

A meeting of the Amherst Town Council was held on June 27, 2007 at 7:00 P.M. in Council Chambers with Mayor Jacob Bailey presiding. Council members present were: Bobby J. Bondurant; Jason D. Campbell; Haney Mottley; Harold Swisher and C. Manly Rucker, III. Town Manager Jack Hobbs and Office Manager Colan Davis were also present.

Mr. Rucker made a motion that was seconded by Mr. Bondurant to approve an agenda for the meeting. The motion passed 5-0. Messrs. Bondurant, Campbell, Mottley, Swisher and Rucker voted "Aye".

The Town Manager reported that Centra Health has requested that the Town Council extend the deadline for the IDA bond that the Council originally approved on February 14, 2007. Mr. Mottley made a motion that was seconded by Mr. Swisher to approve a resolution in favor of the request. The motion passed 4-1. Messrs. Bondurant, Mottley, Swisher and Rucker voted "Aye"; Mr. Campbell voted "Nay". A copy of the resolution is attached and a part of these minutes.

Mr. Rucker made a motion that was seconded by Mr. Bondurant to adopt an ordinance that would have the effect of increasing the transient occupancy tax to 5%. The motion passed 5-0. Messrs. Bondurant, Campbell, Mottley, Swisher and Rucker voted "Aye". A copy of the ordinance which amends Section 8-501 of the Town Code of the Town of Amherst is attached and a part of these minutes.

Mr. Campbell made a motion that was seconded by Mr. Swisher to adopt an ordinance that would have the effect of establishing the Town of Amherst budget for July 1, 2007-June 30, 2008. The motion passed 5-0. Messrs. Bondurant, Campbell, Mottley, Swisher and Rucker voted "Aye". A copy of the ordinance is attached and a part of these minutes.

The wireless internet project was discussed. By consensus, the Council decided to keep the equipment that has been purchased and to consider installing a repeater device on the jail antenna tower and some consulting services at a future date.

Mr. Mottley moved that the Town Council reconvene in a closed session for discussion, consideration or interviews of prospective candidates for employment; assignment, appointment, promotion, performance, demotion, salaries, disciplining or resignation of specific public officers, appointees or employees of any public body pursuant to section 2.2-3711 A.1 of the Code of Virginia, (1950), as amended. The motion was seconded by Mr. Rucker and carried 5-0. Messrs. Bondurant, Campbell, Mottley, Swisher and Rucker voted "Aye".

After reconvening in open session, each Councilor was given the opportunity to declare whether there was a departure from the subject matter and purpose during the closed session. Mr. Mottley moved that the Town Council certify that to the best of each councilors' knowledge that (i) only public business matters lawfully exempted from open meeting requirements under Title 2.2, Chapter 37 and 15.2-2907 of the Code of Virginia and (ii) only such public business matters as were identified in the motion by which the closed session was convened were heard, discussed or considered in the session. The motion was seconded by Mr. Swisher and carried 5-0. Messrs. Bondurant, Campbell, Mottley, Swisher and Rucker voted "Aye" by the roll call method.

Since there was no further business to discuss, the meeting adjourned at 7:32 P.M.

Jacob P. Bailey, Mayor

Attest: _____
Clerk of Council

**RESOLUTION
OF THE TOWN COUNCIL OF THE
TOWN OF AMHERST, VIRGINIA**

The Industrial Development Authority of the Town of Amherst, Virginia ("Authority"), has considered the application and plan of finance of Centra Health, Inc., ("Centra"), requesting the issuance of the Authority's revenue bonds at one time or from time to time, in an amount not to exceed \$8,000,000 ("Bonds") to assist Centra in financing for the construction, renovation and equipping of certain capital improvements and additions to facilities for Centra located in the City of Lynchburg, Virginia (the "City") known as: (1) the Summit Health & Rehabilitation Center located on that certain property in the City of Lynchburg, Virginia, containing 6.497 acres designated as Lynchburg City Tax Parcel 250-10-04, having the address of 1300 Enterprise Drive, Lynchburg, Virginia 24502, and (2) the Pearson Cancer Center located on that certain property in the City of Lynchburg, Virginia containing 9.802 acres designated as Lynchburg City Tax Parcel 001-24-010 having an address of 2216 Langhorne Road, Lynchburg, Virginia 24521, and costs of issuance as may be necessary for the proposed issuance of the Bond. (collectively the "Project"), and held a public hearing on June 18, 2007. The Authority issues its bonds on behalf of the Town of Amherst, Virginia ("Town"). Centra and Authority have represented that the principal amount of the Bonds, to be issued on or before July 31, 2007 will not be greater than \$8,000,000.

