PPA	407,980	406,854	679,487	661,616
Gifted SOQ - PPA	143,839	146,050	165,981	161,616
Special Education - PPA	1,731,301	1,726,520	2,318,554	2,257,575
Special Education - Add-On	0	0	0	230,323
Remedial Education SOQ - PPA	559,665	558,120	0	0
VRS Retirement	2,058,209	2,052,524	2,175,913	2,118,687
Social Security	883,958	881,516	1,011,450	984,848
Group Life	62,766	62,593	62,243	60,606
Remedial Summer School	212,336	137,633	127,953	195,914
English As a Second Language - LM	52,901	55,017	95,098	188,401
At-Risk - LM	0	0	3,151,212	3,123,543
<u>Incentive Programs</u>				
At-Risk - LM	830,518	40,701	0	0
4 YR Old Program - LM	680,488	697,342	0	0
Compensation Supplement	921,846	2,335,054	710,103	1,449,980
Grocery Tax Hold Harmless	351,021	872,867	896,569	895,521
Rebenchmarking Hold Harmless	898,420	908,074	0	0
School Construction	2,039,929	0	0	0
Technology (20% Match)	291,035	239,762	284,000	284,000
<u>Categorical Programs</u>				
Special ED - Homebound	45,047	22,182	37,851	44,051
<u>Lottery Funded Programs</u>				
Foster Care Regular	52,547	78,069	99,471	124,090
Foster Care Special ED	20,354	66,496	30,000	30,000
At-Risk - LM	914,707	1,754,815	1,151,810	1,204,702
Early Reading Intervention - LM	181,848	132,489	154,623	133,808
Mentor Teaching Program	0	1,409	1,409	3,081
Primary Class Size K-2 - LM	692,940	698,465	768,853	746,401
SOL Algebra Readiness - LM	68,514	68,639	85,342	85,150
Project Graduation	6,294	6,294	13,975	13,975
Student Achievement Grants	16,405	16,346	16,405	16,054
Special Education Regional Tuition	496,268	786,888	804,172	771,766
Vocational	42,870	39,673	34,906	30,839
Infrastructure and Operations	1,056,541	1,056,045	1,057,012	1,029,271
Other Funds	647,655	933,123	0	0
<u>Early Childhood Care and Education Programs</u>				
Virginia Preschool Initiative	0	0	981,733	974,771
<u>Other State Funds</u>				
National Board Certification	7,500	7,500	7,500	0

	ACTUAL FY 2023	ACTUAL FY 2024	ADOPTED FY 2025	ADOPTED FY 2026
State Sales Tax	6,203,812	5,881,097	5,979,868	5,961,960
Total State Revenues	\$37,420,768	\$38,359,604	\$40,871,249	\$41,811,130
Federal Revenues				
Forest Reserve	68,865	68,520	59,101	59,101
Medicaid	18,031	107,046	10,000	30,000
Erate	256,761	304,370	0	0
Title I	968,519	1,019,167	996,654	996,654
Title II (School Improvement & CSRD)	163,644	141,818	158,573	158,573
Title IV	67,527	111,691	73,631	73,631
Title VI-B	1,039,957	1,160,476	1,009,618	1,009,618
Preschool Funds	39,036	27,021	20,925	20,925
Carl Perkins	82,443	90,701	88,250	88,250
Title III	2,184	5,913	0	0
Other Federal	72,645	155,522	0	0
CARES Funds	4,191,168	5,484,807	1,857,891	0
Total Federal Revenues	\$6,970,780	\$8,677,052	\$4,274,643	\$2,436,752
Local Revenues				
Amherst County Contribution to Operations	\$13,477,316	\$15,970,859	\$16,402,089	\$16,402,089
Other Local Funds				
Sale Furniture & Equipment	12,943	16,172	0	0
Insurance Payments	31,491	36,176	0	0
Transportation	17,660	28,461	0	0
Rents (Johnson Dental Clinic)	22,385	18,941	0	0
Rebates & Refunds	383	25,186	0	0
Sale - Other Vehicles	0	0	0	0
Tuition - Private Source	4,346	8,460	5,500	5,500
Summer School Tuition	0	0	0	0
Reimbursement for Fuel Costs	84,455	77,837	70,000	70,000
Donations/Special Gifts	16,996	19,453	0	0
Tuition - County/City	0	0	0	0
Sale - School Buses	1,095	0	0	0
Other Funds Misc.	419,408	169,685	117,927	117,927
Transfer Funds from Textbook Fund	0	0	0	0
School Construction Local - CIP	141,943	433,583	0	0
Adult Regional Programs	689,102	773,031	658,980	658,980
Child Nutrition Program	2,842,620	2,917,216	2,896,667	3,066,912
Total Local Funds	\$17,762,143	\$20,495,060	\$20,151,163	\$20,321,408
TOTAL REVENUES	\$62,153,691	\$67,531,716	\$65,297,055	\$64,569,290

	ACTUAL FY 2023	ACTUAL FY 2024	ADOPTED FY 2025	ADOPTED FY 2026
Expenditures				
Instruction				
Elementary Instruction	\$12,885,676	\$14,290,936	\$14,928,764	\$15,467,259
Secondary Instruction	15,341,630	17,140,359	18,156,525	18,418,571
Other Instruction	852,952	1,073,337	1,045,509	1,070,978
Guidance Services	1,569,245	1,899,755	1,981,340	1,964,603
Social Workers	212,687	235,211	246,004	252,529
Homebound	139,277	176,010	169,305	228,983
Total Elem/Secondary Supervisors	1,298,441	1,585,524	1,717,330	1,593,082
Total Elem/Secondary Media	879,324	920,805	981,805	994,420
Total Elem/Secondary Principals	2,885,857	3,006,118	3,059,889	3,141,148
Administrative, Attendance & Health				
Board Services	35,243	48,575	38,203	38,551
Executive Administration Services	590,305	582,672	644,984	667,343
Information Services	0	0	0	133,805
Personnel Services	337,422	479,001	593,550	609,019
Fiscal Services	482,283	522,871	574,872	618,183
Health Services	812,977	947,328	999,461	1,050,917
Psychological Services	357,328	388,334	400,116	411,295
Speech/Audiology Services	2,088	1,881	3,500	3,500
Transportation				
Management and Direction	261,103	275,919	300,727	310,088
Vehicle Operation Services	2,659,036	2,675,529	3,135,234	3,238,171
Monitoring Services	357,760	379,942	297,242	304,574
Vehicle Maintenance Services	1,011,787	428,508	328,217	335,230
School Buses	0	413,170	280,000	0
Other Vehicle and Equipment	0	60,938	110,000	60,000
Maintenance				
Management and Direction	182,890	205,729	159,926	164,587
Building Services	4,029,573	4,280,514	4,807,529	4,817,942
Grounds Services	163,244	303,811	188,616	216,834
Equipment Services	7,918	12,014	15,000	15,000
Vehicle Services(Non-pupil)	60,426	14,998	10,000	10,000
Security Services	328,356	323,236	170,513	178,013
Warehousing and Distributing Services	7,269	2,648	11,000	11,000
Non Instructional Operations	6,714	13,548	0	0

	ACTUAL FY 2023	ACTUAL FY 2024	ADOPTED FY 2025	ADOPTED FY 2026
Technology				
Classroom Instruction	1,025,064	886,037	861,412	872,674
Instructional Support	526,529	954,666	581,404	598,889
Administration	310,779	452,002	512,740	464,081
Attendance & Health	121,999	153,285	181,694	181,874
Pupil Transportation	7,646	8,741	10,216	19,365
Operations & Maintenance	17,279	47,770	33,239	33,239
Federal Programs	6,627,123	8,197,116	4,205,542	2,347,651
Adult Regional Programs	689,102	773,031	658,980	658,980
School Construction - Local	141,943	433,583	0	0
Child Nutrition	2,826,075	3,153,450	2,896,667	3,066,912
Total Expenditures	\$60,052,350	\$67,748,902	\$65,297,055	\$64,569,290

**AMHERST
COUNTY
2026-2030
CAPITAL
IMPROVMENT
PLAN**



CAPITAL IMPROVEMENT PLAN

Amherst County's Capital Improvement Plan is a multi-year plan for public improvements that is considered each year by the Board of Supervisors. The first year of the plan is always a part of the proposed budget for 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.

[illegible]

FY 2026-2030 CAPITAL PROJECT REQUEST

PROJECT TITLE	<u>New Public Safety Station</u>	Project # <u>2</u>
DEPARTMENT/ORGANIZATION	<u>Public Safety</u>	DATE <u>10/28/16 11/20/2024</u>
DEPARTMENTAL PRIORITY	<u>High</u>	SUBMITTED BY: <u>Brad Beam</u>
REQUIRED BY FISCAL YEAR	<u>Budget years FY 25-FY 28</u>	POSITION <u>Public Safety Director</u>

Meets Board Goal:

Project Description

To build a Fire and EMS station on the Southern End of Amherst County.

Justification

Amherst County needs to prepare for a new station to house Public Safety Staff and equipment. This station could also house the Volunteer Fire Department if they identify a similar need for space. 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 or adequate for staff

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

Project Costs

	FY 25-26	FY 26-27	FY 27-28	FY 28-29	FY 29-30	Beyond 2030	Total
Prelim Design/Plans							\$ -
Engineering/Arch Serve	\$450,000						\$420,000
Land Acquisition	\$250,000						\$250,000
Site Prep							\$ -
Construction		\$7,000,000					\$7,000,000
Heavy Equipment							\$ -
Light Equipment/Furniture							\$ -
Hardware/Software							\$ -
Total Capital Cost Est.	\$700,000	\$7,000,000	\$ -	\$ -	\$ -		\$7,700,000
Total Operating Impact Est	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Expenditure	\$700,000	\$7,000,000	\$ -	\$ -	\$ -		\$7,700,000

Funding Sources

	FY 25-26	FY 26-27	FY 27-28	FY 28-29	FY 29-29	Beyond 2030	Total
Local funds	\$700,000						\$375,000
Financing		\$7,000,000	\$ -				\$7,000,000
			\$ -				\$ -
Total Financing	\$700,000	\$7,000,000		\$ -	\$ -	\$ -	\$7,375,000

FY 2026-2030 CAPITAL PROJECT REQUEST

PROJECT TITLE	Amherst FD Brush 16 Replacement	Project #	3
DEPARTMENT/ORGANIZATION	Public Safety	DATE	11/12/23
DEPARTMENTAL PRIORITY	High	SUBMITTED BY:	Brad Beam
REQUIRED BY FISCAL YEAR	FY 24-25	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 November 2024 the Mileage on the this vehicle is 19,335 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.

Sale Rep. with Atlantic Emergency Solutions current estimated cost of a general Brush Truck as of 11/2023 is \$300,000 with an anticipated increase by July 2024.

Project Costs

	FY 25-26	FY 26-27	FY 27-28	FY 28-29	FY 29-30	Beyond 2030	Total
AFD Brush 16	\$375,000						375,000
							0
							0
							0
							0
							0
							0
							0
Total Capital Cost Est.	\$375,000	0	0	0	0	0	375,000
Total Operating Impact Est	\$ -	0	0	0	0	0	0
Total Expenditure	\$375,000	0	0	0	0	0	375,000

Funding Sources

	FY 25-26	FY 26-27	FY 27-28	FY 28-29	FY 29-29	Beyond 2030	Total
Local funds	\$375,000						\$375,000
			\$ -				\$ -
			\$ -				\$ -
Total Financing	\$375,000	\$ -		\$ -	\$ -	\$ -	\$375,000

FY 2025-2029 CAPITAL PROJECT REQUEST

PROJECT TITLE	Pedlar FD Brush 32 Replacement	Project #	4
DEPARTMENT/ORGANIZATION	Public Safety	DATE	11/20/24
DEPARTMENTAL PRIORITY	High	SUBMITTED BY:	Brad Beam
REQUIRED BY FISCAL YEAR	FY 25-26	POSITION	Director
Meets Board Goal			

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 November 2024 the Mileage on the this vehicle is 14,453 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 Atlantic Emergency Solutions current estimated cost of a general Brush Truck is \$350,000 with an anticipated increase by July 2025.

Project Costs

	FY 25-26	FY 26-27	FY 27-28	FY 28-29	FY 29-30	Beyond 2030	Total
Pedlar Brush 32	\$375,000						\$375,000
			\$				\$ -
			\$				\$ -
			\$				\$ -
			\$				\$ -
			\$				\$ -
			\$				\$ -
			\$				\$ -
			\$				\$ -
Total Capital Cost Est.	\$375,000	\$ -		\$ -	\$ -	\$ -	\$375,000
Total Operating Impact Est	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Expenditure	\$375,000	\$ -		\$ -	\$ -	\$ -	\$375,000

Funding Sources

	FY 25-26	FY 26-27	FY 27-28	FY 28-29	FY 29-30	Beyond 2030	Total
Local funds	\$375,000				\$ -		\$375,000
							\$ -
							\$ -
Total Financing	\$375,000	\$ -	\$0	\$ -	\$ -	\$ -	\$375,000

FY 2026-2030 CAPITAL PROJECT REQUEST

PROJECT TITLE	Dispatch CAD/RMS Software	Project #	5
DEPARTMENT/ORGANIZATION	Amherst County Fire/EMS	DATE	
DEPARTMENTAL PRIORITY		SUBMITTED BY:	Brooke Coleman
REQUIRED BY FISCAL YEAR	FY25-26	POSITION:	Division Manager of Communications
	Meets Board Goal		

Project Description

The Communications Division of ACFE desires to replace the current, outdated Computer Aided Dispatch (CAD) and Records Management System (RMS) software for law enforcement with a more modern and robust software platform, allowing for more efficient call taking and processing, rapid and accurate dispatch of first responders, and seamless integration with various technologies used to support public safety response systems. Additionally, enhanced data analysis capabilities will assist with the commitment to continuous evaluation and improvement of operational effectiveness by providing data-driven insights that can be used to identify performance metrics and areas for improvement within operations. Acquiring a new CAD/RMS system is projected to include: Installation of new CAD/RMS software, conversion of existing data into the new system, and training of personnel on the new system. The majority of the existing hardware will remain in use. Currently Amherst County is paying \$62,000 a year for CAD maintenance. There are funds in the 911 tax funds that could cover the capital cost, or the first five years of subscription/service.

