



BOOK 39
Page 36-37



AMHERST COUNTY
BOARD OF SUPERVISORS

Board of Supervisors

Drew Wade, Chair
District 5
Claudia Tucker, Vice-Chair
District 2
David W. Pugh, Jr., Supervisor
District 4
Tom Martin, Supervisor
District 1
Chris Adams, Supervisor
District 3

MINUTES

March 5, 2024

Administration Building - 153 Washington
Street - Public Meeting Room
Amherst, Virginia 24521
Meeting Convened - 3:30 PM

County Administrator
Jeremy Bryant

County Attorney
Mark Popovich

I. Call to Order

At a budget meeting of the Amherst County Board of Supervisors held on March 5, 2024, at 3:30 p.m., the following members were present:

BOARD OF SUPERVISORS:

Drew Wade, Chair
Claudia D. Tucker, Vice-Chair
David W. Pugh, Jr., Supervisor
Tom Martin, Supervisor
Chris Adams, Supervisor

ABSENT: None

STAFF:

Jeremy S. Bryant, County Administrator
Stacey McBride, Deputy County Administrator/Finance Director
Kristen Freeman, Clerk

Chairman Wade called the meeting to order at 4:49 p.m.

NOTE: All Board of Supervisors' meetings are now being streamed live on Facebook and on YouTube.

II. Approval of Agenda

By motion of Vice-Chair Tucker and with the following vote, the Board approved the agenda.

AYE: Mr. Wade, Mrs. Tucker, Mr. Pugh, Mr. Martin, Mr. Adams

NAY: None

ABSENT: None

III. Discussion

A. Revenue Projections

Jeremy Bryant, County Administrator, presented the Board with a presentation on Revenue Projections and the Proposed Budget. (SEE ATTACHMENT 1)

B. Proposed Budget

Operating Budget - Board directed staff to come back and provide recommendations.

Revenue - Board accepted the revenues presented.

Supplemental Budget - For the one-time projects, the Board agreed with the County Administrator's recommendation to remove the two highlighted items, which were Administration Building Outdoor Cameras and Coolwell Walking Trail. Regarding the Recurring Projects list the Board moved the cut line below SRO's.

Capital Improvement Plan (CIP) - Board agreed staff could propose to fund the Medic Unit out of the Future Fund. Board also agreed to use the cut line below dispatch remodel.

IV. Adjournment

By motion of Chairman Wade and with the following vote, the Board adjourned at 6:07 pm .

