BOOK 37
Pages 337-340

AMHERST COUNTY BOARD OF SUPERVISORS

MINUTES

February 16, 2021

Meeting Convened - 5:00 PM

I. Call to Order

At a budget workshop meeting of the Amherst County Board of Supervisors held on February 16, 2021 at 5:00 p.m., the following members were present:

BOARD OF SUPERVISORS:
Jennifer R. Moore, Chair
David W. Pugh, Jr., Vice-Chair
Tom Martin, Supervisor
L. J. Ayers III, Supervisor
Claudia D. Tucker, Supervisor

ABSENT: None

STAFF:
Dean C. Rodgers, County Administrator
David R. Proffitt, Deputy County Administrator
Regina M. Rice, Clerk to Boards

Chair Moore called the meeting to order at 5:01 p.m.

II. Discussion

A. Revenue Projections

County Administrator Rodgers provided the Board with the revenue projections and outlined the following budget points:
The Budget is balanced, including 6.5% health insurance increase; 1.5% COLA; BPOL tax revenue neutral; $100,000 loss of investment income; $50,000 loss of state revenue; and the 2021 budget cuts reinstated. He said to increase revenue an avenue available would be to increase the meals tax from 4 cents to 6 cents; cut services, or anticipate that the BPOL tax increases.

Mr. Rodgers then presented a slide presentation. **(See Attachment 1)**

Finance Director Stacey Wilkes presented the FY 2022 Revenue Analysis and Projection Summary. (See Attachment 2)

Supervisor Martin questioned the projection of revenue that was initially proposed from the cigarette tax.

Ms. Wilkes explained she used numbers from the City of Lynchburg and the Town of Appomattox and split the difference, then went with a conservative number. She said the $1M was an over estimate, however, her estimation now is approximately $600,00 to $700,000.

Mr. Rodgers said this money would be held for the future fund and not used on additional projects.

Supervisor Martin questioned why the projection had changed so much and that the data received several months ago is different today.

Supervisor Tucker was concerned about such a big "miss" and the Board knowing at that time of an influx of revenue coming in. She said she would not have made some of the decisions on the supplemental budget at that time and was surprised by the lower figure for the cigarette tax revenue.

Chair Moore asked about the increase of the employees' health insurance. Ms. Wilkes explained the County is in the third year with Piedmont Health and said the contract would be going back out to bid.

Mr. Rodgers said we would move forward on the Board's acknowledgment of the revenue projections.

B. Proposed Budget

Mr. Rodgers provided the Board with an overview of the proposed budget.

Supervisor Martin recalled last year the Board brought staff salaries up to market which was a big part of the $700,000 reduction. He said it was not a good time to raise taxes and asked staff to cut their budgets, These cuts allowed us to do the salary market adjustments.

Supervisor Martin asked the County Administrator to find $200,000 to fund the 4th medic unit.

Vice-Chair Pugh and Supervisor Ayers made a request that Pedlar Convenience Center be open 7 days a week. Supervisor Martin requested the same for the Boxwood Farm Convenience Center.

Supervisor Ayers was in favor of funding the the 4th ambulance, the EMS Certification Bonus Pay, the EMS Education Incentive and opening two of the convenience centers 7 days a week. He said he would like to move the Fire Marshal and Emergency Coordinator requests out to next year.

Vice-Chair Pugh agreed with funding the 4th ambulance crew but requested data on the need for a 4th ambulance.

Supervisor Martin requested information from Department heads regarding what services they were not able to provide by the cuts to their individual budgets.

It was the Board's consensus to move the Fire Marshal and the EMS Coordinator requests out to next year and to find money in contractual lines to off set some of those expenses.

Supervisor Tucker ask EDA Director Victoria Hanson her thoughts on raising the meals tax 2 cents. Ms. Hanson said most likely the restaurant owners would be against this tax because customers would complain about the increased cost of a meal.

Mr. Rodgers said he will keep with the revenue projections, revisit the supplemental list and find funds from the O&M Budget. He said he would bring the budget back to the Board reflecting $200,000 less.

III. Adjournment

By motion of Supervisor Ayers and with the following vote, the Board adjourned at 5:53 p.m.

