



BOOK 40
Page 28-29



**AMHERST COUNTY
BOARD OF SUPERVISORS**

Board of Supervisors

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

MINUTES

March 3, 2026

Meeting Convened - 4:00 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 3, 2026, at 4:00 p.m., the following members were present:

BOARD OF SUPERVISORS:

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

ABSENT: None

STAFF:

Jeremy S. Bryant, County Administrator
Mark Popovich, County Attorney
Kristen Freeman, Clerk

Chair Martin called the meeting to order at 4:17 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 Martin and with the following vote, the Board approved the agenda.

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

NAY: None

ABSENT: None

III. Discussion

A. Revenue

The Board received a presentation on Revenue, O&M Budgets, CIP & Position Requests, and Tax Rate information. (See attachment 1)

B. Tax Rate

By motion of Supervisor Tucker and with the following vote, the Board directed staff to advertise the tax rate for public hearing at \$.61/\$100

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

NAY: Mr. Campbell

ABSENT: None

C. O & M Budgets

D. CIP & Position Requests

It was the consensus of the board to direct staff to return with information on the CIP cut line being at 1.5 million dollars, and to include the 4 positions discussed: Finance part-time, Tourism, 911 Dispatcher, and 1 Firefighter that will be placed at Monelison Fire.

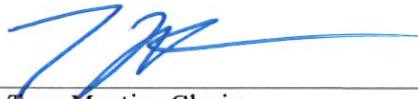
IV. Adjournment

By motion of Vice-Chair Adams and with the following vote, the Board adjourned at 5:57 pm.

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

NAY: None

ABSENT: None



Tom Martin, Chair
Amherst County Board of Supervisors



Jeremy Bryant, County Administrator



Attachment 1

AMHERST COUNTY 2027 BUDGET REPORT

**PRESENTED BY:
TRACIE MORGAN, DIRECTOR OF FINANCE**

EXPENSE HIGHLIGHTS

Total FY27 Expense Request - \$72,959,145

- CIP Totals - \$4,183,822
- Number of Position Requests - 33
 - Personnel Cost of Requests - \$2,841,783.25
 - Equipment costs if personnel approved - \$449,597.00
- **\$500,000 Contingency Budget**
- **\$5,350,000 in Debt Service Expense**
 - Includes \$500,00 for proposed Fire & EMS building at Amelon Commerce Center

• Cost Estimates for COLA's by Varied Percentages

3% Raise	\$549,854.40
2.5% Raise	\$362,544.65
2% Raise	\$270,902.25

CPI FOR ALL ITEMS - 2.7%



EXPENSE HIGHLIGHTS CONT.

Other Large Items:

- **School - Additional \$1.6 Million**
- **CSA - Additional \$225,000.00** (based on estimated expenses)
- **Landfill - Additional \$119,311.00** (based on requested budget vs. revenues)
- **Regional Jail - Additional \$179,293.00**
- **GLTC - Additional \$18,235.00**

Departments with Largest Increases:

EMS - \$2.3 Million

Sheriff - \$1.5 Million

Information Technology - \$731,827.00

Public Safety - \$511,545.00

Grounds Maintenance - \$316,954.00

Planning - \$252,994.00

Building Maintenance - \$234,833.00

Building Inspection - \$225,000.00

Registrar - \$150,000.00

Victim Witness - \$53,826.00



HEALTH INSURANCE OVERVIEW

- **Health Insurance Increase - 14.4%**
 - Increase costs - \$425,523.40
 - Increase due to large drug/pharmaceutical claims
- **Other Insurance Options**
 - Self-Insurance:
 - \$1 Million in reserves to pay for immediate claims
 - Additional costs for administration of plan
 - Cigna, Sentara, Aetna, ect.
 - 30% increase with these carriers
- **Items to Consider in Leaving TLC**
 - Termination fee
 - Not allowed to reconsider TLC for 3 years after leaving