AYE: Mr. Wade, Mrs. Tucker, Mr. Pugh, Mr. Martin, and Mr. Adams

NAY: None

ABSENT: None



Drew Wade, Chair
Amherst County Board of Supervisors



Jeremy Bryant, County Administrator



FY 2025 Revenue Projections and Budget

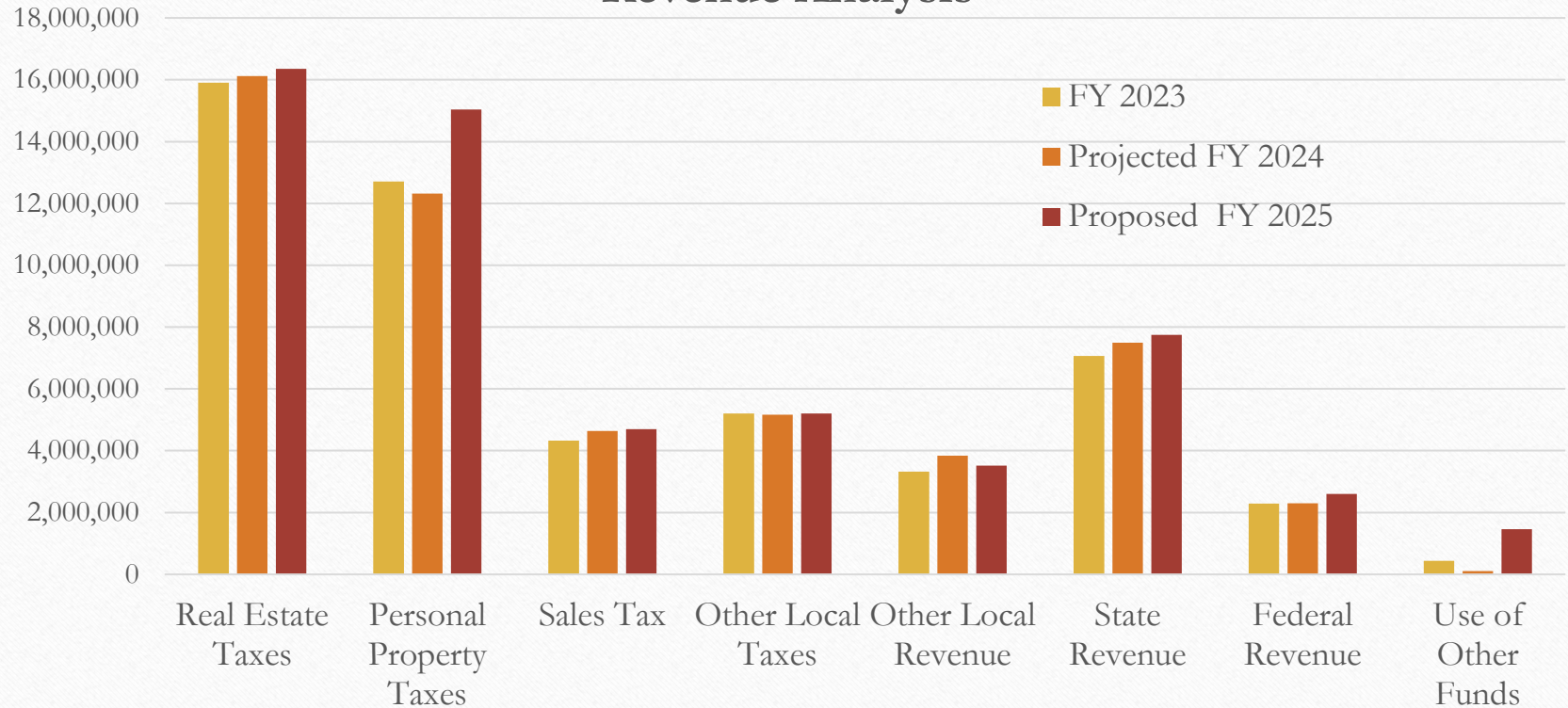
Revenue Projections Assumptions

- ⊙ Real Estate Tax minimal growth of 1.5%
- ⊙ Personal Property Tax revenue
 - Values will remain at their 2023 values
 - No reduction to the value
- ⊙ Continued growth in local sales tax, meals tax, lodging tax, permits, and fees
- ⊙ Minimal growth in other revenues

FY 2025 Revenues

Real & Property Taxes	\$ 30,535,000
Other Tax Revenue	11,352,000
Permits, Fees & Charges for Service	2,188,450
State Revenue	7,747,729
Federal Revenue	2,600,000
Other Revenue	2,287,363
Use of Fund Balance	<u>494,898</u>
	\$ 57,205,440

Revenue Analysis



Questions?

Do you, the Board, accept the
revenue projections as presented?

Budget Challenges for FY 2025

- ⊙ Include a 3.7% COLA for staff
- ⊙ Not raise any taxes
- ⊙ 7% decrease in personal property tax values
- ⊙ Increase in costs anticipated after a 3.7% increase in CPI(consumer price index Dec. 2023)
- ⊙ Continued supply chain issues increasing operating costs and fleet replacement costs

FY 2025 O&M Budget

Revenues

Real & Property Taxes	\$ 30,535,000
Other Tax Revenue	11,352,000
Permits, Fees & Charges for Service	2,188,450
State Revenue	7,747,729
Federal Revenue	2,600,000
Other Revenue	2,287,363
Use of Fund Balance	<u>494,898</u>
	\$ 57,205,440

Expenses

Administration	\$ 3,904,744
CIP & Supplemental	-
Community Development	704,208
Countywide	3,829,235
Education	16,457,335
Debt Service	5,415,455
Human Services	5,818,322
Judicial and Court Services	2,418,514
Public Safety	13,117,577
Public Works	2,645,157
Recreation & Cultural	<u>1,907,346</u>
	\$ 56,217,893

7

Excess/Deficit \$ 987,547

Where did we grow since FY 2024?