AYE: Ms. Moore, Mr. Pugh, Mr. Martin, Mr. Ayers and Mrs. Tucker
NAY: None
ABSENT: None

Jennifer R. Moore, Chair
Amherst County Board of Supervisors

Dean C. Rodgers, Clerk

ATTACHMENT H

REVENUE PROJECTIONS
FY 2022 BUDGET

FY 2022 Key Budget Points

- The budget is balanced
- The budget includes –
  - .6.5% Health insurance increase
  - 1.5% COLA
  - BPOL tax is revenue neutral
  - Loss of investment income of $100K
  - Loss of state revenue $50K
  - FY 2021 cuts reinstated

Detailed Revenue Analysis FY 2022

DESCRIPTION	FY 2018	FY 2019	FY 2020	Actual through 12/31/2020	Projected FY 2021	Proposed FY 2022
REAL PROPERTY TAXES	14,143,819	14,356,985	14,149,150	14,148,668	14,606,952	14,679,987
PUBLIC SERVICE TAXES	775,430	778,659	699,405	666,110	740,000	740,000
PERSONAL PROPERTY TAXES	6,149,460	6,387,289	6,939,837	5,897,556	6,557,825	6,754,560
MACH & TOOL TAXES	2,308,208	2,083,179	2,142,228	2,271,536	2,272,521	2,295,246
MERCHANT'S CAPITAL TAXES	309,007	290,696	328,111	365,535	366,060	-
PENALTIES AND INTEREST	366,864	384,383	391,815	164,059	313,093	317,007
REAL ESTATE SALE FOREFITURES	-	-	-	36,784	36,784	-
LOCAL SALES & USE TAXES	2,673,687	2,783,437	3,227,313	1,134,439	3,300,000	3,399,000
CONSUMER UTILITY TAXES	1,993,630	1,906,799	1,873,785	671,643	1,935,000	1,935,000
BUSINESS LICENSE TAXES	363,799	378,768	383,748	1,139	350,000	725,000
MOTOR VEHICLE LICENSES	751,844	789,418	793,662	589,745	720,593	735,005
BANK STOCK TAX	114,764	123,790	66,237	-	120,000	120,000
TAXES ON RECORDATION & WILLS	226,674	226,758	270,883	183,745	275,000	286,000
LODGING TAX	64,489	60,412	54,573	30,425	62,000	62,000
MEALS TAX	979,160	1,016,301	1,028,064	449,437	1,075,000	1,096,500
CIGARETTE TAX	-	-	-	-	-	400,000
ANIMAL LICENSES	11,748	11,867	6,477	1,302	7,000	7,000
PERMITS, FEES & LICENSES	210,323	166,448	207,502	105,290	184,900	189,523
FINES & FORFEITURES	530,585	423,913	298,887	97,318	406,350	-
REIMBURSEMENT ACCOUNT	14,208	13,650	11,247	5,038	14,000	14,000
INTEREST ON BANK DEPOSITS	44,284	132,541	102,149	6,390	13,000	13,650
REVENUE FROM USE OF PROPERTY	253,458	798,309	134,377	54,500	132,826	128,476
CHARGES FOR SERVICES	1,331,829	1,498,930	1,446,556	731,903	1,433,550	1,483,724
MISCELLANEOUS REVENUE	420,204	206,479	280,692	143,802	207,184	152,800
RECOVERED COSTS	223,263	211,367	139,803	155,737	160,570	143,000
NON-CATEGORICAL AIDE	2,401,485	2,377,859	2,356,343	1,703,552	2,424,318	2,324,318
SHARED EXPENSES	2,524,338	2,546,743	2,669,584	1,081,726	2,626,341	2,816,626
WELFARE	646,317	690,031	742,785	887,228	818,000	871,170
STATE REIMB FOR CRIMINAL JURORS	1,260	6,480	5,610	-	4,000	4,000
OTHER CATEGORICAL AIDE	832,889	502,556	468,565	161,795	502,108	478,784
FEDERAL REVENUE	1,496,808	1,662,488	1,886,159	312,434	1,690,000	1,909,840
NON REVENUE RECEIPTS	15,230	-	-	48,204	-	-
RECOVERED REVENUE	15,789	18,807	15,862	9,980	26,000	-
RECOVERED CAPITAL COST	-	-	-			
REVENUE TRANSFER ACCOUNT	302,500	9,000	38,048	64,400	-	1,683,211
	$ 42,453,069	$ 42,844,341	$ 43,159,460	$ 32,144,637	$ 43,380,975	$ 45,765,427