Justification

This project aims to replace the current CAD/RMS software used by Amherst County Fire/EMS, Amherst County Sheriff's Office, and the Town of Amherst Police Department. The current CAD/RMS software has been found to lack critical functionality, leading to inefficiencies in call taking, processing, and dispatching, creating the potential to negatively impact public safety responses as a whole. Poor integration with systems such as mapping and records management hinders operational effectiveness and creates the need for manual data entry, which causes delays and creates greater opportunity for error. These, coupled with lacking vendor support, pose a significant risk to system reliability and situational awareness, which ultimately threatens community and responder safety. Investing in a new CAD/RMS software system is necessary to maintain efficient emergency and non-emergency response operations and to ensure the safety of our community and responders.

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

The current CAD/RMS software lacks functionality and is not reliable. The current software host, ID Networks, is not reliable and does not provide adequate customer service. The result is increased call processing times, leading to delayed response times and the opportunity for error. This presents a safety risk to Amherst County first responders and the community/citizens.

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

Central Square - Nov. 2024

365 Labs - Nov. 2024

Project Costs

	FY 25-26	FY 26-27	FY 27-28	FY 28-29	FY 29-30	Beyond 2030	Total
Prelim Design/Plans							\$ -
Engineering/Arch Serv							\$ -
Land Acquisition							\$ -
Site Prep							\$ -
Construction							\$ -
Heavy Equipment							\$ -
Light Equipment/Furniture							\$ -
Hardware/Software	\$600,000						\$ 600,000
Total Capital Cost Est.	\$ 600,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 600,000
Total Operating Impact Est		\$140,000	\$ 140,000	\$ 140,000	\$ 140,000	\$140,000	\$ 1,000,000
Total Expenditure	\$ 600,000	\$ 140,000	\$ 140,000	\$ 140,000	\$ 140,000	\$140,000	\$ 1,600,000

Funding Sources

	FY 25-26	FY 26-27	FY 27-28	FY 28-29	FY 29-30	Beyond 2030	Total
Local recurring funds		\$140,000	\$140,000	\$140,000	\$140,000	\$140,000	\$ 700,000
911 Fund	\$ 600,000						\$ 600,000
							\$ -
Total Financing	\$ 600,000	\$ 140,000	\$ 140,000	\$ 140,000	\$ 140,000	\$140,000	\$ 1,300,000

FY 2026-2030 CAPITAL PROJECT REQUEST

PROJECT TITLE	<u>Cardiac Monitor Replacement</u>	Project #	<u>6</u>
DEPARTMENT/ORGANIZATION	<u>Public Safety</u>	DATE	<u>11/20/24</u>
DEPARTMENTAL PRIORITY	<u>High</u>	SUBMITTED BY:	<u>Benjamin Bond</u>
REQUIRED BY FISCAL YEAR	<u>FY 26</u>	POSITION	<u>EMS and Operations Division Manager</u>
	<u>Meets Board Goal</u>		

Project Description

This will replace all of the Zoll X Series Cardiac Monitors/Defibrillators on Public Safety Apparatus.

Justification

Many of the monitors are 7-10 years old. The projected life span of the devices is 7-10 years based on use and service. These devices are used for monitoring vital signs, obtaining EKG's, and defibrillation of patients in cardiac arrest. The monitors are used on almost every patient interaction by the Public Safety Staff. This project would replace all of the devices at one time, allow Public Safety Staff to plan for future replacement cycles, further establish consistency among all apparatus, and staff could be trained to proficiency on a single device.

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

Continue to utilize the devices we currently have until they are no longer usable or serviceable. Based on the age of the devices this could cause harm to patients and be a liability to the County.

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

Stryker - September 17, 2024

Project Costs

	FY 25-26	FY 26-27	FY 27-28	FY 28-29	FY 29-30	Beyond 2030	Total
10 Lifepak 35 Cardiac Monitors and Accessories	\$ 534,176						\$ 534,176
							\$ -
							\$ -
							\$ -
							\$ -
							\$ -
							\$ -
							\$ -
Total Capital Cost Est.	\$ 534,176	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 534,176
Total Operating Impact Est	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Expenditure	\$ 534,176	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 534,176

Funding Sources

	FY 25-26	FY 26-27	FY 27-28	FY 28-29	FY 29-30	Beyond 2030	Total
Local funds	\$ 534,176						\$ 534,176
							\$ -
							\$ -
Total Financing	\$ 534,176	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 534,176

stryker

Amherst County LP35 x10 Estimated Quote If Purchased in July of 2025

Quote Number: 1000000

Sent to: Stryker Sales LLC
2140 HETTINGER PLACE
CHICAGO IL 60675-1223
USA

Version: 1
Prepared For: AMHERST COUNTY PUBLIC SAFETY
Attn:

Rep: Mike Kane
Email: michael.kane@stryker.com
Phone Number:
Mobile: (307) 526-1165

Quote Date: 06/17/2024
Expiration Date: 01/31/2025
Contract Start: 06/17/2024

Delivery Address	Sold To - Shipping	Bill To Address
Name: AMHERST COUNTY PUBLIC SAFETY	Name: AMHERST COUNTY PUBLIC SAFETY	Name: AMHERST COUNTY PUBLIC SAFETY
Account #: 0000000	Account #: 0000000	Account #: 0000000
Address: 118 TAYLOR ST	Address: 118 TAYLOR ST	Address: PO Box 140
AMHERST	AMHERST	AMHERST
Virginia 24521-0100	Virginia 24521-0100	Virginia 24521-0140

Equipment Products:

#	Product	Description	UOM	Qty	Sell Price	Total
1.0	1000000002	LF35EUS-MAS-SP-CC-MED-CSS-Sub-Inst-15-WFH-CELL-NCORR-STOBT	PCR	10	\$47,800.00	\$478,000.00
2.0	1100000001	LF35RA-TLEX-Lithium-Ion Battery	PCR	10	\$0.00	\$0.00
3.0	1100000008	LF35RA-30 Storage Bag Kit	PCR	10	\$400.00	\$4,000.00
4.0	1120000002	Shoulder Strap	PCR	10	\$80.00	\$800.00
5.0	1100000004	RED NET DCC Reusable Storage Rack	PCR	10	\$220.00	\$2,200.00
6.0	1100000010	LF35-4 Reusable cartons 8-wheeled 40" Asset Storage	PCR	10	\$807.20	\$8,072.00
7.0	1100000002	LF35-4 Reusable cartons 8-wheeled 40" Asset Storage	PCR	10	\$700.00	\$7,000.00
8.0	1111000001	LF35RA-3-wire equipment protected DCC cable	PCR	10	\$90.00	\$900.00
9.0	1100000001	LF35RA-35 AC Power Adapter Kit	PCR	10	\$0.00	\$0.00
10.0	1110000002	LF35RA-TLEX-Battery Charger	PCR	5	\$2,400.00	\$12,000.00
11.0	1110000001	AC Power Cord (With American, hospital grade)	PCR	10	\$88.40	\$884.00
12.0	1100000000	LF35RA-35 AC Power Adapter Kit	PCR	10	\$0.00	\$0.00
13.0	1100000000	LF35-4 Reusable cartons 8-wheeled 40" Asset Storage	PCR	10	\$2,500.00	\$25,000.00
14.0	1100000000	LF35-4 Reusable cartons 8-wheeled 40" Asset Storage	PCR	10	\$2,500.00	\$25,000.00
15.0	1110000001	Reusable Cut-Off, 8-14 cm	PCR	10	\$20.00	\$200.00
16.0	1110000001	Reusable Cut-Off, 15-20 cm	PCR	10	\$27.00	\$270.00
17.0	1110000001	Reusable Cut-Off, 21-25 cm	PCR	10	\$33.00	\$330.00
18.0	1110000001	Reusable Cut-Off, 26-44 cm	PCR	10	\$0.00	\$0.00

Stryker Medical - Account Reinstatement: <https://www.stryker.com/usa/medical> - PO BOX 83000 - Chicago, IL 60675-0000

stryker

Amherst County LP35 x10 Estimated Quote If Purchased in July of 2025

Quote Number: 1000000

Sent to: Stryker Sales LLC
2140 HETTINGER PLACE
CHICAGO IL 60675-1223
USA

Version: 1
Prepared For: AMHERST COUNTY PUBLIC SAFETY
Attn:

Rep: Mike Kane
Email: michael.kane@stryker.com
Phone Number:
Mobile: (307) 526-1165

Quote Date: 06/17/2024
Expiration Date: 01/31/2025
Contract Start: 06/17/2024

#	Product	Description	UOM	Qty	Sell Price	Total
19.0	1124000002	Printer Paper: 100 mm (2 per box)	PR	10	\$20.00	\$200.00
20.0	1100000000	Portable QMR COMBO RTE (passive/active/inducted) Electrode W/IR-EDGE System Technology	PCR	20	\$48.00	\$960.00
Equipment Total:						\$100,000.00

Trade In Credit:

Product	Description	Qty	Credit \$	Total Credit
19.2X-LP35	TRADE IN 2024 3-SEMI-PR FOR LP35	5	-\$5,000.00	-\$5,000.00

Data Solutions:

#	Product	Description	Qty	Sell Price	Total
12.0	01000000	Core Pro Tier 2 5,000/25,000 amplitude volume includes device set up, 24/7, total management, transmission, connectivity, ePCR integration, LIFEMET Care app and browser access for configuration, for streaming and post event analysis tools	1	\$2,000.00	\$2,000.00
Data Solutions Total:					\$2,000.00

Price Totals:

Estimated Sales Tax (0.0000%)	\$0.00
Freight/Shipping:	\$0.00
Grand Total:	\$534,175.28

Prices: In effect for 30 days

Terms: Net 30 Days

Stryker Medical - Accounts Receivable - accountsreceivable@stryker.com - PO BOX 90008 - Chicago, IL 60675-0008



**Amherst County LP36 x10 Estimated Quote #
Purchased in July of 2025**

Quote Number: 10888888

Revised To: Newell Sales, LLC
20101 WYOMING BLVD
CHICAGO IL 60675-1202
USA

Version: 1
Prepared For: AMHERST COUNTY PUBLIC SAFETY
Attn:

Rep: Mike Stone
Email: mstone@stryker.com
Phone Number:
Mobile: (271) 255-1740

Quote Date: 08/11/2024

Expiration Date: 01/31/2025

Contract Ref: 08/11/2024

Terms and Conditions:

Deal Consumation: This is a quote and not a commitment. This quote is subject to final credit, pricing, and documentation approval. Legal documentation must be signed before your equipment can be delivered. Documentation will be provided upon completion of our review process and your selection of a payment schedule. Confidentiality Notice: Recipient will not disclose to any third party the terms of this quote or any other information, including any pricing or discounts, offered to be provided by Stryker to Recipient in connection with this quote, without Stryker's prior written approval, except as may be requested by law or by lawful order of any applicable government agency. A copy of Stryker Medical's terms and conditions can be found at <https://www.stryker.com/terms-conditions/index.html>

Stryker Medical - Accounts Receivable - accountsreceivable@stryker.com - PO BOX 90008 - Chicago, IL 60675-0008

FY 2026-2030 CAPITAL PROJECT REQUEST

PROJECT TITLE	EMS Division Manager Vehicle - Replacement	Project #	<u>7</u>
DEPARTMENT/ORGANIZATION	Public Safety	DATE	<u>11/20/24</u>
DEPARTMENTAL PRIORITY	High	SUBMITTED BY:	<u>Benjamin Bond</u>
REQUIRED BY FISCAL YEAR	FY 26	POSITION	<u>EMS and Operations Division Manager</u>
	Meets Board Goal		

Project Description

This vehicle will replace the EMS/Operations Division Manager vehicle.

Justification

The current vehicle is a 2017 Chevrolet 2500 with 117,200 miles on it. The new vehicle will have capabilities of operating as Incident Command, serving administrative functions, and be a Virginia Office of EMS licensed vehicle. We plan to transfer as much current equipment between the two vehicles as possible. The 2017 Chevrolet will then be transitioned to replace the Public Safety Fuel/Logistics Vehicle.

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

This vehicle could either have high maintenance costs or become unreliable for emergency calls if not replaced or reassigned.

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

PennCare November 13, 2024

Project Costs

	FY 25-26	FY 26-27	FY 27-28	FY 28-29	FY 29-30	Beyond 2030	Total
EMS Division Manager Vehicle	137,152						\$ 137,152
							\$ -
							\$ -
							\$ -
							\$ -
							\$ -
							\$ -
							\$ -
							\$ -
Total Capital Cost Est.	\$ 137,152	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 137,152
Total Operating Impact Est	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Expenditure	\$ 137,152	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 137,152

Funding Sources

	FY 25-26	FY 26-27	FY 27-28	FY 28-29	FY 29-30	Beyond 2030	Total
Local funds	\$ 137,152						\$ 137,152
							\$ -
							\$ -
Total Financing	\$ 137,152	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 137,152



FORMAL PROPOSAL

Proposal Date: Nov 15 2014 9:08PM

Prepared for: **Bradley Seam**
Amherst County Public Safety
119 Taylor St
Amherst, VA 24521

For your consideration, the listed items are valid for a period of no more than 60 days from the above date (unless listed otherwise). PennCare is not responsible for price changes of goods or products not directly manufactured by Fastlane Emergency Vehicles. Only items below shall be considered "part of this proposal". As is all information you share with us, we ask that you and/or your organization please retain this info as close as confidential. Please review the following information. If all items are acceptable, please forward over a Purchase Order with your preferred payment terms options, as listed above. We look forward to doing business with you. Should you require any clarification or have any questions, please do not hesitate to reach out.

Description:

DETAILS	TOTAL PROJECT COST
Concession built on vehicle of type: F350 As outlined in accompanying Build Specifications document (includes vehicle if PennCare or Fastlane is supplying)	\$137,152.00

Vehicle/Chassis Details

Supplied in Proposal? **YES** Type: **F350**

Reflected in the total project cost above for your review:

Vehicle MSRP	\$61,745
Less Chassis Concession	\$
Vehicle Net	\$61,745

Pricing here reflects PennCare's standard terms of **Net 15 Days** of completed work. Other terms and discounts apply and can be provided upon request.

Current Lead Time: **90-120 days after receipt of order.**

Respectfully Submitted: **Sean Swanson**

Thank you for this opportunity. I am confident that once you have had a chance to review the contents within, you will share our opinion that PennCare and Fastlane is the best choice for your department's needs.