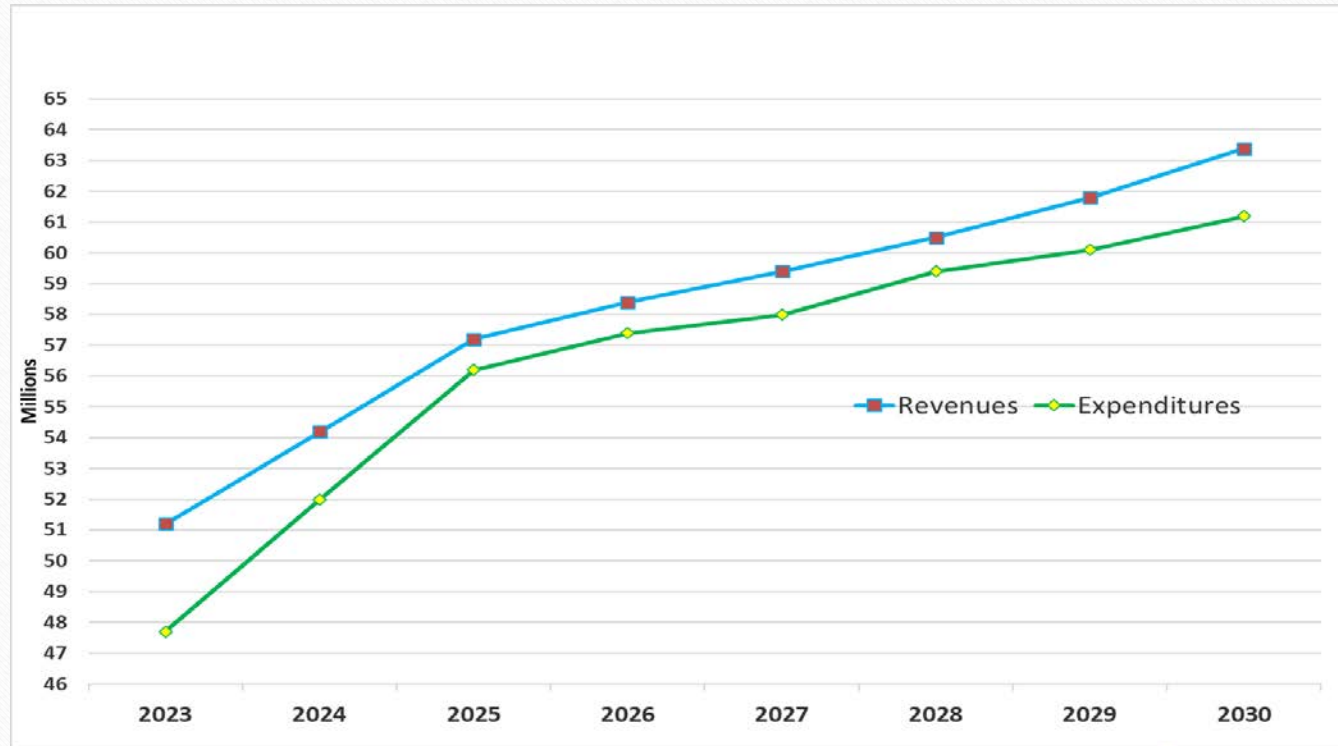
Expenses	FY 2024	FY 2025	Difference
Administration	\$3,422,492	\$3,904,744	\$482,252
CIP & Supplemental	1,930,353	0	-1,930,353
Community Development	602,266	704,208	101,942
Countywide	3,957,786	3,829,235	-128,551
Education	16,457,335	16,457,335	0
Debt Service	4,457,889	5,415,455	957,566
Human Services	5,423,992	5,818,322	394,330
Judicial and Court Services	2,096,049	2,418,514	322,465
Public Safety	13,686,993	13,117,577	-569,416
Public Works	2,348,873	2,645,157	296,284
Recreation & Cultural	1,608,071	1,907,346	299,275
	\$55,992,099	\$56,217,893	\$225,794