Proj#	**RECURRING COST PROJECTS**		Annual	Once
16	Staff 4th Ambulance	6	$ 200,000	
7	EMS Certification Bonus Pay	3	$ 38,500	
8	EMS Education Incentive	2	$ 20,000	
21	Maintenance Mechanic	4	$ 60,750	$ 150,000
11	Fire Marshal	5	$ 72,000	
13	Public Works Driver or Technician	7	$ 40,800	
6	Emergency Management Coordinator	7	$ 56,817	
12	Cafeteria Plan	8	$ 1,331,514	

Public Works Positions

- Grounds Crew Member – funded with Ground Maintenance contract services (already approved)
- Driver/Technician – funded with landfill overtime
- Maintenance Mechanic – funded from Repairs & Maintenance of landfill and convenience center vehicles
  - Est. savings of approximately $23K for all vehicles
  - Savings to remain in Solid Waste Fund for small additional earth works projects (ex. Lynchburg Road)

Possible Revenue Needs

4th Ambulance	$ 200,000	
EMS Certification Bonus Pay	38,500	
EMS Education Incentive	20,000	
Convenience Centers opening 7 days(per center)	14,779	($75K for all)
Fire Marshall	72,000	
Emergency Coordinator	56,817	
	$ 380,096	

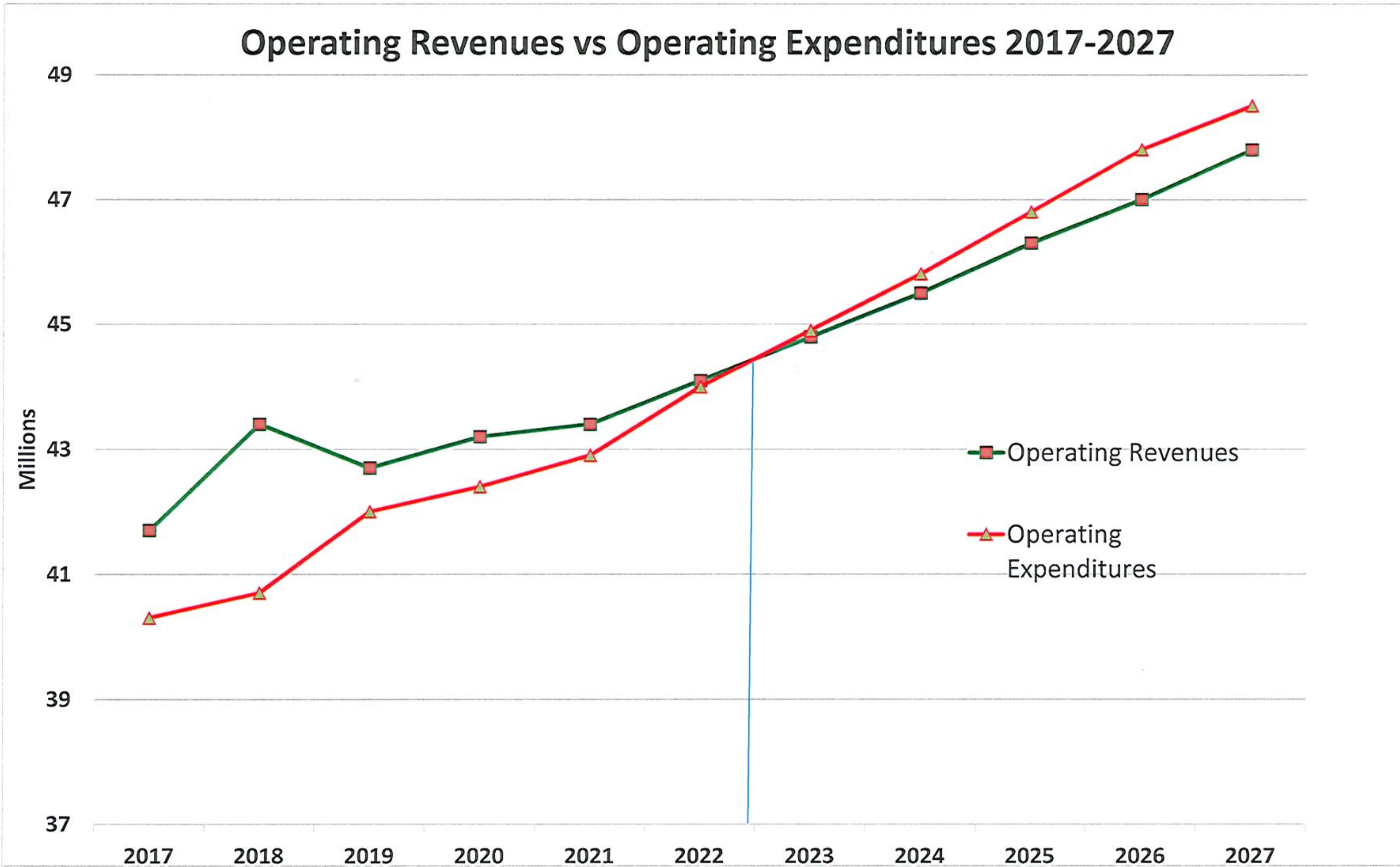
Operating Revenue Options

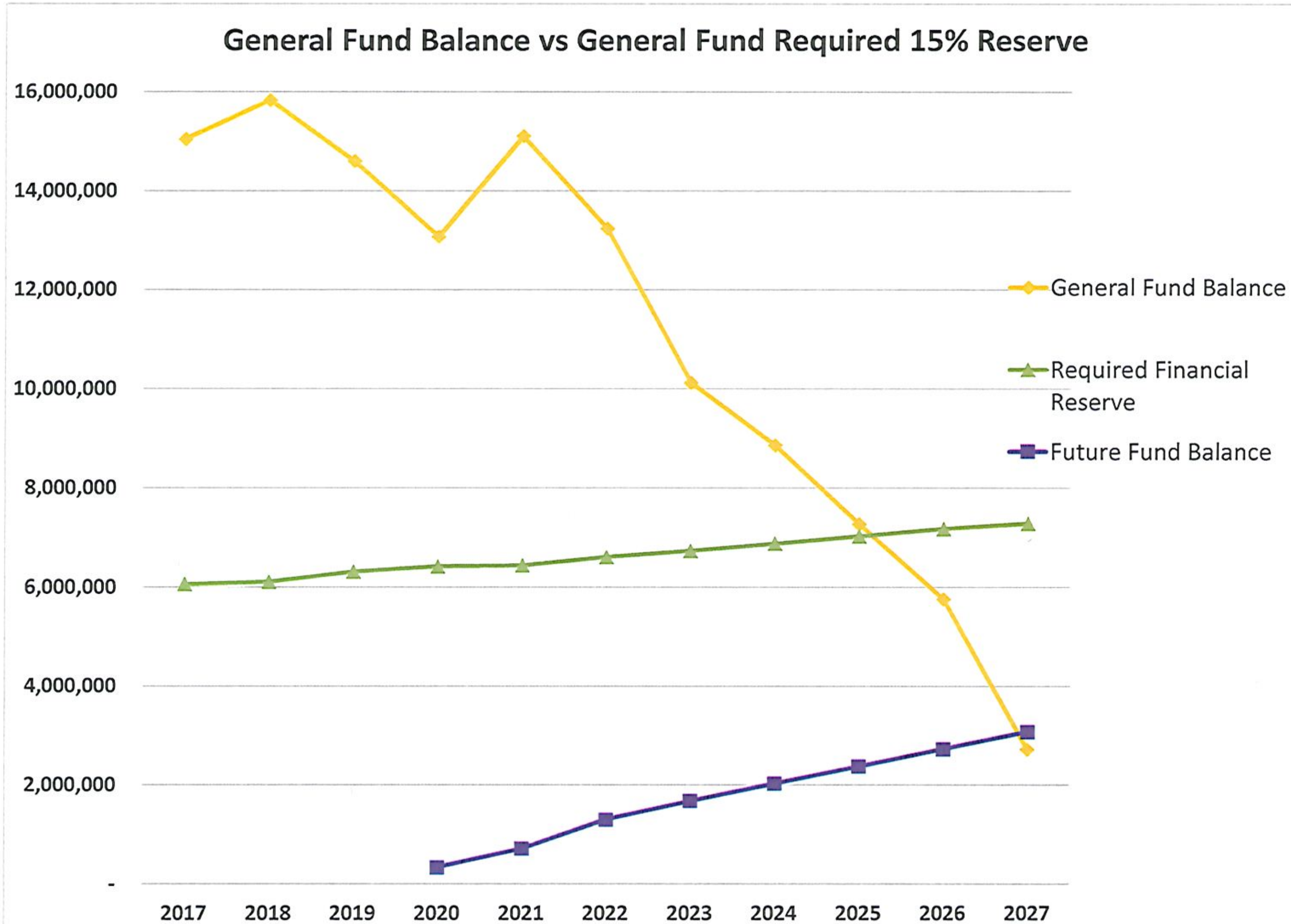
Add 2 cents to meals tax	$ 550,000
Revised revenue assumptions	?????
Service cuts	?????
Hope for BPOL	?????
	$ 550,000