Please Note: If PennCare or Fastlane are to supply the vehicle as part of this project, we can neither guarantee the model year nor pricing of the vehicle proposed. Recent events have caused both Ford and GM to cancel and reject chassis orders all together. Fastlane will confirm model year and pricing once the order is submitted to the vehicle manufacturer and remain in continuous contact with the customer with any changes or updates.

Quote Ref.: Quote #00000000000000000000

Page 1 of 2



FORMAL PROPOSAL

Together, Fastlane will confirm model year and pricing once the order is submitted to the vehicle manufacturer and remain in continuous contact with the customer with any changes or updates.

***Terms Details:** If Fastlane is to supply the vehicle as part of this project, we can neither guarantee the model year nor pricing of the vehicle proposed. Recent events have caused both Ford and GM to cancel and reject chassis orders all together. Fastlane will confirm model year and pricing once the order is submitted to the vehicle manufacturer and remain in continuous contact with the customer with any changes or updates. If this proposal includes an in-stock chassis provided by Fastlane, full payment of the chassis is due within 15 days after receipt of order to ensure accuracy of the price quoted and to secure the vehicle for uplift. Title and ownership of the vehicle will be transferred to the customer once payment has cleared and paperwork received from manufacturer. If terms include deposit/CDO the deposit amount of 25% of the Total Project Cost (not to include the Vehicle net price) is due within 15 days after receipt of order.

Quote Ref.: Quote #00000000000000000000

Page 2 of 2

FY 2025-2029 CAPITAL PROJECT REQUEST

PROJECT TITLE	Mobile Technology/Connectivity Infrastructure	Project #	8
DEPARTMENT/ORGANIZATION	Fire/EMS	DATE	11/21/24
DEPARTMENTAL PRIORITY	Med	SUBMITTED BY:	Ryan Sandy
REQUIRED BY FISCAL YEAR	FY27	POSITION	Division Chief - Support Services
	Meets Board Goal		

Project Description

Replaces wireless access points and reporting computers in Fire/EMS ambulances, quick response vehicles, and administrative staff vehicles.

Justification

As time progresses, current technology becomes ineffective and outdated. Routers are generally recommended to be replaced every 5 years, and toughbook computers typically last up to 5+ years before needing replaced. Wireless access points on some of our fleet are nearing 8 years old - the manufacturer has deemed them 'end of life' and the software is no longer supported. The toughbook computers are also nearly that old.

8 vehicles need wireless upgrade, as new vehicles have the current technology, 15 toughbooks would replace the 11 currently in use, with 4 spares reserved for future use, while a toughbook is out for repair, or to replace unrepairable software/hardware issues.

Wireless internet connectivity is crucial to smooth operations - heart monitors, Mobile CAD, narcotic safes/locks, and reporting softwares all utilize internet services to streamline effectiveness and communications. Additionally, any call for service that Fire/EMS responds to should receive a timely report according to VAOEMS or NFIRS, complete with Patient signatures

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

Continue to utilize current technology until no longer usable. Due to the age and outdated technology of these devices, communications would be slower and potentially absent at times

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

Wireless Access Points: AWDS - 11/08/2024

Toughbooks: Law and Order Technology - 10/30/2024

Project Costs

	FY 25-26	FY 26-27	FY 27-28	FY 28-29	FY 29-30	Beyond 2030	Total
Toughbook and Accessories x15		\$ 63,244					\$ 63,244
Keyboards x15		\$ 7,811					\$ 7,811
Service Bundle		\$ 8,285					\$ 8,285
Protection Plus Warranty		\$ 9,694					\$ 9,694
Cradlepoint x8		\$ 7,861					\$ 7,861
Antenna x8		\$ 3,923					\$ 3,923
							\$ -
							\$ -
Total Capital Cost Est.	\$ -	\$ 100,819	\$ -	\$ -	\$ -	\$ -	\$ 100,819
Total Operating Impact Est.	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Expenditure	\$ -	\$ 100,819	\$ -	\$ -	\$ -	\$ -	\$ 100,819

Funding Sources

	FY 25-26	FY 26-27	FY 27-28	FY 28-29	FY 29-30	Beyond 2030	Total
Local funds		\$ 100,819					\$ 100,819
							\$ -
							\$ -
Total Financing	\$ -	\$ 100,819	\$ -	\$ -	\$ -	\$ -	\$ 100,819



Date	Quote #
11-06-2024	Am20-19411

2030 Quantum Lakes Drive
Suite 203
Brynson Beach, FL 33426
USA
Voice: (561) 285-9000
Fax: (561) 627-6445

Query Member: A1000002480M
 Query Date: Oct 30, 2004
 Page: 1

Contact:		Phone:	Email:			
Amherst County Public Safety - Ben Bond		(434) 948-9307	bbond@amherstcountyva.gov			
Sales Rep	Quote Expires	Terms	Ship Date	Ship Via		
Michelle Guzzo H..	12/08/2014	Net 30	11/05/2014	FedEx Ground		
Special Instructions						
Part #	Qty	Description	MFRP	Disc.	Per Unit	Total
MSR110657-000-0	8	Chameleon 1.5m Electric Mobile Security Pole, Advanced Plus, and Remote Control with Yolk 300 watt LED 10M light, and embedded alarm, no 40 power supply or antenna. Replaces	1,111.00	11.5%	\$982.00	7,856.00
PWC1024-0001-000	8	Power Technology Signal Transmitter Low 1 meter tall(4' x 17" Google logo) to fit wall 180° external antenna, 1A 1T voltage, 4' inch Base	394.33	11.5%	\$348.00	2,784.00
Subtotal Shipping Cost (FedEx Ground)						11,793.20
Total						\$11,793.20

††† Please send all FWT and non-FWT related correspondence to: fwtdirector@montclair.edu

Ordered To:
Amherst Fire And EMS Department
135 2nd St
Amherst, N.Y. 14221
United States

Copyright Clearance Center

Customer ID	Good Thru	Payment Terms	Sales Rep
Atlanta Pop V.A.	11/28/04	Net 30 Days	

Quantity	Item	Description	Unit Price	Amount
1.00	CP-2372-9MM	W111 Pro Intel Core i5 7th Gen 12" QHD Retired Mult. Touch/Digpen, 16GB, Intel Iris Xe, SSD 512GB SSDW-FR 6E BT 4G Modem (H) OS: Windows 10 Pro Access Modem	8,215.25	8,215.25
1.00	CP-S147PVS	Public Sector 3-year Service Bundle Includes 24x7 and 100 year of Premier Deployment service	852.35	852.35
1.00	CP-VEK32LMP	New Premium Replacement - CP-32 Red Keyboard (L) Only	520.75	520.75
1.00	F2-S5-00016M	W111 Pro i5-3.36 Gen4, 7042, 1080 HD Touchscreen, 16GB, Intel Iris Xe, 512GB SSD, Intel SSD 660P 512GB, Intel 24MP Webcam, Windows 10 Pro Keyboard	2,357.47	2,357.47
1.00	F2-S5-02-000M	W111 Pro i5-3.36 Gen4, 7042, 1080 HD Touchscreen, 16GB, Intel Iris Xe, 512GB SSD, Intel SSD 660P 512GB, Intel 24MP Webcam, Windows 10 Pro Keyboard	3,023.42	3,023.42
1.00	CP-S1-CLNTRV	PROTECTION PLUS WARRANTY - CP-31, F2-S5, CP-26, LAPTOP (YEARS 1, 2, 3, 4 and 5)	645.28	645.28
		Printing is Based Off the Bournival Contract 081522		

FY 2026-2030 CAPITAL PROJECT REQUEST

PROJECT TITLE	Comprehensive Plan Update	Project #	9
DEPARTMENT/ORGANIZATION	Community Development	DATE	11/21/24
DEPARTMENTAL PRIORITY	1	SUBMITTED BY	S. Tyler Creasy
REQUIRED BY FISCAL YEAR	25/26	POSITION	Director of Community Development
	Meets Board Goal		Follow State Code

Project Description

This proposed project would allow the Office of Community Development to contract out services for the County's Comprehensive Plan update.

Justification

The county's comprehensive plan sets a vision for the next 20 years and establishes ways of accomplishing the community's goals. VA State Code 15.2-2230 indicates each locality must review their comprehensive plan at least once every five years. The current comprehensive plan was approved in 2007 and established a vision for the County until 2027. The County also approved an update to the existing plan in 2022. Therefore, to align with state code, the plan must be revisited by 2027. The plan should also be updated to incorporate the new direction of the County that would extend it's vision to 2047.

A 10% contingency was added to the estimate.

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

Staff completes the update in-house. The division of Planning and Zoning consists of three staff members: Permit Technician, Assistant Planner/ zoning administrator and the Director. Completing a re-write of the County's Comprehensive Plan, while also continuing our everyday functions will be extremely difficult.

Other services will be impacted.

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

Berkley Group - October 2, 2024

Project Costs

	FY 25-26	FY 26-27	FY 27-28	FY 28-29	FY 29-30	Beyond 2030	Total
Prelim Design/Plans	\$ 209,000						\$ 209,000
Engineering/Arch Serv							\$ -
Land Acquisition							\$ -
Site Prep							\$ -
Construction							\$ -
Heavy Equipment							\$ -
Light Equipment/Furniture							\$ -
Hardware/Software							\$ -
Total Capital Cost Est.	\$ 209,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 209,000
Total Operating Impact Est	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Expenditure	\$ 209,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 209,000

Funding Sources

	FY 25-26	FY 26-27	FY 27-28	FY 28-29	FY 29-30	Beyond 2030	Total
Local funds	\$ 209,000						\$ 209,000
							\$ -
							\$ -
Total Financing	\$ 209,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 209,000

ESTIMATE: Lehigh County Comprehensive Plan Update



Rebecca Cook rebecacook@lehigh.gov

to: Bill Jones
cc: Greg Kling

If there is a problem with this message, click here to view the web version.

Rebecca Cook is Copy/Paste
2/14

File	Print	Reply All	Forward	...
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Wed 10/23/2014 10:48

ESTIMATE This email is part of a series of emails related to the Lehigh County Comprehensive Plan Update. Please click on the links in the email to view the content of the emails.

Good morning John,

Thank for reaching out. It was nice meeting you at the conference. Our comprehensive plans typically range from \$200-\$250K depending on the scope of work (level of public engagement, number of meetings, graphics, etc.). These projects typically take approximately 18-24 months as the project budget would extend over more than one fiscal year.

We hosted a website for Nelson and continue to work for the Spring & Summer update. As an example of our work, you can view the website and the updated plan here <http://www.lehigh.gov>. I have attached a copy to a successful comprehensive plan guideline sheet. I hope that it helps you as you take on this project.

Let me know if you have any questions or would like to talk more about our plan.

Rebecca L. Cook, CPA

Deputy Director of Planning

Phone: 484-347-2700

www.lehigh.gov



FY 2026-2030 CAPITAL PROJECT REQUEST

PROJECT TITLE	Gateway Sign Replacement	Project #	10
DEPARTMENT/ORGANIZATION	Community Development	DATE	11/22/24
DEPARTMENTAL PRIORITY	2	SUBMITTED BY:	Tyler Creasy
REQUIRED BY FISCAL YEAR	25-26	POSITION	Director of Community Dev
Meets Board Goal			

Project Description

The County gateway signs, as well as the Admin building sign, all include the older Amherst coat of arms and consist of wood and paint. This request is to replace those signs to match current branding efforts. These signs would also be made of aluminum which will reduce maintenance.

Justification

The wooden County signs require constant upkeep, requiring sign companies to frequently re-paint and repair the signs. This proposal would also change the design of the gateway sign to better align with current branding efforts.

There are nine signs to replace. Eight of the signs are entry points into the County.

A 10% contingency is added to the estimate.

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

Continue repairing and repainting the signs as needed.

Replace the County sign with existing design to reduce continued maintenance.

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

McBride Sign Company - 11/4/2024

Project Costs

	FY 25-26	FY 26-27	FY 27-28	FY 28-29	FY 29-30	Beyond 2030	Total
Prelim Design/Plans	\$ 68,963						\$ 68,963
Engineering/Arch Serv							\$ -
Land Acquisition							\$ -
Site Prep							\$ -
Construction	\$ 9,000						\$ 9,000
Heavy Equipment							\$ -
Light Equipment/Furniture							\$ -
Hardware/Software							\$ -
Total Capital Cost Est.	\$ 77,963	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 77,963
Total Operating Impact Est	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Expenditure	\$ 77,963	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 77,963

Funding Sources

	FY 25-26	FY 26-27	FY 27-28	FY 28-29	FY 29-30	Beyond 2030	Total
Local funds	\$ 77,963						\$ 77,963
							\$ -
							\$ -
Total Financing	\$ 77,963	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 77,963



I. H. McBride Sign Company Inc.
P. O. Box 622
Lynchburg, VA 24506
Ph: (434) 847-4151
FAX: (434) 845-6980
Web: <http://www.mcbridesigns.com>

Estimate #: 3088

Page 1 of 1

Created Date:	4/11/2023 2:21:44PM	Prepared For:	Amherst County Public Works
Salesperson:	Scott McBride	Contact:	Tyler Creezy
Email:	scott@mcbridesigns.com	Office Phone:	(434) 363-2093
Not Specified:	N/A	Email:	
Entered by:	Wendy Edwards	Address:	715 Kentmoor Farm Road Madison Heights, VA, 24572

Description: Welcome Sign Options - REVISED 11/4/24

1	Product: General Sales	\$0.00
	Description: Amherst County Welcome Signs	
	OPTION A:	
	All Aluminum Construction Sign Face With A 1 1/2" Return, Welded Around The Perimeter Of Sign To Create Dimension Painted With Automotive Grade Paints Per Branding Guide.	
	Letters Are Made Of 1/2" Thick Acrylic As Well As Logo	
	4' x 8' - \$4320.00 Each	
	5' x 10' - \$6875.00 Each	
	Installation - \$1000.00 Each	
	OPTION B:	
	125 Aluminum Faces W/ 1/2" Acrylic Letters & Logo Painted W/ Automotive Grade Paints Per Branding Guide. Face To Be Attached Over Existing Signs	
	4' x 8' - \$3600.00 Each	
	5' x 10' - \$4100.00 Each	
	Installation - \$600.00 Each	

Estimate Total: \$0.00
Subtotal: \$0.00
Total: \$0.00

Payment Terms: UPON RECEIPT

Client Reply Request

☐ Estimate Accepted "As Is". Please proceed with Order.