CAPITAL ITEM SUMMARY

CAPITAL ITEM SUMMARY

FY 2027-2030 CAPITAL IMPROVEMENT PLAN									
Project Number	Board Scoring		Critical	Need	Want	FY 29-30	FY 30-31	Beyond 2031	Total
			FY 26-27	FY 27-28	FY 28-29				
10		EMS Equipment Replacement Update	\$ 194,689	\$ 194,689	\$ 194,689	\$ 194,689	\$ 194,689		\$ 973,445
26		Website (Platform out of business)	\$ -						\$ -
12		Comprehensive Plan Update Axon Body	\$ 275,000						\$ 275,000
		Camera-Sheriff PS Devices-Cradle Points-	\$ 274,000						
28		Antennas	\$ 100,820						\$ 100,820
6		Grounds - Trucks Replacement	\$ 120,000	\$ 120,000					\$ 240,000
21		Goodwin Building (Treas) HVAC	\$ 300,000						\$ 300,000
24		Fire Supression for Co. IT room & PS room	\$ 150,000						\$ 150,000
		Victoria Drive-Revenue Share	\$ 261,682						\$ 261,682
16		Learning Lane	\$ 55,000						\$ 55,000
20		Monroe Building Overhall	\$ 500,000						\$ 500,000
27		IT Disaster Plan	\$ 55,000						\$ 55,000
15		Administration Parking Lot	\$ 198,000						\$ 198,000
8		Fuel Trailer	\$ 90,000						\$ 90,000
11		Replacement Roll Off Truck	\$ 265,000	\$ 280,000					\$ 545,000
17		Courthouse Security Updates	\$ 37,000						\$ 37,000
9		Garage - Fire Training Facility	\$ 72,701						\$ 72,701
5		Sara Lu Christian Trail	\$ 50,000						\$ 50,000
13		Administration Building Updates	\$ 89,250						\$ 89,250
18		Utility Body	\$ 20,000						\$ 20,000
22		Future Kilgore Park	\$ 100,000						\$ 100,000
19		Amherst Library Paint	\$ 95,000						\$ 95,000
1		Library - Quiet Rooms Amherst	\$ 50,000						\$ 50,000
14		Health Department Renovation	\$ 622,500						\$ 622,500
25		GIS Strategic Plan	\$ 50,000						\$ 50,000
3		Monroe Ballfield Fence	\$ 28,000						\$ 28,000
2		Library - Quiet Rooms Madison Heights		\$ 5 0,000					\$ 50,000
									\$ -
		Total Capital Cost Est.	\$ 4,053,642	\$ 644,689	\$ 194,689	\$ 194,689	\$ 194,689	\$ -	\$ 5,008,398
		Total Operating Impact Est		\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000		\$ 160,000
		Total Expenditure	\$ 4,053,642	\$ 684,689	\$ 234,689	\$ 234,689	\$ 234,689	\$ -	5,168,398
		Funding Sources	FY 26-27	FY 27-28	FY 28-29	FY 29-30	FY 30-31	Beyond 2031	Total
		Grant /Outside funding	\$ 25,000						\$ 25,000
		Financing	\$ 4,028,642	\$ 194,689	\$ 194,689	\$ 194,689	\$ 194,689	\$ -	
		911 Fund							\$ -
		Recurring funds needed		\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000	\$ 200,000
		General Fund Unassigned Fund						\$ -	\$ -
		Total Financing	\$ 4,053,642	\$ 234,689	\$ 234,689	\$ 234,689	\$ 234,689	\$ 40,000	\$ 225,000