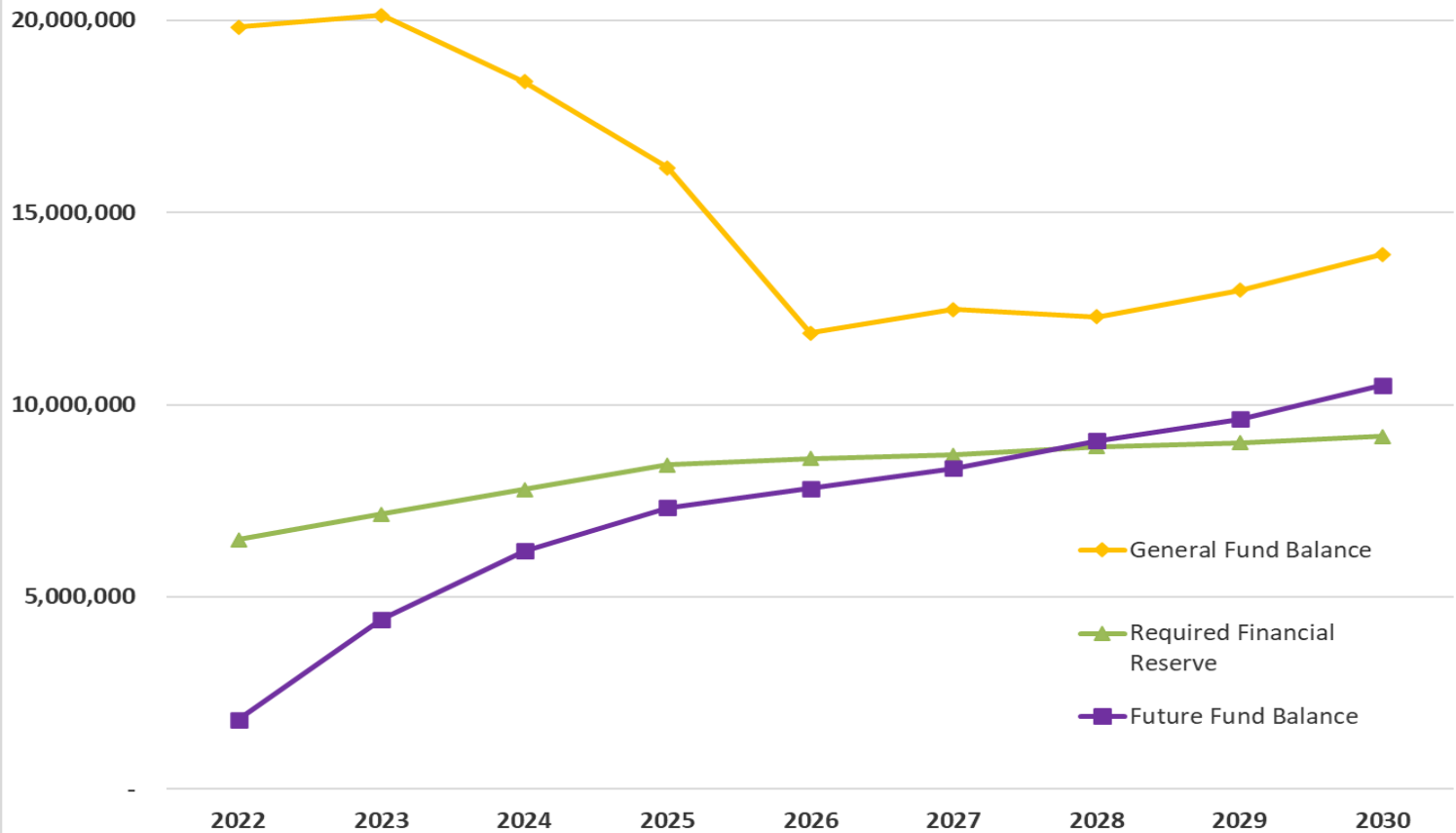
Questions?

Where are we headed in
the next 5 years?