☐ Other: _____

☐ Changes required, please contact me.

SIGN: _____ Date: / /

Print Date: 11/4/2024 11:20:49AM

FY 2026-2030 CAPITAL PROJECT REQUEST

PROJECT TITLE	<u>Amherst Library Painting</u>		Project #	<u>11</u>
DEPARTMENT/ORGANIZATION	<u>Building Maintenance</u>	DATE	<u>10/2/24</u>	
DEPARTMENTAL PRIORITY	<u>4</u>	SUBMITTED BY:	<u>Phillip Wilkerson</u>	
REQUIRED BY FISCAL YEAR	<u>26</u>	POSITION	<u>Maintenance Supervisor</u>	
	<u>Meets Board Goal</u>			

Project Description

Painting of the amherst Library

Justification

A great portion of the paint on the outside of the library is peeling off. The library also has some rotten wood from roof leaks that have been repaired. We need to paint inside and outside of this building to keep the building in good operating condition..

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

poor looking building, more rotten wood, water damage to the inside of the building

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

Sherwin-williams 10/2/24 80000

Project Costs

	FY 25-26	FY 26-27	FY 27-28	FY 28-29	FY 29-30	Beyond 2030	Total
Prelim Design/Plans							\$ -
Engineering/Arch Serv							\$ -
Land Acquisition							\$ -
Site Prep							\$ -
Construction	\$ 85,000						\$ 85,000
Heavy Equipment							\$ -
Light Equipment/Furniture							\$ -
Hardware/Software							\$ -
Total Capital Cost Est.	\$ 85,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 85,000
Total Operating Impact Est	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Expenditure	\$ 85,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 85,000

Funding Sources

	FY 25-26	FY 26-27	FY 27-28	FY 28-29	FY 29-30	Beyond 2030	Total
Local funds	\$ 85,000						\$ 85,000
							\$ -
							\$ -
Total Financing	\$ 85,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 85,000

FY 2026-2030 CAPITAL PROJECT REQUEST

PROJECT TITLE	<u>Goodwin Building Painting</u>		Project #	<u>12</u>
DEPARTMENT/ORGANIZATION	<u>Building Maintenance</u>	DATE	<u>10/2/24</u>	
DEPARTMENTAL PRIORITY	<u>5</u>	SUBMITTED BY:	<u>Phillip Wilkerson</u>	
REQUIRED BY FISCAL YEAR	<u>26</u>	POSITION	<u>Maintenance Supervisor</u>	
	<u>Meets Board Goal</u>			

Project Description

Painting of the Goodwin building

Justification

The building needs painting inside and outside. Trim is rusting around the windows, paint is peeling away around the doors, and inside walls have been damaged due to leaking HVAC units.

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

Rusted metal, peeling paint, dirty walls and water spots

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

Sherwin-williams 10/2/24 75000

Project Costs

	FY 25-26	FY 26-27	FY 27-28	FY 28-29	FY 29-30	Beyond 2030	Total
Prelim Design/Plans							\$ -
Engineering/Arch Serv							\$ -
Land Acquisition							\$ -
Site Prep							\$ -
Construction	\$ 80,000						\$ 80,000
Heavy Equipment							\$ -
Light Equipment/Furniture							\$ -
Hardware/Software							\$ -
Total Capital Cost Est.	\$ 80,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 80,000
Total Operating Impact Est	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Expenditure	\$ 80,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 80,000

Funding Sources

	FY 25-26	FY 26-27	FY 27-28	FY 28-29	FY 29-30	Beyond 2030	Total
Local funds	\$ 80,000						\$ 80,000
							\$ -
							\$ -
Total Financing	\$ 80,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 80,000

FY 26-30 Capital Project Request

PROJECT TITLE	Courthouse HVAC - Phase 2	Project #	13
DEPARTMENT/ORGANIZATION	Maintenance	DATE	11/20/24
DEPARTMENTAL PRIORITY	1	SUBMITTED BY:	Phillip Wilkerson
REQUIRED BY FISCAL YEAR	26	POSITION	Maintenance Supervisor
	Meets Board Goal		

Project Description

Replacement of all numatic controls, thermostats, and air compressors valves, etc. at the courthouse for the hvac units

Justification

The maintenance dept is having a hard time getting some parts and some are not available anymore. We are in need of a serious upgrade to the hvac controls in this building and to do away with a lot of worn out parts. This will also cut out a lot of complaints and phone calls to and from southern air. This project was split into 2 parts for FY 25 and 26.

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

Hard to find replacement parts and the effectiveness of the equipment in its current conditions is not very good

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

Southern Air 12/6/23 total for project 459,935.00

Project Costs

	FY 25-26	FY 26-27	FY 27-28	FY 28-29	FY 29-30	Beyond 2030	Total
Prelim Design/Plans							\$ -
Engineering/Arch Serv							\$ -
Land Acquisition							\$ -
Site Prep							\$ -
Construction	\$ 275,000	\$ -					\$ 275,000
Heavy Equipment							\$ -
Light Equipment/Furniture							\$ -
Hardware/Software							\$ -
Total Capital Cost Est.	\$ 275,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 275,000
Total Operating Impact Est	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Expenditure	\$ 275,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 275,000

Funding Sources

	FY 25-26	FY 26-27	FY 27-28	FY 28-29	FY 29-30	Beyond 2030	Total
Local funds	\$ 275,000	\$ -					\$ 275,000
							\$ -
							\$ -
Total Financing	\$ 275,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 275,000

Amherst Co. CH Phase 1	Quote# 118149	Quote# 118273	Quote# 118273 Revised
BAS Service Labor costs	\$78,532.50		
BAS material AHU_FCU costs	\$111,565.30		
Subcontractors	\$69,533.24		
TOTAL			
Adjustment @ 35.95%	-\$40,932.00		
TOTAL Approved	\$238,699.04		
Amherst Co. CH Phase 2			
BAS Service Labor costs	\$73,297.00	\$73,297.00	
BAS material AHU_FCU costs	\$113,598.50	\$62,987.55	
Subcontractors	\$76,333.24	\$76,333.24	
*BAS material VAV_RAD costs -15%	\$60,801.49	\$60,801.49	
TOTAL	\$324,030.23	\$273,419.28	
Original Phase 2 quote to customer for AHU_FCU	\$212,169.84		
Phase 2 quote w/VAV_RAD	\$309,014.68		
Revised Phase 2 quote w/AHU_FCU_VAV_RAD @13.04%	\$273,419.28		



2655 Lakeside Drive • Lynchburg, VA 24501
Phone: 434-385-7700 • Fax: 434-385-4071
doug.doss@southern-air.com

Quote # 118273

November 16, 2024

AMHERST CO COURTHOUSE
113 Taylor St
Attn: David Proffitt
Amherst, VA 24521

Dear Melissa Woodard,
We, at Southern Air, Inc., would like to provide you with the following quote as detailed below.
PHASE 2:

Southern Air Inc. proposes to remove existing pneumatic controls on twenty two fan coil units, provide, install, and test a new Honeywell controller, hot water valve and actuator (Belimo), chill water valve and actuator (Belimo), discharge air sensor and a new zone sensor for each fan coil unit. New communication wire will connect all new controls to the existing Honeywell Web-8000 Building Manager. We will also replace the pneumatic hot water and chilled water valve actuators and damper actuators for the two AHUs. The AHU supply fans will have the pneumatically controlled Inlet guide vanes fixed in the 100% open position and VFDs will be installed to control the HVAC system static pressure.
**Installing VFDs on older existing motors could result in motor failure, it is recommended to upgrade to modern rated motors to avoid premature failure and maximize efficiency.

(2) AHUs - Demo pneumatic tubing and actuators for the valves and dampers, install and wire DDC actuators for the valves and dampers. Provide/install (2) VFDs for existing Supply Fan motor.

(16) FCUs - Demo pneumatic controls, install DDC controls and wiring. We will use existing FCU power for low voltage controls transformer power. FCU-27, 28, 31, 32, 33, 34, 35, 36, 37, 38, 39, 40, 41, 42, 43 and 44.

(18) VVTs - Demo pneumatic controls, install DDC controls with new space sensors and run required wiring. VVT-1V2, 1V3, 1V5, 1V9, 2V2, 2V3, 2V4, 2V5, 2V6, 2V7, 2V8, 2V9, 2V10, 2V11, 2V12, 2V13, 2V14 and 2V15.

(14) Radiators - Demo the pneumatic valve assemblies, install electronic valve assemblies and zone sensors. R-1, 2, 3, 4, 5, 6, 7, 8, 9, 10, 11, 12, 13 and 14.

Plumbing for the FCUs:

1) Change out of a total 32 valves. 16 chilled water and 16 heating valves

- 2) Insulation of the piping to the valves
- 3) Night hours of 5pm to 3am
- 4) Insulation of piping with RubberTex

Plumbing for 27 VAVs and 14 Radiators:

1) Change out a total of 41 heating valves

We exclude the following:

1) Replacement of any shut off valves that do not work. Price is based on the shut off valves being in good working condition.

TOTAL: \$246,166.61.

This has been quoted using VASCUPP pricing.

Quote # 118273

Page 1 of 2

FY 2026-2030 CAPITAL PROJECT REQUEST

PROJECT TITLE	<u>Monroe Roof Replacement</u>		Project #	<u>14</u>
DEPARTMENT/ORGANIZATION	<u>Maintenance</u>	DATE	<u>9/25/24</u>	
DEPARTMENTAL PRIORITY	<u>2</u>	SUBMITTED BY:	<u>Phillip Wilkerson</u>	
REQUIRED BY FISCAL YEAR	<u>26</u>	POSITION	<u>Maintenance supervisor</u>	
	<u>Meets Board Goal</u>			

Project Description

Replacement of flat roof on Monroe building

Justification

Main part of the building has na old roof on it with active leaks. As we work to keep the building dry, we have learned that it actually has 2 roofs on this building that are bad. The roof is beyond repair and in need of replacement.

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

water damage to the building ceilings falling down

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

Trem co 9/20/2024

Project Costs

	FY 25-26	FY 26-27	FY 27-28	FY 28-29	FY 29-30	Beyond 2030	Total
Prelim Design/Plans	\$ 400,000						\$ 400,000
Engineering/Arch Serv							\$ -
Land Acquisition							\$ -
Site Prep							\$ -
Construction							\$ -
Heavy Equipment							\$ -
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 25-26	FY 26-27	FY 27-28	FY 28-29	FY 29-30	Beyond 2030	Total
Local funds	\$ 400,000						\$ 400,000
							\$ -
							\$ -
Total Financing	\$ 400,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 400,000

Alameda County - 5 Year Road Plan (Annual Budget Recommendations)					
Project Year	2024	2025	2026	2027	2028
Treasury Management Agreement	\$4,300.00	\$4,700.00	\$4,900.00	\$5,100.00	\$5,300.00
Building Identification Section					
Alameda County Public Library (Roof 1-4)					
Patch & Repairs- All sections	\$	6,200.00			
Maintenance (Roof 1 & 2)					
Patch & Repairs- Section 1					
Replacement- Section 2	\$	120,000.00			
General Interior Court (Roof 1 & 2)					
Replacement- Section 1 & 2					
Patch & Repairs- Section 2					
Maintenance- Section 2					
Admin Building (Roof 1 & 2)					
Patch & Repairs- All Sections	\$	2,700.00			
Goodwin Building					
Patch & Repairs	\$	5,434.00			
Replacement					\$ 250,000.00
Knoxton Heights Library					
Patch & Repairs	\$	5,115.00			
Annual Budget Estimate	\$4,893.00	\$346,259.00	\$4,900.00	\$5,100.00	\$255,300.00
*Budget Recommendation Totals may vary with across and logistical challenges					
*Forecast Table may be customized to meet Alameda County's needs					

FY 2026-2030 CAPITAL PROJECT REQUEST

PROJECT TITLE	Goodwin Building HVAC	Project #	15
DEPARTMENT/ORGANIZATION	Maintenance	DATE	9/25/24
DEPARTMENTAL PRIORITY	3	SUBMITTED BY:	Phillip Wilkerson
REQUIRED BY FISCAL YEAR	26	POSITION	Maintenance supervisor
	Meets Board Goal		

Project Description

HVAC equipment for downstairs in the Goodwin building.

Justification

All equipment is out dated and the old units are discontinued. Replacement parts are unavailable.

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

high humidity, leaking units, flooded walls, or lack of ac or heat if the units fail

Source(s) and Date (s) of Estimates:
 Southern air 8/14/24

Project Costs

	FY 25-26	FY 26-27	FY 27-28	FY 28-29	FY 29-30	Beyond 2030	Total
Prelim Design/Plans							\$ -
Engineering/Arch Serv							\$ -
Land Acquisition							\$ -
Site Prep							\$ -
Construction	\$ 70,000	\$ 170,000	\$ 90,000				\$ 330,000
Heavy Equipment							\$ -
Light Equipment/Furniture							\$ -
Hardware/Software							\$ -
Total Capital Cost Est.	\$ 70,000	\$ 170,000	\$ 90,000	\$ -	\$ -	\$ -	\$ 330,000
Total Operating Impact Est	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Expenditure	\$ 70,000	\$ 170,000	\$ 90,000	\$ -	\$ -	\$ -	\$ 330,000

Funding Sources

	FY 25-26	FY 26-27	FY 27-28	FY 28-29	FY 29-30	Beyond 2030	Total
Local funds	\$ 70,000	\$ 170,000	\$ 90,000				\$ 330,000
							\$ -
							\$ -
Total Financing	\$ 70,000	\$ 170,000	\$ 90,000	\$ -	\$ -	\$ -	\$ 330,000



2855 Lakeside Drive • Lynchburg, VA 24501
Phone: 434-385-7700 • Fax: 434-385-4071
doug.kennedy@southern-air.com

Quote # 118141

August 14, 2024

Amherst CO Goodwin St Bldg
100 Goodwin Street
Amherst, VA 24521

Dear Melissa Woodard,

We, at Southern Air, Inc., would like to provide you with the following quote as detailed below.

Provide all labor, material and equipment to install a Mitsubishi ductless split system in the basement. We will install a 4ton system with two branch boxes and 8 6,000 BTU evaporators. The condenser will be set in the existing condenser location. The disconnect and whip will be replaced. Each indoor head will have a condensate pump and condensate will be run to the existing drains.