REGION LOCALITY MEALS TAX

- Town of Appomattox 8.00%
- Town of Amherst 8.00%
- City of Lynchburg 6.50%
- Rockbridge County 6.00%
- Town of Bedford 5.50%
- Bedford County 4.00%
- Campbell County 4.00%
- Nelson County 4.00%

- **Amherst County 4.00%**


Operating Revenues vs Operating Expenditures 2017-2027
Millions
49
47
45
43
41
39
37
2017
2018
2019
2020
2021
2022
2023
2024
2025
2026
2027
Operating Revenues
Operating Expenditures



General Fund Balance vs General Fund Required 15% Reserve
16,000,000
14,000,000
12,000,000
10,000,000
8,000,000
6,000,000
4,000,000
2,000,000
-
2017
2018
2019
2020
2021
2022
2023
2024
2025
2026
2027
General Fund Balance
Required Financial Reserve
Future Fund Balance

QUESTIONS?

ATTACHMENT 2

AMHERST COUNTY

REVENUE ANALYSIS AND PROJECTION - SUMMARY

FY 2022

NOTE	DESCRIPTION	FY 2018	FY 2019	FY 2020	Actual through 12/31/2020	Projected FY 2021	Proposed FY 2022
1	REAL PROPERTY TAXES	14,143,819	14,356,985	14,149,150	14,148,668	14,606,952	14,679,987
1	PUBLIC SERVICE TAXES	775,430	778,659	699,405	666,110	740,000	740,000
1	PERSONAL PROPERTY TAXES	6,149,460	6,387,289	6,939,837	5,897,556	6,557,825	6,754,560
1	MACH & TOOL TAXES	2,308,208	2,083,179	2,142,228	2,271,536	2,272,521	2,295,246
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1	PENALTIES AND INTEREST	366,864	384,383	391,815	164,059	313,093	317,007
	REAL ESTATE SALE FOREFITURES	-	-	-	36,784	36,784	-
2	LOCAL SALES & USE TAXES	2,673,687	2,783,437	3,227,313	1,134,439	3,300,000	3,399,000
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2,4&6	BUSINESS LICENSE TAXES	363,799	378,768	383,748	1,139	350,000	725,000
2	MOTOR VEHICLE LICENSES	751,844	789,418	793,662	589,745	720,593	735,005
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7	CIGARETTE TAX	-	-	-	-	-	400,000
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	PERMITS, FEES & LICENSES	210,323	166,448	207,502	105,290	184,900	189,523
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	RECOVERED REVENUE	15,789	18,807	15,862	9,980	26,000	-
	RECOVERED CAPITAL COST	-	-	-			
	REVENUE TRANSFER ACCOUNT	302,500	9,000	38,048	64,400	-	1,683,211
		$ 42,453,069	$ 42,844,341	$ 43,159,460	$ 32,144,637	$ 43,380,975	$ 45,765,427

NOTE	
1	Tax estimates were reviewed with the Commissioner of the Revenue and adjusted for historical data.
2	Other taxes have been based on historical average and multi-year trends.
3	Fines & Forfeitures are being budget at $-0-. These funds are currently split 80/20 between Sheriff and the County and are not included in the budget. However, they are used in his O&M budget. This does not allow for a good picture of the true cost of operations for the department when developing a budget.
4	This is a conservative estimate based on keeping revenue neutral
5	BoS Eliminated this tax
6	More businesses now paying BPOL due to elimination of Merchant's Capital Tax
7	New tax and conservative estimate for the first year
8	Compensation Board Increase
9	More benefits being paid by Department of Social Services