POSITION REQUEST SUMMARY

DEPARTMENT	POSITION	SALARY & BENEFITS	OTHER EQUIPMENT	DEPARTMENT	POSITION	SALARY & BENEFITS	OTHER EQUIPMENT
FINANCE	PT TEMPORARY	\$32,295.00		COMMUNITY DEVELOPMENT - MAINTENANCE	MAINTENANCE TECH	\$80,565.80	\$110,000.00
INFORMATION TECHNOLOGY	PUBLIC SAFETY IT SPECIALIST	\$125,958.72	\$10,000.00	COMMUNITY DEVELOPMENT	REVIEWER	\$108,767.00	
INFORMATION TECHNOLOGY	GIS ANALYST	\$125,958.72	\$10,000.00	COMMUNITY DEVELOPMENT	CODE ENFORCEMENT	\$89,119.32	\$31,000.00
INFORMATION TECHNOLOGY	APPLICATION SPECIALIST	\$119,818.82	\$10,000.00	PUBLIC SAFETY EMS	MEDIC UNIT (12)	\$1,074,658.32	\$101,000.00
CIRCUIT COURT	RECORD ROOM CLERK	\$70,669.62		PUBLIC SAFETY EMS	FIRE DEPARTMENT (4)	\$377,008.88	\$25,597.00
PUBLIC WORKS GROUNDS MAINTENANCE	GROUND'S TECH (2)	\$131,817.26	\$152,000.00	PUBLIC SAFETY DISPATCH	ASSISTANT COMMUNICATIONS MANAGER	\$103,543.59	
PUBLIC WORKS MAINTENANCE	MAINTENANCE MECHANIC	\$83,175.00		PUBLIC SAFETY DISPATCH	DISPATCHERS (2)	\$141,027.32	
DSS	FAMILY SERVICE SPECIALIST	\$81,332.06		TOURISM	TOURISM SPECIALIST	\$21,530.00	
DSS	BENEFITS SERVICE SPECIALIST	\$96,067.82		TOTALS		\$2,863,313.25	\$449,597.00

OPTIONAL OUTSIDE AGENCY REQUESTS

		Prior Years		FY 2026		FY 2027 Budget	
	Expenditure	Expenditure	Expenditure	Amended	Actual On	Department	County Admin
	FY/2023	FY/2024	FY/2025	Budget	12/10/2025	Request	Recommends
OUTSIDE AGENCIES							
AMHERST ATHLETIC ASSOC			\$ 5,000	\$ 2,500	\$ 2,500	\$ 5,000	\$ 5,000
AMHERST DIXIE GIRLS SOFTBALL		-	5,000	2,500	2,500	30,000	5,000
ARC OF VIRGINIA			4,000	3,000	3,000	8,000	3,000
CASA OF VIRGINIA	4,690	4,690	690	4,690	4,690	4,690	4,690
CENT VA. ALLIANCE FOR COMM LIVING	6,740	6,740	6,740	6,740	6,740	6,740	6,740
MADISON HEIGHTS BASEBAL			5,000	2,500	2,500	5,000	5,000
MADISON HEIGHTS FOOTBALL						5,000	5,000
MONACAN INDIAN NATION				-	-	30,000	5,000
NEIGHBORS HELPING NEIGHBORS	5,000	5,000	5,000	5,000	5,000	5,000	5,000
ROBERT E. LEE SOIL	10,000	10,000	10,000	10,000	10,000	10,000	10,000
SMALL BUSINESS CENTER	6,000	6,000	6,000	6,000		6,500	6,000
YWCA	3,395	3,395	3,395	3,395	3,395	3,395	3,395
SERCAP						5,000	-
LEGAL AID SOCIETY	5,200	5,200	5,200	5,200	5,200	5,200	5,200
TOTAL DEPARTMENT	\$ 41,025	\$ 41,025	\$ 56,025	\$ 51,525	\$ 45,525	\$ 129,525	\$ 69,025

REVENUE HIGHLIGHTS

Current Recommended Revenues: \$57,746,399 (based on equalization rate)

Current Tax Rate: \$0.61

Current Cost of a Penny (after reassessment): **\$405,937.00**

Equalization Rate: \$0.39

Rate Needed to Fully Fund ALL Requests: \$0.765

(NOT RECOMMENDED)



REVENUES BY THE PENNY

\$.39 = 57,746,399	\$.47 = 61,315,418	\$.55 = 64,562,910
\$.40 = 58,473,862	\$.48 = 61,721,354	\$.56 = 64,968,847
\$.41 = 58,879,798	\$.49 = 62,127,291	\$.57 = 65,374,783
\$.42 = 59,285,735	\$.50 = 62,533,227	\$.58 = 65,780,719
\$.43 = 59,691,671	\$.51 = 62,939,164	\$.59 = 66,186,656
\$.44 = 60,097,608	\$.52 = 63,345,100	\$.60 = 66,592,593
\$.45 = 60,503,544	\$.53 = 63,751,037	\$.61 = 66,998,5230
\$.46 = 60,909,481	\$.54 = 64,156,973	