Unit will be started and operation checked.

All trash and old equipment will be removed from the job site.

Price will be (\$56,811.50)

Warranty coverage will be all parts and labor are covered for the first (1) year, plus any remaining manufacture warranty.

This quote does not include the removal or abatement of any lead, asbestos or other hazardous materials.(Not anticipated)

This work to be completed during normal working hours.

We appreciate the opportunity to be of service. If you have any questions or need any additional information, please feel free to call or e-mail me.

Sincerely,

Doug Kennedy

If you would like us to proceed, please indicate your acceptance of this proposal and our terms by signing below.
Please e-mail or fax me a copy for our records.

Authorized Signature

Date

PO#

Contractor License # VA 2701001733 WV 001545 NC Mechanical L.34582 NC Electrical U.33082

Due to the volatility of pricing and availability for HVAC related OEM parts, equipment and installation material, our quote is subject to adjustments to compensate for unforeseen price increases from suppliers. This proposal may be withdrawn if not accepted within 15 days.

Terms: Cooperative Contract # UCPJMU5859

Davis Bacon wage and benefit rates are not included in this proposal. If at any time during or after performance of the project it is determined that Davis Bacon wage and benefit rates are required, Southern Air will be compensated in full for any additional resulting costs. If Southern Air is awarded this project, this understanding will be incorporated in the terms of the contract.

Pricing: This cost does not include the payment of "Davis-Bacon Act" or other type prevailing wage rates. It is the responsibility of the customer to advise the contractor whether payment of these wages is necessary as per funding for the project. Please request an alternate proposal if payment of prevailing wages of any type are necessary.

Quote # 118141

Page 1 of 1



2555 Lakeside Drive • Lynchburg, VA 24501
Phone: 434-385-7700 • Fax: 434-385-4071
doug.kennedy@southern-air.com

Quote # 118142

September 25, 2024

Amherst CO Goodwin St Bldg
100 Goodwin Street
Amherst, VA 24521

Dear Mr Wilkerson,

We, at Southern Air, Inc., would like to provide you with the following quote as detailed below.

Provide all labor, material and equipment to install a Mitsubishi ductless split system in the Treasurers office. We will install a 4ton system with two branch boxes and 4 6,000 BTU evaporators, 1 12,000 BTU evaporators and 1 18,000 BTU ceiling cassette. The condenser will be set in the existing condenser location. The disconnect and whip will be replaced. Each indoor head will have a condensate pump and condensate will be run to the existing drains.

Unit will be started and operation checked.

All trash and old equipment will be removed from the job site.

Price will be (\$76,894.02)

Warranty coverage will be all parts and labor are covered for the first (1) year, plus any remaining manufacture warranty.

This quote does not include the removal or abatement of any lead, asbestos or other hazardous materials.(Not anticipated)

This work to be completed during normal working hours.

We appreciate the opportunity to be of service. If you have any questions or need any additional information, please feel free to call or e-mail me.

Sincerely,

Doug Kennedy

If you would like us to proceed, please indicate your acceptance of this proposal and our terms by signing below.
Please e-mail or fax me a copy for our records.

Authorized Signature

Date

PO#

Contractor License # VA 2701001733 WV 001545 NC Mechanical L.34582 NC Electrical U.33082

Due to the volatility of pricing and availability for HVAC related OEM parts, equipment and installation material, our quote is subject to adjustments to compensate for unforeseen price increases from suppliers. This proposal may be withdrawn if not accepted within 15 days.

Terms: Cooperative Contract # UCPJMU5859

Davis Bacon wage and benefit rates are not included in this proposal. If at any time during or after performance of the project it is determined that Davis Bacon wage and benefit rates are required, Southern Air will be compensated in full for any additional resulting costs. If Southern Air is awarded this project, this understanding will be incorporated in the terms of the contract.

Pricing: This cost does not include the payment of "Davis-Bacon Act" or other type prevailing wage rates. It is the responsibility of the customer to advise the contractor whether payment of these wages is necessary as per funding for the project. Please request an alternate proposal if payment of prevailing wages of any type are necessary.

Quote # 118142

Page 1 of 1



2555 Lakeside Drive • Lynchburg, VA 24501
Phone: 434-385-7700 • Fax: 434-385-4071
doug.kennedy@southern-air.com

Quote # 118143

September 25, 2011

Amherst CO Goodwin St Bldg
100 Goodwin Street
Amherst, VA 24521

Dear Mr Wilkerson,

We, at Southern Air, Inc., would like to provide you with the following quote as detailed below:

Provide all labor, material and equipment to install a two Mitsubishi ductless split systems in the Commissioner of Revenues office. We will install a 2-ton system with two branch boxes and 2 6,000 BTU evaporators, 1 12,000 BTU evaporators, 3 - 9000 BTU evaporators 1- 15,000 BTU ceiling cassette and 3- 18,000 BTU ceiling cassette. The condensers will be set in the existing condenser location. The disconnect and whip will be replaced. Each indoor head will have a condensate pump and condensate will be run to the existing drains.

Units will be started and operation checked.

All trash and old equipment will be removed from the job site.

Price will be (\$141,372.13)

Warranty coverage will be all parts and labor are covered for the first (1) year, plus any remaining manufacture warranty.

This quote does not include the removal or abatement of any lead, asbestos or other hazardous materials.(Not anticipated)

This work to be completed during normal working hours.

We appreciate the opportunity to be of service. If you have any questions or need any additional information, please feel free to call or e-mail me.

Sincerely,

Doug Kennedy

If you would like us to proceed, please indicate your acceptance of this proposal and our terms by signing below.
Please e-mail or fax me a copy for our records.

Authorized Signature

Date

PO#

Contractor License # VA 2701001733 WV 001545 NC Mechanical L34582 NC Electrical U.33082

Due to the volatility of pricing and availability for HVAC related OEM parts, equipment and installation material, our quote is subject to adjustments to compensate for unforeseen price increases from suppliers. This proposal may be withdrawn if not accepted within 15 days.

Terms: Cooperative Contract # UCPJMU5858

Davis Bacon wage and benefit rates are not included in this proposal. If at any time during or after performance of the project it is determined that Davis Bacon wage and benefit rates are required, Southern Air will be compensated in full for any additional resulting costs. If Southern Air is awarded this project, this understanding will be incorporated in the terms of the contract.

Pricing: This cost does not include the payment of "Davis-Bacon Act" or other type prevailing wage rates. It is the responsibility of the customer to advise the contractor whether payment of these wages is necessary as per funding for the project. Please request an alternate proposal if payment of prevailing wages of any type are necessary.

Quote # 118143

Page 1 of 1

FY 2026-2030 CAPITAL PROJECT REQUEST

PROJECT TITLE	<u>Axon Camera Systems</u>	Project #	<u>16</u>
DEPARTMENT/ORGANIZATION	<u>Sheriff's Office</u>	DATE	<u>11/20/24</u>
DEPARTMENTAL PRIORITY	<u>1</u>	SUBMITTED BY:	<u>L.J. Ayers III</u>
REQUIRED BY FISCAL YEAR	<u>FY25</u>	POSITION	<u></u>
	<u>Meets Board Goal</u>		

Project Description

Upgrade of in-car cameras and body worn cameras

Justification

The Axon system would bring our entire agency under one umbrella as far as our video, audio, in-car camera, body camera, drone, interview rooms and taser systems that we currently use and are forecasted to use in the future. The Axon technology is more advanced in that it will also give us options to track who accesses our video evidence library. It has the ability to give us facial recognition technology and it uses AI technology to help us in filtering out searchable criteria within our videos and audio recordings.

It would be beneficial to our Field Operations Division, Criminal Investigations Division, I.T. specialist, and our Prosecutor's Office.

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

We would continue using our existing system if we are unable to receive funding. Increased liability to the County is possible due to not having the technology to properly store video evidence and redact information from the videos prior to cases being seen in court.

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

Project Costs

	FY 25-26	FY 26-27	FY 27-28	FY 28-29	FY 29-30	Beyond 2030	Total
Prelim Design/Plans							\$ -
Engineering/Arch Serv							\$ -
Land Acquisition							\$ -
Site Prep							\$ -
Construction							\$ -
Heavy Equipment							\$ -
Light Equipment/Furniture							\$ -
Hardware/Software	\$ 145,489	\$ 298,105	\$ 298,105	\$ 298,105	\$ 298,105		\$ 1,337,910
Total Capital Cost Est.	\$ 145,489	\$ 298,105	\$ 298,105	\$ 298,105	\$ 298,105	\$ -	\$ 1,337,910
Total Operating Impact Est	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Expenditure	\$ 145,489	\$ 298,105	\$ 298,105	\$ 298,105	\$ 298,105	\$ -	\$ 1,337,910

Funding Sources

	FY 25-26	FY 26-27	FY 27-28	FY 28-29	FY 29-30	Beyond 2030	Total
Local funds	\$ 145,489	\$ 298,105	\$ 298,105	\$ 298,105	\$ 298,105		\$ 1,337,910
							\$ -
							\$ -
Total Financing	\$ 145,489	\$ 298,105	\$ 298,105	\$ 298,105	\$ 298,105	\$ -	\$ 1,337,910



BUDGETARY QUOTE

Axon Enterprise, Inc.
17000 N. 115th Street, Scottsdale, Arizona 85255 United States
Domestic: (800) 879-2737 | International: +1.800.978.2737
VAT: DE-0741227

Drone
Technology

Issued: 11/18/2024
Quote Expiration: 12/27/2024
Account Number: 328631

Customer Details

CUSTOMER SHIP TO	CUSTOMER BILL TO	SALES REPRESENTATIVE	PRIMARY CONTACT
Amherst County Sheriff's Office - VA PO Box 410, Amherst, VA, 24521-0410 USA	Amherst County Sheriff's Office - VA PO Box 410, Amherst, VA, 24521-0410 USA	Michael Cardinale (978) 880-2111 mcardinale@axon.com	James Begley (434) 946-9203 jbegley@amherstsheriff.org

Quote Summary

Program Length	80,0000 months
Estimated Total Cost	\$33,993.80
Estimated Sales Tax	\$0.00
Estimated FAET	\$0.00
Est. Total Cost w/ Taxes	\$33,993.80

Services Cost	\$2,505.00
Software Cost	\$31,993.80

Discount Summary

Quote Unbundled Price	\$33,593.80	Average Savings per year	\$0.00
Quote List Price	\$33,593.80	Total Savings	\$0.00

Bundle Summary

Bundle Name	SKU	Quantity	Unbundled Price	Net Total
AXON AIR, CLASS 1 UAS BUNDLE Bundle for Class 1 UAS	CLASS1UAS	1	\$11,000.40	\$11,000.40
AXON AIR, CLASS M UAS BUNDLE Bundle for Class M UAS	CLASSMUAS	2	\$14,000.40	\$14,000.40

A la Carte

Product	Category	SKU	Quantity	Net Total
AXON AIR - EVIDENCE.COM LICENSE - PILOT DATA		100112	3	\$6,099.00
AXON AIR - VIRTUAL ONBOARDING	Service	12021	1	\$2,900.00

Billing Schedule

Time Period	Final Price without Tax	Tax	Final Price with Tax
Year 1	\$6,718.76	\$0.00	\$6,718.76
Year 2	\$6,718.76	\$0.00	\$6,718.76
Year 3	\$6,718.76	\$0.00	\$6,718.76
Year 4	\$6,718.76	\$0.00	\$6,718.76
Year 5	\$6,718.76	\$0.00	\$6,718.76
5 Year Plan	\$33,593.80	\$0.00	\$33,593.80

Non-Binding Budgetary Estimate



Avon Enterprises, Inc.
17930 N 83th St.
Scottsdale, Arizona 85255
United States
VAT: 86-0741227
Domestic: (800) 976-2737
International: +1 800 976 2737

Body worn, in-car cameras
+ storage

Q-618172-45595-530MC
Issued: 07/02/2014
Quote Expires: 12/01/2014
Estimate Order Ship Date: 02/01/2015

Account Number: 105631
Payment Terms: NET
Delivery Method:

SHIP TO

Ardenet County Sheriff's Office - VA
PO Box 410
Ardenet
VA
24014-010
USA

BILL TO

Ardenet County Sheriff's Office - VA
PO Box 410
Ardenet
VA
24014-010
USA
Email:

SALES REPRESENTATIVE

Michael Carls
Phone:
Email: mcarls@avon.com
Fax:

PRIMARY CONTACT

Craig Davis
Phone: (434) 946-5082
Email: ckdavis@ardenet.net
Fax: (434) 946-8080

Quote Summary

Program Length	60 Months
TOTAL COST	\$1,220,926.36
ESTIMATED TOTAL W/ TAX	\$1,220,926.36

Discount Summary

Average Savings Per Year	\$52,138.49
TOTAL SAVINGS	\$260,692.44

Non-Binding Budgetary Estimate:

Quote Unbundled Price: \$1,481,618.80
 Quote List Price: \$1,289,272.00
 Quote Subtotal: \$1,220,606.36