Operating Revenues vs Operating Expenditures 2023-2030



General Fund Balance vs General Fund Required 15% Reserve



CIP and Supplemental Budget

FY 2025-2029 CAPITAL IMPROVEMENT PLAN

Project Number		Board Score	FY 24-25	FY 25-26	FY 26-27	FY 27-28	FY 28-29	Beyond 2029	Total
	Medic Unit		\$ 475,000						\$ 475,000
	Future Fund		\$ 475,000						
25	Reassessment	1.00	\$ 200,000	\$ 200,000	\$ 200,000				\$ 600,000
21	EMS Pharmacy	2.75	\$ 137,809	\$ 33,586	\$ 33,586	\$ 33,586	\$ 33,586	\$ 33,586	\$ 305,739
22	CPR Devices - Replacement	4.75	\$ 188,603						\$ 188,603
27	New Public Safety Station	14.25	\$ 45,000	\$ 670,000	\$ 6,000,000				\$ 6,715,000
1	Landfill Leachate Pump	3.00	\$ 65,000						\$ 65,000
34	Comm Atty Case Management	5.50	\$ 66,650						\$ 66,650
3	Thrashers Dam Slope Repair - Staff moved out after new information	6.75			\$ 75,000				\$ 75,000
19	Circuit Court Renovations	16.25	\$ 82,667						\$ 82,667
33	Courthouse HVAC	7.50	\$ 233,190	\$ 226,745					\$ 459,935
31	Courthouse Repairs	10.25	\$ 250,000						\$ 250,000
15	Library Stairs	9.75	\$ 170,000						\$ 170,000
			\$ 1,438,919						
20	Dispatch Remodel	11.75	\$ 84,102						\$ 84,102
	911 funding will pay this		\$ 84,102						
30	Brush Truck 32 - Pedlar	12.00	\$ 375,000						\$ 375,000
28	Brush Truck 16 - Amherst Fire	12.50	\$ 375,000						\$ 375,000
	Stretch Line		\$ 2,188,919						
32	Monroe Window Replacement	12.25	\$ 200,000						\$ 200,000
16	Learning Lane	13.75	\$ 50,000						\$ 50,000
2	Grounds Truck	15.75	\$ 125,000						\$ 125,000
17	Administration Building Updates	16.25	\$ 80,000						\$ 80,000
29	UTV	18.50	\$ 60,624						\$ 60,624
26	Burn Building Addition	18.50	\$ 73,800						\$ 73,800
4	Replace County Signs	19.75	\$ 80,000						\$ 80,000
18	Admininstration Paving	21.00	\$ 180,000						\$ 180,000
12	Sara Lu Christian Trail Expansion	22.25	\$ 1,260,000						\$ 1,260,000
6	Recycle Compactor - 60-West			\$ 90,000					\$ 90,000
5	Compactor Replacement - Coolwell			\$ 300,000					\$ 300,000
13	Splashpad			\$ 250,000					\$ 250,000
8	Roll-off Truck Replacement			\$ 300,000					\$ 300,000
9	Articulating Dump Truck-Replace			\$ 500,000					\$ 500,000
11	Coolwell Lights Retrofit			\$ 420,000					\$ 420,000
14	Treasurer Renovation			\$ 58,600					\$ 58,600
23	Cardiac Monitors - Replacement			\$ 547,285					\$ 547,285
24	EMS Div. Manager Vehicle			\$ 133,795					\$ 133,795
10	Landfill Dozer Replacement					\$ 600,000			\$ 600,000
									\$ -
									\$ -
	Total Capital Cost Est.		\$ 4,857,445	\$ 3,730,011	\$ 6,308,586	\$ 633,586	\$ 33,586	\$ 33,586	\$ 15,596,800
	Total Operating Impact Est		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Total Expenditure		\$ 4,857,445	\$ 3,730,011	\$ 6,308,586	\$ 633,586	\$ 33,586	\$ 33,586	\$ 15,596,800

	Funding Sources		FY 24-25	FY 25-26	FY 26-27	FY 27-28	FY 28-29	Beyond 2029	Total
	Grant /Financing		\$ 1,008,000						\$ 1,008,000
	Financing		\$ 84,102		\$ 6,000,000				\$ 6,084,102
	Future Fund		\$ 475,000						\$ 475,000
	Recurring funds needed			\$ 33,586	\$ 33,586	\$ 33,586	\$ 33,586	\$ 33,586	\$ 167,930
	General Fund Unassigned Fund		\$ 3,290,343	\$ 3,696,425	\$ 275,000	\$ 600,000	\$ -	\$ -	\$ 7,861,768
	Total Financing		\$ 4,857,445	\$ 3,730,011	\$ 6,308,586	\$ 633,586	\$ 33,586	\$ 33,586	\$ 15,596,800