ANALYSIS OF RATE INCREASE

Average Home Value PRIOR to Reassessment - \$180,000.00

- **Yearly tax bill at \$0.61 = \$1,128.50**

Average Home Value AFTER the Reassessment - \$296,000.00

- **Yearly tax bill if rate is approved at \$0.55 = \$1,628.00**
- **Increase of \$499.50/annually**
 - **\$41.63 monthly**



OTHER REVENUE RATES

Personal Property Rate: \$3.45 per \$100 of assessed value

Machinery & Tools: \$2.00 per \$100 of assessed value

Mobile Homes: \$0.61 per \$100 of assessed value

Business Equipment: \$3.45 per \$100 of assessed value

Lodging Tax: 5% of gross receipts



REVENUE SUMMARY

	Revenue FY/2023	Revenue FY/2024	Revenue Budget FY/2025	Revenue Actual FY/2025	Revenue Budget FY/2026	Revenue 2026 12/31/2025	Proposed 2027	FY27 Proposed- FY26 Adopted
REAL PROPERTY TAXES	14,616,263.00	15,447,576.65	15,595,000.00	15,339,411.00	15,820,000.00	8,265,466.00	15,910,000.00	90,000.0
PUBLIC SERVICE TAX TOTAL	801,537.00	774,755.17	775,000.00	850,400.00	860,000.00	949,979.00	850,000.00	(10,000.0)
PERSONAL PROPERTY TAX TOTAL	8,862,360.00	8,382,781.62	11,315,000.00	10,070,924.00	10,771,000.00	8,729,391.00	10,516,000.00	(255,000.0)
MOBILE HOME TAX TOTAL	95,611.00	97,027.77	90,000.00	102,271.00	105,000.00	80,306.00	100,000.00	(5,000.0)
MACHINERY & TOOL TAX TOTAL	2,263,307.00	2,294,925.12	2,280,000.00	2,454,559.00	2,450,000.00	2,500,938.00	2,500,000.00	50,000.0
PENALTIES AND INTEREST	469,030.00	523,100.24	500,000.00	556,699.00	510,000.00	239,692.32	500,000.00	(10,000.0)
LOCAL SALES & USE TAXES	4,324,438.00	4,601,539.68	4,700,000.00	4,559,578.00	5,130,000.00	2,285,869.00	4,600,000.00	(530,000.0)
OTHER LOCAL TAXES	6,064,138.00	6,581,717.32	6,652,000.00	6,902,249.00	7,364,282.00	3,140,113.46	6,906,000.00	(458,282.0)
PERMITS/FEES/LICENSE/FINES	363,030.00	479,843.92	238,450.00	636,100.00	250,000.00	321,386.79	395,550.00	145,550.0
REVENUE FROM USE OF PROPERTY/DEPOSITS	598,699.00	1,360,241.85	914,438.00	1,181,708.00	950,000.00	379,277.10	814,878.00	(135,122.0)
FEES FOR SERVICE/MISC	1,935,658.00	2,081,162.48	2,134,100.00	3,164,521.00	2,298,709.00	1,321,004.60	2,586,489.00	287,780.0
RECOVERED COSTS/REIMBURSEMENTS	250,944.00	122,278.84	227,990.00	70,190.00	207,990.00	47,459.94	197,290.00	(10,700.0)
STATE FUNDING	7,140,015.00	7,518,198.13	7,747,729.00	7,924,766.79	8,821,228.00	4,935,531.85	8,317,332.00	(503,896.0)
FEDERAL FUNDING	2,288,321.00	2,428,415.69	2,600,000.00	2,564,152.64	2,600,000.00	1,591,549.26	2,650,000.00	50,000.0
NON REVENUE RECEIPTS	17,711.00	33,443.84	-	221,145.00	-	127,262.66	-	
USE OF FUNDING SOURCES	-		960,885.00	-	782,622.00	-	391,310.00	(391,312.0)
TRANSFER TO GENERAL FUND	434,041.00	112,155.47	2,868,809.00	-	1,142,000.00	-	116,000.00	(1,026,000.0)
	-		-	-				-
	50,888,176.00	53,319,007.71	59,837,851.00	57,234,774.43	60,312,831.00	35,236,613.77	57,746,399.00	(2,566,432.0)

*Thank
you!*

**AT THIS TIME, I YIELD TO THE BOARD.
WHAT IS YOUR PLEASURE?**