Pricing

All deliverables are detailed in Delivery Schedules section lower in proposal

Item	Description	Qty	Term	Unbundled	List Price	Net Price	Subtotal	Tax	Total
Program									
73882	Fixed 3 Advanced	40	60	\$111.13	\$254.57	\$252.24	\$9,651.76	\$0.00	\$9,651.76
73882	BWC Unlabeled with TAP	40	60	\$121.01	\$99.66	\$99.66	\$2,796.64	\$0.00	\$2,796.64
73882	Body Worn Camera TAP Bundle	8	60	\$40.35	\$33.80	\$33.80	\$16,224.00	\$0.00	\$16,224.00
73882	Body Worn Camera Multi-Bay Dock TAP Bundle	1	60	\$73.95	\$36.07	\$36.07	\$2,954.20	\$0.00	\$2,954.20
A la Carte Hardware									
10075	AXON BODY 4 - MAGNETIC DISCONNECT CABLE	60		\$35.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
10001	AB4 Camera Bundle	48		\$848.00	\$648.00	\$648.00	\$40,752.00	\$0.00	\$40,752.00
10002	AB4 Multi Bay Dock Bundle	6		\$1,535.90	\$1,595.00	\$1,595.00	\$9,570.00	\$0.00	\$9,570.00
A la Carte Software									
73886	AXON EVIDENCE - STORAGE - UNLIMITED (AXON DEVICE)	8	48	\$27.12	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
73418	AXON EVIDENCE - REDACTION ASSISTANT USER LICENSE	48	48	\$10.85	\$10.85	\$10.85	\$3,144.00	\$0.00	\$3,144.00
73882	AXON EVIDENCE - AUTO TAGGING LICENSE	48	60	\$10.85	\$10.85	\$10.85	\$3,144.00	\$0.00	\$3,144.00
10016	AXON EVIDENCE - STORAGE - THIRD PARTY UNLIMITED	48	60	\$32.31	\$32.31	\$32.31	\$8,456.16	\$0.00	\$8,456.16
73680	AXON RESPOND PLUS - LICENSE	48	60	\$17.48	\$17.48	\$17.48	\$6,162.40	\$0.00	\$6,162.40
80750	AXON AUTO-TRANSCRIBE - UNLIMITED SERVICE	48	60	\$22.57	\$22.57	\$22.57	\$6,011.16	\$0.00	\$6,011.16
Pro License	Pro License Bundle	26	60	\$45.45	\$45.45	\$45.45	\$4,600.36	\$0.00	\$4,600.36
A la Carte Services									
100759	AXON FLEET 3 - SERVICES - ALPR API INTEGRATION	1		\$3,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
73999	AXON EVIDENCE - IMPLEMENTATION FOR AUTO TAGGING/PERFORMANCE	1		\$3,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
85144	AXON BODY - PSO - STARTER	1		\$13,000.00	\$13,000.00	\$13,000.00	\$13,000.00	\$0.00	\$13,000.00
Total							\$1,220,606.36	\$0.00	\$1,220,606.36

Delivery Schedule

Hardware Bundle	Item	Description	QTY	Shipping Location	Estimated Delivery Date
AB4 Camera Bundle	100147	AXON BODY 4 - CAMERA - NA US FIRST RESPONDER BLK RAPIDLOCK	48	1	8/01/2025
AB4 Camera Bundle	100147	AXON BODY 4 - CAMERA - NA US FIRST RESPONDER BLK RAPIDLOCK	1	1	8/01/2025
AB4 Camera Bundle	100466	AXON BODY 4 - CABLE - USB-C TO USB-C	53	1	8/01/2025
AB4 Camera Bundle	11006	AXON BODY - MOUNT - RAPIDLOCK DOUBLE MOLLE	53	1	8/01/2025
AB4 Multi Bay Dock Bundle	100096	AXON BODY 4 - 8 BAY DOCK	6	1	8/01/2025
AB4 Multi Bay Dock Bundle	100033	AXON - DOCK WALL MOUNT - BRACKET ASSY	6	1	8/01/2025

Non-Binding Budgetary Estimate

Warranties					
Bundls	Item	Description	QTY	Estimated Start Date	Estimated End Date
BWC Limited with TAP	80464	AXON BODY - TAP WARRANTY - CAMERA	1	01/01/2026	03/31/2030
BWC Limited with TAP	80465	AXON BODY - TAP WARRANTY - MULTI RAY DOCK	5	01/01/2026	03/31/2030
Fleet 3 Advanced	80379	AXON SIGNAL - EXT WARRANTY - SIGNAL UNIT	40	01/01/2026	03/31/2030
Fleet 3 Advanced	80495	AXON FLEET 3 - EXT WARRANTY - 2 CAMERA KIT	1	01/01/2026	03/31/2030
Fleet 3 Advanced	80495	AXON FLEET 3 - EXT WARRANTY - 2 CAMERA KIT	40	01/01/2026	03/31/2030

Non-Binding Budgetary Estimate

Feb 2027					
Invoice Plan	Item	Description	Qty	Subtotal	Tax
Year 3	100159	AXON FLEET 3 - SERVICES - ALPR API INTEGRATION	1	\$0.00	\$0.00
Year 3	100165	AXON EVIDENCE - STORAGE - THIRD PARTY UNLIMITED	48	\$13,161.64	\$0.00
Year 3	100175	AXON BODY 4 - MAGNETIC DISCONNECT CABLE	60	\$0.00	\$0.00
Year 3	73478	AXON EVIDENCE - REDACTION ASSISTANT USER LICENSE	48	\$7,030.80	\$0.00
Year 3	73480	AXON RESPOND PLUS - LICENSE	48	\$13,919.04	\$0.00
Year 3	73482	AXON EVIDENCE - AUTO TAGGING LICENSE	48	\$7,030.80	\$0.00
Year 3	73486	AXON EVIDENCE - STORAGE - UNLIMITED (AXON DEVICE)	8	\$0.00	\$0.00
Year 3	73500	AXON EVIDENCE - IMPLEMENTATION FOR AUTO TAGGING PERFORMANCE	1	\$0.00	\$0.00
Year 3	85144	AXON BODY - PRO - STARTER	1	\$2,925.00	\$0.00
Year 3	85160	AXON AUTO-TRANSCRIBE - UNLIMITED SERVICE	48	\$14,425.26	\$0.00
Year 3	85CMTAP	Body Worn Camera Multi-Bay Dock TAP Bundle	1	\$486.95	\$0.00
Year 3	85CMTAP	Body Worn Camera TAP Bundle	6	\$3,000.29	\$0.00
Year 3	85CMTAP	BWC Unlimited with TAP	48	\$53,416.40	\$0.00
Year 3	85CMTAP	Fleet 3 Advanced	48	\$136,205.92	\$0.00
Year 3	85CMTAP	AS4 Camera Bundle	48	\$6,168.20	\$0.00
Year 3	85CMTAP	AS4 Multi Bay Dock Bundle	6	\$2,152.26	\$0.00
Year 3	85CMTAP	Pro License Bundle	20	\$10,530.00	\$0.00
Total				\$274,708.43	\$0.00

Feb 2028					
Invoice Plan	Item	Description	Qty	Subtotal	Tax
Year 4	100159	AXON FLEET 3 - SERVICES - ALPR API INTEGRATION	1	\$0.00	\$0.00
Year 4	100165	AXON EVIDENCE - STORAGE - THIRD PARTY UNLIMITED	48	\$13,161.64	\$0.00
Year 4	100175	AXON BODY 4 - MAGNETIC DISCONNECT CABLE	60	\$0.00	\$0.00
Year 4	73478	AXON EVIDENCE - REDACTION ASSISTANT USER LICENSE	48	\$7,030.80	\$0.00
Year 4	73480	AXON RESPOND PLUS - LICENSE	48	\$13,919.04	\$0.00
Year 4	73482	AXON EVIDENCE - AUTO TAGGING LICENSE	48	\$7,030.80	\$0.00
Year 4	73486	AXON EVIDENCE - STORAGE - UNLIMITED (AXON DEVICE)	8	\$0.00	\$0.00
Year 4	73500	AXON EVIDENCE - IMPLEMENTATION FOR AUTO TAGGING PERFORMANCE	1	\$0.00	\$0.00
Year 4	85144	AXON BODY - PRO - STARTER	1	\$2,925.00	\$0.00
Year 4	85160	AXON AUTO-TRANSCRIBE - UNLIMITED SERVICE	48	\$14,425.26	\$0.00
Year 4	85CMTAP	Body Worn Camera Multi-Bay Dock TAP Bundle	1	\$486.95	\$0.00
Year 4	85CMTAP	Body Worn Camera TAP Bundle	6	\$3,000.29	\$0.00
Year 4	85CMTAP	BWC Unlimited with TAP	48	\$53,416.40	\$0.00
Year 4	85CMTAP	Fleet 3 Advanced	48	\$136,205.92	\$0.00
Year 4	85CMTAP	AS4 Camera Bundle	48	\$6,168.20	\$0.00
Year 4	85CMTAP	AS4 Multi Bay Dock Bundle	6	\$2,152.26	\$0.00
Year 4	85CMTAP	Pro License Bundle	20	\$10,530.00	\$0.00
Total				\$274,708.43	\$0.00

Feb 2029					
Invoice Plan	Item	Description	Qty	Subtotal	Tax
Year 5	100159	AXON FLEET 3 - SERVICES - ALPR API INTEGRATION	1	\$0.00	\$0.00
Year 5	100165	AXON EVIDENCE - STORAGE - THIRD PARTY UNLIMITED	48	\$13,161.64	\$0.00
Year 5	100175	AXON BODY 4 - MAGNETIC DISCONNECT CABLE	60	\$0.00	\$0.00
Year 5	73478	AXON EVIDENCE - REDACTION ASSISTANT USER LICENSE	48	\$7,030.80	\$0.00
Year 5	73480	AXON RESPOND PLUS - LICENSE	48	\$13,919.04	\$0.00
Year 5	73482	AXON EVIDENCE - AUTO TAGGING LICENSE	48	\$7,030.80	\$0.00
Year 5	73486	AXON EVIDENCE - STORAGE - UNLIMITED (AXON DEVICE)	8	\$0.00	\$0.00
Year 5	73500	AXON EVIDENCE - IMPLEMENTATION FOR AUTO TAGGING PERFORMANCE	1	\$0.00	\$0.00
Year 5	85144	AXON BODY - PRO - STARTER	1	\$2,925.00	\$0.00
Total				\$274,708.43	\$0.00

Q-619172-46595.530MC

Non-Binding Budgetary Estimate

This Rough Order of Magnitude estimate is being provided for budgetary and planning purposes only. It is non-binding and is not considered a contractable offer for sale of Axon goods or services.

Tax is estimated based on rates applicable at date of quote and subject to change at time of invoicing. If a tax exemption certificate should be applied, please submit prior to invoicing.

Contract Sourcwell #101223-AXN is incorporated by reference into the terms and conditions of this Agreement. In the event of conflict the terms of Axon's Master Services and Purchasing Agreement shall govern.



Non-Binding Budgetary Estimate



Acorn Enterprises, Inc.
17300 N 85th St.
Scottsdale, Arizona 85255
United States
VAT: 86-0741227
Domestic: (800) 978-2737
International: +1 202 978 2737

Interview Rooms

Q-638285-45614.785MC
Issued: 11/18/2024
Quote Expires: 12/31/2024
Estimated Delivery Start Date: 02/01/2025
Account Number: 229631
Payment Terms: NCO
Delivery Method:

SHIP TO

Arden County Sheriff's Office - VA
PO Box 410
Arden, VA
24621-0410
USA

BILL TO

Arden County Sheriff's Office - VA
PO Box 410
Arden, VA
24621-0410
USA

SALES REPRESENTATIVE

Michael Cardinale
Phone:
Email: mcardinale@son.com
Fax:

PRIMARY CONTACT

Jessie Bagley
Phone: (850) 946-2000
Email: jbagley@starrshelton.org
Fax: (850) 946-5580

Quote Summary

Program Length	60 Months
TOTAL COST	\$83,390.40
ESTIMATED TOTAL W/ TAX	\$83,390.40

Discount Summary

Average Savings Per Year	(\$1,279.44)
TOTAL SAVINGS	(\$8,397.20)

Non-Binding Budgetary Estimate

Quote Unbundled Price: \$76,993.20
 Quote List Price: \$83,390.40
 Quote Subtotal: \$83,390.40

Pricing

All deliverables are detailed in Delivery Schedules section lower in proposal

Item	Description	Qty	Term	Unbundled	List Price	Net Price	Subtotal	Tax	Total
Program									
IRICA	Interview Room 1 Camera Standard	3	60	\$427.74	\$463.26	\$463.26	\$83,390.40	\$0.00	\$83,390.40
Total							\$83,390.40	\$0.00	\$83,390.40

Delivery Schedule

Hardware

Item	Description	QTY	Shipping Location	Estimated Delivery Date
91118	AXON INTERVIEW - MC - IRPDS (STANDARD MC)	3	1	01/10/2025
92220	AXON INTERVIEW - PDS SWITCH - 4 PORT	1	1	01/10/2025
92344	AXON INTERVIEW - SERVER - UTE	2	1	01/10/2025
92268	AXON INTERVIEW - CAMERA - OVERT DOME	3	1	01/10/2025

Software

Item	Description	QTY	Estimated Start Date	Estimated End Date
55037	AXON INTERVIEW - CLIENT SOFTWARE - PER TOUCH PANEL -	3	02/01/2025	01/31/2030
55038	AXON INTERVIEW - CLIENT SOFTWARE - MAINT. PER TOUCH PANEL	3	02/01/2025	01/31/2030
55041	AXON INTERVIEW - STREAMING SERVER LICENSE - PER SERVER	2	02/01/2025	01/31/2030
55043	AXON INTERVIEW - STREAMING SERVER MAINTENANCE - PER SERVER	2	02/01/2025	01/31/2030
55045	AXON EVIDENCE - STORAGE - INTERVIEW ROOM UNLIMITED	3	02/01/2025	01/31/2030
73840	AXON EVIDENCE - ECOM LICENSE - BASIC	1	02/01/2025	01/31/2030

Services

Item	Description	QTY
65170	AXON INTERVIEW - INSTALLATION - STANDARD (PER ROOM)	3

Warranties

Item	Description	QTY	Estimated Start Date	Estimated End Date
50448	AXON INTERVIEW - EXT. WARRANTY	3	01/10/2025	01/31/2030

Non-Binding Budgetary Estimate

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Tax is estimated based on rates applicable at date of quote and subject to change at time of invoicing. If a tax exemption certificate should be applied, please submit prior to invoicing.



FY 2026-2030 CAPITAL PROJECT REQUEST

PROJECT TITLE	Fuel/Service Truck	Project #	17
DEPARTMENT/ORGANIZATION	Public Works	DATE	11/19/24
DEPARTMENTAL PRIORITY	High	SUBMITTED BY:	Brian Thacker
REQUIRED BY FISCAL YEAR	FY 2025-2026	POSITION	Director
	Meets Board Goal		Promote & Protect County Assets

Project Description

Public Works has an existing pick up that originally belonged to another department serving as a fuel truck. This truck can only serve as a fuel truck with a 100-gallon tank and cannot perform other preventative maintenance tasks such as inflating tires or greasing other equipment, for example. The truck has reached the end of its life due to significant mechanical issues.