FY 2025 SUPPLEMENTAL BUDGET REQUESTS

	Board Priority	Recurring Costs	One-time Costs	Other Funding Sources	Total
ONE TIME PROJECTS					\$ -
Sheriff Dept Roof	1		\$ 15,000		\$ 15,000
Courtroom lights(all 3)	2		\$ 40,000		\$ 40,000
IT Strategic Plan	3		\$ 49,990		\$ 49,990
Admin Building Server Room HVAC	4		\$ 30,000		\$ 30,000
Coolwell wall-door	5		\$ 5,000		\$ 5,000
Administration vehicle	6		\$ 49,900		\$ 49,900
Courthouse Propane Tank Fencing	7		\$ 13,000		\$ 13,000
Admin Building Outdoor cameras	8		\$ 29,500		\$ 29,500
Grounds Trailer	9		\$ 35,000		\$ 35,000
Clerk Storage Room	10		\$ 3,500		\$ 3,500
Slope mower	11		\$ 48,000		\$ 48,000
Maintenance Shop HVAC	12		\$ 22,000		\$ 22,000
Coolwell Walking Trail	13		\$ 35,000		\$ 35,000
RECURRING PROJECTS					
Public Safety Div. Manager - Support Services	4	\$ 100,500	\$ 15,000		\$ 115,500
12 new EMS/Firefighter Positions	1	\$ 796,965	\$ 49,500		\$ 846,465
1 SRO no longer grant funded	2	\$ 76,428			\$ 76,428
6 SROs no longer grant funded	3	\$ 480,247			\$ 480,247
Cybersecurity Enhancements Protection	5	\$ 49,900			\$ 49,900
457 Match	6	\$ 72,000			\$ 72,000
DSS Family Services Supervisors	7	\$ 132,852		\$ 62,518	\$ 195,370
DSS Part-time fraud investigator	8	\$ 12,722		\$ 5,986	\$ 18,708
Merit Pay	9	\$ 292,380			\$ 292,380
Plan Reviewer	10	\$ 87,100			\$ 87,100
Library position from part-time to full-time	11	\$ 27,868			\$ 27,868
Coolwell field light maintenance	12	\$ 20,000			\$ 20,000
Clerk Part-time funding	13	\$ 18,731			\$ 18,731
					\$ -
Total of Cost to the General Fund		\$ 2,167,693	\$ 440,390		
Total Other Funding Sources				\$ 68,504	
Total Project costs					\$ 2,676,587

Supplemental Recommendations

- One-time Costs

- Remove two projects
 - Admin Building Outdoor Cameras
 - Coolwell Walking Trail
- Final One-time cost will be \$375,890

- Recurring Costs

- How do we fund \$897,465 above the red-line?
 - Use remaining funds of \$987,547 leaving \$ 90,082 (balanced budget)
 - OR:
 - 4 cent tax increase

What does a 4 cent tax increase look like?

- 1 cent of additional tax = \$252,811
- 4 cents = \$1,011,244
- How does this affect an average house valued at \$200,000

Current Tax	\$1,220
Tax with 4 cent increase	\$1,300
Monthly increase	\$6.67
Total annual increase	\$80

County Administrator Recommendation

- ⊙ Include a 3.7% COLA for staff
- ⊙ No increase to any taxes
- ⊙ Use Future Fund to pay for Medic Unit
- ⊙ Use Excess Revenue to fund two recurring Supplemental requests
 - Public Safety Division Manager – Support Services
 - 12 EMS/Firefighter positions
- ⊙ Fund CIP and Supplemental through the red cut line with the Unobligated General Fund Balance (\$1,814,809)
- ⊙ Level funding for the schools

Board Decisions Needed

- ⊙ What CIP items do you want to fund this year?
- ⊙ What one-time Supplemental items do you want to fund this year?
- ⊙ What recurring Supplemental items do you want to fund this year?

Next Meeting/Next Steps

- ⦿ School Board presentation (3/19/24)
- ⦿ Any open questions?
- ⦿ Meet on March 26, 2024 to finalize budget



Questions?