Justification

The existing fuel truck is an old pickup truck with a fuel tank mounted in bed. Proposed replacement truck is a dedicated non-CDL medium duty truck that contains large tanks for diesel, hydraulic fluid, antifreeze, DEF, oil, grease, and an air compressor. Truck can safely service any piece of landfill equipment, as well as go on-road to sites where equipment is utilized, such as code enforcement or other project locations. Truck is of critical importance operationally the as landfill footprint is expanding. Landfill equipment with steel wheels or metal tracks can no longer travel to on-site fuel island to fill up or to the maintenance shop to be serviced. Acquisition of this necessary piece of equipment allows for increased preventative maintenance, and decreased operator downtime.

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

Spend more time performing tasks, remaining operationally inefficient and cost prohibitive and placing department behind on routine jobs

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

Powell's Equipment, October 2024

Project Costs

	FY 25-26	FY 26-27	FY 27-28	FY 28-29	FY 29-30	Beyond 2030	Total
Prelim Design/Plans							\$ -
Engineering/Arch Serv							\$ -
Land Acquisition							\$ -
Site Prep							\$ -
Construction							\$ -
Heavy Equipment	\$ 275,000						\$ 275,000
Light Equipment/Furniture							\$ -
Hardware/Software							\$ -
Total Capital Cost Est.	\$ 275,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 275,000
Total Operating Impact Est.	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Expenditure	\$ 275,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 275,000

Funding Sources

	FY 25-26	FY 26-27	FY 27-28	FY 28-29	FY 29-30	Beyond 2030	Total
Local funds							\$ -
							\$ -
							\$ -
Total Financing	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -



FY 2026-2030 CAPITAL PROJECT REQUEST

PROJECT TITLE	Replacement Grounds Truck	Project #	18
DEPARTMENT/ORGANIZATION	Public Works	DATE	11/19/24
DEPARTMENTAL PRIORITY	High	SUBMITTED BY:	Brian Thacker
REQUIRED BY FISCAL YEAR	FY 2025-2026	POSITION	Director
Meets Board Goal		Promote & Protect County Assets	

Project Description

One of the existing Grounds trucks has reached the end of its useful life and is in need of replacement to better align with the growing needs of the Grounds division, including the ability to haul trash, gravel, and mulch, as well as pulling larger and heavier enclosed trailers filled with lawn maintenance equipment and other safety gear.

Justification

Truck to be replaced is a 2015 gas engine single cab pickup truck that is underbuilt for the tasks required and ☐ near the end of its useful life. This request is for a heavier duty diesel truck with a full size cab, dump body, plow, & spreader that matches the other Grounds trucks in the fleet. Existing truck cannot be used for hauling gravel, mulch, or dirt to County properties, nor can more than 2 Grounds staff ride in it. The proposed truck allows all Grounds personnel to drive it universally, including use of it for the 29 beautification efforts, where the existing truck is rarely used due to its lack of capabilities.

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

Continue using until engine or transmission ultimately fails, requiring an emergency purchase at a higher price or replacing expensive components and remaining inefficient.

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

Colonial Ford, October 2024

Project Costs

	FY 25-26	FY 26-27	FY 27-28	FY 28-29	FY 29-30	Beyond 2030	Total
Prelim Design/Plans							\$ -
Engineering/Arch Serv							\$ -
Land Acquisition							\$ -
Site Prep							\$ -
Construction							\$ -
Heavy Equipment							\$ -
Light Equipment/Furniture	\$125,000						\$ 125,000
Hardware/Software							\$ -
Total Capital Cost Est.	\$125,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 125,000
Total Operating Impact Est	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Expenditure	\$125,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 125,000

Funding Sources

	FY 25-26	FY 26-27	FY 27-28	FY 28-29	FY 29-30	Beyond 2030	Total
Local funds							\$ -
							\$ -
							\$ -
Total Financing	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

FY 2026-2030 CAPITAL PROJECT REQUEST

PROJECT TITLE	Landfill Pan Scraper	Project #	19
DEPARTMENT/ORGANIZATION	Public Works	DATE	11/20/24
DEPARTMENTAL PRIORITY	Medium	SUBMITTED BY:	Brian Thacker
REQUIRED BY FISCAL YEAR	FY 2026-2027	POSITION	Director
	Meets Board Goal		Promote & Protect County Assets

Project Description

Public Works' heavy duty articulating dump truck is nearing end of useful life, needs to be replaced. Recommending replacing with a Pan Scraper instead to cut down on personnel needed for task and increase efficiencies. Personnel costs fuel, and depreciation savings would tangibly offset most of cost difference between a pan and an articulating truck.

Justification

The articulating dump truck serves a necessary operation at landfill, bringing fill and cover dirt from various borrow pits on vast landfill property. Current operation requires three personnel to fulfill: one to drive, one to load, and one to spread. A pan only takes one employee and is far more efficient operationally, using one piece of equipment instead of three to spread dirt across the landfill. Further, with three active landfill cells now in use and potentially a fourth in a few years, a pan is almost necessary at this point, given the minimal mandated staff currently utilized in landfill operations. This is a piece of equipment new to Amherst County but common in other larger landfills.

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

Buy a new articulating dump truck and remaining operationally inefficient, or doing nothing and buying either piece of equipment in an emergency situation, hampering landfill operations and paying more overall

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

Carter Cat, November 2024

Project Costs

	FY 25-26	FY 26-27	FY 27-28	FY 28-29	FY 29-30	Beyond 2030	Total
Prelim Design/Plans							\$ -
Engineering/Arch Serv							\$ -
Land Acquisition							\$ -
Site Prep							\$ -
Construction							\$ -
Heavy Equipment		\$1,350,000					\$ 1,350,000
Light Equipment/Furniture							\$ -
Hardware/Software							\$ -
Total Capital Cost Est.	\$ -	\$1,350,000	\$ -	\$ -	\$ -	\$ -	\$ 1,350,000
Total Operating Impact Est	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Expenditure	\$ -	\$1,350,000	\$ -	\$ -	\$ -	\$ -	\$ 1,350,000

Funding Sources

	FY 25-26	FY 26-27	FY 27-28	FY 28-29	FY 29-30	Beyond 2030	Total
Local funds							\$ -
							\$ -
							\$ -
Total Financing	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -



FY 2026-2030 CAPITAL PROJECT REQUEST

PROJECT TITLE	Replacement Roll Off Truck	Project #	20
DEPARTMENT/ORGANIZATION	Public Works	DATE	11/20/24
DEPARTMENTAL PRIORITY	Medium	SUBMITTED BY:	Brian Thacker
REQUIRED BY FISCAL YEAR	FY 2025-2026	POSITION	Director
	Meets Board Goal		Promote & Protect County Assets

Project Description

Originally on last year's CIP, request is for timed replacement schedule of existing roll-off trucks.

Justification

Two existing 2020 roll off trucks are due to be replaced as they are nearing the end of their useful lives. The goal is to replace one this upcoming fiscal year and one next fiscal year. Truck being recommended for replacement currently has over 156,000 miles and 7,500 hours of heavy duty usage. If approved for replacement, it will reach approximately 200,000 miles and 9,000 engine hours by time of acquisition. Engine or transmission failures become increasingly likely on heavy duty on-road units that exceed 200,000 miles and/or 10,000 engine hours of usage. A replacement of either a diesel engine or automatic trans. would run roughly \$25,000 and cause lengthy downtime.

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

Face escalating costly repairs, necessitating emergency requests for expensive repairs or replacing truck, causing unnecessary operational downtime, inconsistent services provided, and financial inefficiencies.

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

Truck Enterprises, October 2024

Project Costs

	FY 25-26	FY 26-27	FY 27-28	FY 28-29	FY 29-30	Beyond 2030	Total
Prelim Design/Plans							\$ -
Engineering/Arch Serv.							\$ -
Land Acquisition							\$ -
Site Prep							\$ -
Construction							\$ -
Heavy Equipment	\$265,000	\$280,000					\$ 545,000
Light Equipment/Furniture							\$ -
Hardware/Software							\$ -
Total Capital Cost Est.	\$265,000	\$280,000	\$ -	\$ -	\$ -	\$ -	\$ 545,000
Total Operating Impact Est	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Expenditure	\$265,000	\$280,000	\$ -	\$ -	\$ -	\$ -	\$ 545,000

Funding Sources

	FY 25-26	FY 26-27	FY 27-28	FY 28-29	FY 29-30	Beyond 2030	Total
Local funds							\$ -
							\$ -
							\$ -
Total Financing	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

FY 2026-2030 CAPITAL PROJECT REQUEST

PROJECT TITLE	Coolwell Compactor Replacements	Project #	21
DEPARTMENT/ORGANIZATION	Public Works	DATE	11/20/24
DEPARTMENTAL PRIORITY	Medium	SUBMITTED BY:	Brian Thacker
REQUIRED BY FISCAL YEAR	FY 2025-2026	POSITION	Director
	Meets Board Goal		Promote & Protect County Assets

Project Description

Originally on last year's CIP, request is for timed replacement schedule of existing compactors at Coolwell convenience center. Subsequent fiscal years for the following sites: '26-'27 Pedlar, 2 compactors; '27-'28 Warrick Barn, 2 compactors; '28-'29 60 East, 1 compactor; '29-'30 Dodd's Store, add 1 recycle compactor

Justification

The Coolwell Convenience Center has 8 waste and recycling compactors; four are new and four are older and have reached the end of their useful lives. The site is by far the busiest in the County, with all waste compactors operating 7 days a week and routinely being completely filled over the weekends. By replacing the older compactors now (3 are from 2009, 1 from 2003), this both prevents extensive down time when the units will eventually fail and increases operational efficiencies by installing larger receivers matching the newer compactors, which are run less frequently and require less electricity to operate while filling the compactor boxes further with increased compacting power.

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

Wait until the compactors eventually fail, causing significant downtime at the busiest site in the County and over-paying for temporary repairs, extra and emergency hauls, increased citizen complaints, and emergency replacements.

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

Mid Atlantic Waste Systems, November 2024

*Sites may need additional concrete apron additions or repairs as well, which is included in costs

Project Costs

	FY 25-26	FY 26-27	FY 27-28	FY 28-29	FY 29-30	Beyond 2030	Total
Prelim Design/Plans							\$ -
Engineering/Arch Serv							\$ -
Land Acquisition							\$ -
Site Prep							\$ -
Construction							\$ -
Heavy Equipment							\$ -
Light Equipment/Furniture	\$300,000	\$180,000	\$180,000	\$ 90,000	\$ 90,000		\$ 840,000
Hardware/Software							\$ -
Total Capital Cost Est.	\$300,000	\$180,000	\$180,000	\$ 90,000	\$ 90,000	\$ -	\$ 840,000
Total Operating Impact Est	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Expenditure	\$300,000	\$180,000	\$180,000	\$ 90,000	\$ 90,000	\$ -	\$ 840,000

Funding Sources

	FY 25-26	FY 26-27	FY 27-28	FY 28-29	FY 29-30	Beyond 2030	Total
Local funds							\$ -
							\$ -
							\$ -
Total Financing	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

FY 2026-2030 CAPITAL PROJECT REQUEST

PROJECT TITLE	Sara Lu Christian Trail		Project #	22
DEPARTMENT/ORGANIZATION	Recreation	DATE	10/28/24	
DEPARTMENTAL PRIORITY	2	SUBMITTED BY:	Randy Nixon	
REQUIRED BY FISCAL YEAR	25-26	POSITION	Director	
	Meets Board Goal			

Project Description

Completion of Sara Lu Christian, formerly Riveredge Trail, through CVTC and Lee property

Justification

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

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

Source(s) and Date (s) of Estimates:
Hurt and Proffitt 9/22/2021

Project Costs

	FY 25-26	FY 26-27	FY 27-28	FY 28-29	FY 29-30	Beyond 2030	Total
Prelim Design/Plans							\$ -
Engineering/Arch Serv							\$ -
Land Acquisition							\$ -
Site Prep							\$ -
Construction	\$ 500,000						\$ 500,000
Heavy Equipment							\$ -
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 25-26	FY 26-27	FY 27-28	FY 28-29	FY 29-30	Beyond 2030	Total
Local funds	\$ 100,000						\$ 100,000
Grant funds	\$ 400,000						\$ 400,000
							\$ -
Total Financing	\$ 500,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 500,000

FY 2026-2030 CAPITAL PROJECT REQUEST

PROJECT TITLE	<u>Administration Flooring and Updates</u>	Project #	<u>23</u>
DEPARTMENT/ORGANIZATION	<u>Maintenance</u>	DATE	<u>11/15/24</u>
DEPARTMENTAL PRIORITY		SUBMITTED BY:	<u>M. Woodard</u>
REQUIRED BY FISCAL YEAR	<u>FY26</u>	POSITION	<u>Procurement and Contracts Division Manager</u>
	<u>Meets Board Goal</u>		

Project Description

Replacing the flooring in the hallways, bathrooms, and select offices. Replacing the breakroom cabinets/countertops. Replacing the womens and mens bathroom partitions.

Justification

The flooring in the administration building are in bad shape. The bathroom's partitions need to be replaced to provide privacy due to the large cracks in the door frames. The kitchen cabinets/countertops need to be updated.

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

The floors will continue to diminish, the bathroom partitions have cracks in them that will not allow for full privacy.

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

Piedmont Flooring, Partition Plus, Taylor Brothers; October 2024

Project Costs

	FY 25-26	FY 26-27	FY 27-28	FY 28-29	FY 29-30	Beyond 2030	Total
Prelim Design/Plans							\$ -
Engineering/Arch Serv							\$ -
Land Acquisition							\$ -
Site Prep							\$ -
Construction	\$ 85,000						\$ 85,000
Heavy Equipment							\$ -
Light Equipment/Furniture							\$ -
Hardware/Software							\$ -
Total Capital Cost Est.	\$ 85,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 85,000
Total Operating Impact Est	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Expenditure	\$ 85,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 85,000

Funding Sources

	FY 25-26	FY 26-27	FY 27-28	FY 28-29	FY 29-30	Beyond 2030	Total
Local funds	\$ 85,000						\$ 85,000
							\$ -
							\$ -
Total Financing	\$ 85,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 85,000

FY 2026-2030 CAPITAL PROJECT REQUEST

PROJECT TITLE	Administration Parking Lots Paving	Project #	24
DEPARTMENT/ORGANIZATION	Maintenance	DATE	11/15/24
DEPARTMENTAL PRIORITY		SUBMITTED BY:	M. Woodard
REQUIRED BY FISCAL YEAR	FY26	POSITION	Procurement and Contracts Division Manager
	Meets Board Goal		

Project Description

Paving the administration parking lot, adjacent gravel lots, access road to the parsonage, parsonage gravel lot.

Justification

The asphalt parking lot for the administration building is cracking and needs to be milled and repaved. The adjacent gravel parking lot has been utilized by more county staff and serves as day-to-day parking and over-flow parking. The access road and parsonage parking lot is utilized by county staff. These upgrades would provide better and safer parking options for county staff.

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

Not paving the administration parking lot will allow conditions to worsen. Not paving the gravel lots and access road will increase the time it takes to clear snow/ice during inclement weather, and limit parking options for county staff.

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

Boxley, October 2023

Project Costs

	FY 25-26	FY 26-27	FY 27-28	FY 28-29	FY 29-30	Beyond 2030	Total
Prelim Design/Plans						\$	-
Engineering/Arch Serv						\$	-
Land Acquisition						\$	-
Site Prep						\$	-
Construction	\$ 189,000					\$	189,000
Heavy Equipment						\$	-
Light Equipment/Furniture						\$	-
Hardware/Software						\$	-
Total Capital Cost Est.	\$ 189,000	\$ -	\$ -	\$ -	\$ -	\$ -	189,000
Total Operating Impact Est	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Total Expenditure	\$ 189,000	\$ -	\$ -	\$ -	\$ -	\$ -	189,000

Funding Sources

	FY 25-26	FY 26-27	FY 27-28	FY 28-29	FY 29-30	Beyond 2030	Total
Local funds	\$ 189,000					\$	189,000
						\$	-
						\$	-
Total Financing	\$ 189,000	\$ -	\$ -	\$ -	\$ -	\$ -	189,000

FY 2025-2029 CAPITAL PROJECT REQUEST

PROJECT TITLE	Treasurer Office Renovation		Project #	26
DEPARTMENT/ORGANIZATION	Recreation	DATE	11/22/24	
DEPARTMENTAL PRIORITY	1	SUBMITTED BY:	Joanne Carden	
REQUIRED BY FISCAL YEAR	25-26	POSITION	Treasurer	
Meets Board Goal 				

Project Description

Customer Service Area Renovations in the Treasurer's office, replacement of cabinetry, furniture and window coverings.

Justification

The renovations will make the Treasurer's office customer service area handicap accessible for staff and customers.

The furnishings in the Treasurer's office are the original ones purchased in 1997 when the Treasurer located in the Goodwin Building. The furnishings and window coverings are outdated, soiled, and in disrepair as well as not suited for use with the extensive technology needs of current operations.

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

Don't do it

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

MRG Consulting - Renovations

Harris Office Furniture

Project Costs

	FY 25-26	FY 26-27	FY 27-28	FY 28-29	FY 29-30	Beyond 2030	Total
Prelim Design/Plans							\$ -
Engineering/Arch Serv							\$ -
Land Acquisition							\$ -
Site Prep							\$ -
Construction	\$ 50,000						\$ 50,000
Heavy Equipment							\$ -
Light Equipment/Furniture	\$ 19,500						\$ 19,500
Hardware/Software							\$ -
Total Capital Cost Est.	\$ 69,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 150,000
Total Operating Impact Est		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Expenditure	\$ 69,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 150,000

Funding Sources

	FY 25-26	FY 26-27	FY 27-28	FY 28-29	FY 29-30	Beyond 2030	Total
Local funds	\$ 69,500						\$ 69,500
							\$ -
							\$ -
Total Financing	\$ 69,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 69,500

FY 2025-2029 CAPITAL PROJECT REQUEST

PROJECT TITLE	<u>Amherst County Real Estate Reassessment</u>	Project #	<u>27</u>
DEPARTMENT/ORGANIZATION	<u>Commissioner of Revenue</u>	DATE	<u>12/4/23</u>
DEPARTMENTAL PRIORITY		SUBMITTED BY:	
REQUIRED BY FISCAL YEAR	<u>FY25-27</u>	POSITION	
	<u>Meets Board Goal</u>		

Project Description

Amherst County is up for real estate reassessment in 2026, this project takes 18 months and therefore needs to begin 7/1/24.

Justification

This is a state requirement to have your locality's real estate reassessment completed every 4 years with a potential ExtensionAmherst County will reach that extension by 1/1/26.

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

Amherst County would be out of compliance with state guidelines if the reassessment is not completed and in effect by 1/1/26.

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

Project Costs

	FY 25-26	FY 26-27	FY 27-28	FY 28-29	FY 29-30	Beyond 2030	Total
Contract costs	\$ 200,000	\$ 200,000					\$ 400,000
Engineering/Arch Serv							\$ -
Land Acquisition							\$ -
Site Prep							\$ -
Construction							\$ -
Heavy Equipment							\$ -
Light Equipment/Furniture							\$ -
Hardware/Software							\$ -
Total Capital Cost Est.	\$ 200,000	\$ 200,000	\$ -	\$ -	\$ -	\$ -	\$ 400,000
Total Operating Impact Est	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Expenditure	\$ 200,000	\$ 200,000	\$ -	\$ -	\$ -	\$ -	\$ 400,000

Funding Sources

	FY 25-26	FY 26-27	FY 27-28	FY 28-29	FY 29-30	Beyond 2030	Total
Local funds	\$ 200,000	\$ 200,000					\$ 400,000
							\$ -
							\$ -
Total Financing	\$ 200,000	\$ 200,000	\$ -	\$ -	\$ -	\$ -	\$ 400,000



AMHERST

Perfect Slice of Virginia

AMHERST COUNTY

APPENDICES

Amherst County Regulation 3
FINANCIAL POLICIES

Originally adopted January 3, 2012

Revised February 20, 2018

Revised December 20, 2018

Guidelines and Objectives

Amherst County, Virginia
Financial Policy

Amherst County Regulation
Book 36, Page 645

Regulation 3-1: Financial Goals

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

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

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

3. Reserved.

Guidelines and Objectives

Amherst County, Virginia
Financial Policy

Amherst County Regulation
Book 36, Page 645

Regulation 3-2: Accounting Policy

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

2. Financial Statements and Reports.

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

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

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

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

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

3. Fund Accounting.

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

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

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

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

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

Guidelines and Objectives

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

4. Capital Assets.

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

Guidelines and Objectives

Amherst County, Virginia
Financial Policy

Amherst County Regulation
Book 36, Page 645

Regulation 3-3: Audit Policy

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

2. Planning and Performance.

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

2.2. To maintain compliance with the Single Audit Act.

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

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

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

Guidelines and Objectives

Amherst County, Virginia
Financial Policy

Amherst County Regulation
Book 36, Page 645

Regulation 3-4: Budget Policy

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

Guidelines and Objectives

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

4. Budget Preparation.

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

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

Guidelines and Objectives

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

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

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

Guidelines and Objectives

7. Budget Preparation Procedures

7.1. Budget Calendar

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

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

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

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

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

7.2. CIP and Supplemental Requests

7.2.1. Definitions

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

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

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

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

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

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

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

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

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

Guidelines and Objectives

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

Guidelines and Objectives

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

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

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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

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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.



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

For consideration on May 6, 2025

A RESOLUTION, NO. 2025-4-R

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

Approved as to form by the County Attorney

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

I. That the Amherst County Board of Supervisors ("Board") adopts and appropriates the fiscal year 2025-2026 County General Fund budget with expenditures in the amount of \$60,062,831, as follows:

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

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

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

WHEREAS, the Board held a public hearing, properly noticed in accordance with Virginia law, on the proposed fiscal year 2025-2026 County Budget, on April 29, 2025; and

WHEREAS, the Board now intends to adopt as part of the County Budget the fiscal year 2025-2026 General Fund budget, and appropriate the funds therein on an annual basis and by department.

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

That the Amherst County Board of Supervisors adopts the 2025-2026 County General Fund budget as the annual operating budget of Amherst County for fiscal year 2025-2026, and said funds appropriated are as follows:

REVENUES**REAL PROPERTY TAXES**

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

PUBLIC SERVICES TAXES

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

PERSONAL PROPERTY TAXES

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

OTHER LOCAL TAXES

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

PERMITS, FEES & LICENSES

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

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

USE OF MONEY AND PROPERTY

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

CHARGES FOR SERVICES

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

MISCELLANEOUS REVENUE/RECOVERIES

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

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

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

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

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

EXPENDITURES

GENERAL

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

JUDICIAL

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

PUBLIC SAFETY

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

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

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

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

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

DEBT SERVICE & OTHER	
UTILITIES	274,500
EXTERNAL PROVIDERS	2,651,174
NONDEPT/INTERNAL SERVICES	1,476,100
DEBT SERVICE	5,241,979
TOTAL	9,643,753
TOTAL OPERATIONS	\$40,741,688
Transfers	19,321,143
Total Expenditures General Fund	60,062,831

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

Adopted this 6th day of May, 2025.



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

ATTEST:



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

Ayes 4

Nays 0

Abstentions 0



Amherst County Board of Supervisors
County Resolution No. 2025-5-R

For consideration on May 6, 2025

A RESOLUTION, NO. 2025-5-R

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

Approved as to form by the County Attorney

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

I. That the Amherst County Board of Supervisors ("Board") adopts and appropriates the fiscal year 2025-2026 budget for Amherst County Schools with expenditures in the amount of \$64,569,290, of which \$61,502,378, is for the regular operating budget and \$3,066,912 in Child Nutrition, which expenditures are supported with \$5,554,718 in federal funds, \$42,069,056 in state funds, and \$16,944,516 in local funds, as follows:

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

WHEREAS, the County fiscal year 2025-2026 budget includes funding to support Amherst County Schools ("School Budget"); and

WHEREAS, the School Superintendent presented the proposed School Budget on March 18, 2025, and the Board has reviewed the proposed School Budget and has been apprised of the availability of funds to support the proposed expenditures; and

WHEREAS, the Board held a public hearing, properly noticed in accordance with Virginia law, on the proposed fiscal year 2025-2026 Amherst County Schools Budget, on April 29, 2025; and

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

WHEREAS, the Board now intends to adopt as part of the County Budget the fiscal year 2025-2026 School Budget and appropriate the funds therein on a lump sum basis by category.

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

That the Amherst County Board of Supervisors ("Board") adopts and appropriates the fiscal year 2025-2026 budget for Amherst County Schools with expenditures in the amount of \$64,569,290, of which \$61,502,378, is for the regular operating budget and \$3,066,912 in Child Nutrition, which expenditures are supported with \$5,554,718 in federal funds, \$42,069,056 in state funds, and \$16,945,516 in local funds.

BE IT FURTHER RESOLVED:

That the Amherst County Board of Supervisors appropriates the fiscal year 2025-2026 School Budget in the same categories and amounts as indicated above.

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

Adopted this 6th day of May, 2025.



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

ATTEST:



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

Ayes 4

Nays 0

Abstentions 0



Amherst County Board of Supervisors
County Resolution No. 2025-6-R

For consideration on May 6, 2025

A RESOLUTION, NO. 2025-6-R

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

Approved as to form by the County Attorney

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

I. That the Amherst County Board of Supervisors ("Board") adopts and appropriates the 2025-2026 County Solid Waste budget with expenditures in the amount of \$2,580,808, as follows:

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

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

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

WHEREAS, the Board held a public hearing, properly noticed in accordance with Virginia law, on the proposed fiscal year 2025-2026 County Budget, on April 29, 2025; and

WHEREAS, the Board now intends to adopt as part of the County Budget the fiscal year 2025-2026 Solid Waste budget, and appropriate the funds therein on an annual basis and by department.

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

That the Amherst County Board of Supervisors adopts the 2025-2026 County Solid Waste budget as part of the County Budget and said funds are appropriated as follows:

SOLID WASTE FUND FY 2026 BUDGET

REVENUES		EXPENDITURES	
USER FEES	\$ 1,000,000	CONVENIENCE CENTERS	\$ 874,302
CONTAINER RENTAL	1,000	SOLID WASTE ADMINISTRATION	310,733
RECYCLING	50,000	RECYCLING	16,500
LITTER GRANT	16,000	LANDFILL OPERATIONS	1,194,773
TRANSFER FROM GENERAL FUND	1,513,808	CLOSURE	184,500
SOLID WASTE FUND TOTAL REVENUE	<u>\$ 2,580,808</u>		<u>\$ 2,580,808</u>

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

Adopted this 6th day of May, 2025.



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

ATTEST:



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

Ayes 4

Nays 0

Abstentions 0



Amherst County Board of Supervisors
County Resolution No. 2025-7-R

For consideration on May 6, 2025

A RESOLUTION, NO. 2025-7-R

A resolution, establishing County tax rates for Fiscal Year 2025-2026.

Approved as to form by the County Attorney

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

I. That the Amherst County Board of Supervisors ("Board") establishes the tax rates for the 2025-2026 fiscal year, as follows:

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

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

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

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

WHEREAS, the Board held a public hearing, properly noticed in accordance with Virginia law, on the proposed FY 2025-2026 proposed tax rates, on April 29, 2025; and

WHEREAS, the Board now intends to establish the tax rates for fiscal year 2025-2026.

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

That the Amherst County Board of Supervisors establishes the fiscal year 2025-2026 tax rates as follows:

Real Estate	\$.61 per \$100 of assessed value.
Personal Property	\$3.45 per \$100 assessed value

Machinery & Tools	\$2.00 per \$100 assessed value
Consumer Utility	
Electric	
Residential	20% of the minimum monthly charge plus \$.015508 per kWh consumed not to exceed \$3.00 monthly
Commercial	20% of the minimum monthly charge plus \$.014214 per kWh consumed not to exceed \$20.00 monthly
Natural Gas	
Residential	20% of the minimum monthly charge plus \$0.1867 per CCF consumed not to exceed \$3.00 monthly
Commercial	20% of the minimum monthly charge plus \$0.15566 per CCF consumed not to exceed \$20.00 monthly
Meals Tax	6% (2% dedicated to debt service)
Lodging Tax	5%
Motor Vehicle License Fee:	
Auto	\$25.00
Motorcycle	\$11.00
Trailers	\$ 8.00
National Guard License Fee	\$12.50

Consumer Communication Tax: 5% of monthly charge

BE IT FURTHER RESOLVED:

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

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

Adopted this 6th day of May, 2025.



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

ATTEST:



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

Ayes 4

Nays 0

Abstentions 0