Section 147(f) of the Internal Revenue Code of 1986, as amended (the "Code"), provides that the governmental unit having jurisdiction over the issuer of private activity bonds and over the area in which any facility financed with the proceeds of private activity bonds is located must approve the issuance of the bonds, which approval requires that a public hearing be held by the governmental unit or its appointee. Accordingly, the issuance of the Bonds must be approved by the Authority, the Town and the City of Lynchburg, Virginia ("City"). Section 147(f) of the Code further requires the approval of the highest elected governmental units in the Town and the City. The Town Council of the Town of Amherst, Virginia ("Town Council") constitutes the highest elected governmental unit of the Town, and the City Council of the City of Lynchburg, Virginia ("City Council") constitutes the highest elected governmental unit of the City.

Section 15.2-4905 of the Code of Virginia of 1950, as amended ("Virginia Code"), provides that if a locality has created an industrial development authority, no industrial development authority created by a second locality may finance a facility located in the first locality unless the governing body of such first locality concurs with the inducement resolution adopted by the industrial development authority created by the second locality.

The Authority has held a public hearing on the financing on June 18, 2007 and has recommended that the Town Council and City Council approve the plan of financing and the issuance of the Bonds.

A copy of the Authority's resolution approving the issuance of the Bonds pursuant to the plan of financing, subject to the terms to be agreed upon, a certificate of the public hearing and a Fiscal Impact Statement have been filed with the Town Council.

NOW, THEREFORE, BE IT RESOLVED BY THE TOWN COUNCIL OF THE TOWN OF AMHERST, VIRGINIA:

The Town Council approves the issuance of the Bonds by the Authority for the benefit of Centra, as required by Section 147(f) of the Code and Section 15.2-4906 of the Virginia Code, to permit the Authority to assist Centra in its plan of financing.

The approval of the plan of financing and the issuance of the Bonds do not constitute an endorsement to a prospective purchaser of the Bonds of the creditworthiness of the Project or Centra.

The Bonds shall provide that they shall not be deemed to constitute a debt or pledge of the faith or credit or taxing power of the Commonwealth of Virginia or any political subdivision thereof, including the Authority, the City and the Town, and neither the Authority nor any political subdivision of the Town or the City shall be obligated to pay the principal of, premium, if any, or interest on the Bonds or other costs incident thereto, except from the revenues and monies pledged therefor, and neither the faith and credit nor the taxing power of the Commonwealth of Virginia, or any political subdivision thereof including the Authority, the City and the Town, is pledged for the payment of principal or premium, if any, or interest on the Bonds or other costs incident thereto.

The Council designates the amount of the Bonds actually issued as "qualified tax-exempt obligations" eligible for the exception from the disallowance of the deduction of interest by financial institutions allocable to the cost of carrying the tax-exempt obligations in accordance with the provisions of Section 265(b)(3) of the Code. The Council does not reasonably anticipate having more than \$10,000,000 in qualified tax-exempt obligations during calendar year 2007, and the Council will not designate more than \$10,000,000 of qualified tax-exempt obligations pursuant to such Section 265(b)(3) in such year.

This resolution shall take effect immediately upon its adoption.

Adopted by the Town Council of the Town of Amherst, Virginia this 27th day of June, 2007.

Clerk,
Town Council of the Town of Amherst, Virginia

[SEAL]

AN ORDINANCE TO AMEND THE CODE OF THE TOWN OF AMHERST BY AMENDING SECTION 8.1-501 OF THE TOWN CODE, THE AMENDED SECTION REFERRING TO THE TRANSIENT OCCUPANCY TAX RATE.

Be it Ordained by the Council of the Town of Amherst:

1. **That the Code of the Town of Amherst is hereby amended by amending Section 8.1-501 to read as follows:**

Sec. 8.1-501. Amount of tax levied.

The tax shall be ~~four (4)~~ five (5) percent of the amount of the charge for the occupancy of any room or space rented by any individual or groups for less than thirty (30) days.

2. **That this Ordinance shall be effective on July 1, 2007.**

This ordinance was adopted on June 27, 2007.

Mayor

ATTEST:

Clerk of the Council

AN ORDINANCE TO ESTABLISH THE BUDGET FOR THE TOWN OF AMHERST, VIRGINIA FOR THE FISCAL YEAR BEGINNING JULY 1, 2007 AND ENDING JUNE 30, 2008, MAKING REVENUE ESTIMATES AND APPROPRIATIONS FOR SAME.

BE IT ORDAINED BY THE COUNCIL OF THE TOWN OF AMHERST, VIRGINIA:

A. GENERAL FUND REVENUE

That for the support of the Town Government and its General Fund for the tax year beginning on January 1, 2007, all taxes, fees, charges, and penalties shall remain as heretofore set out by Ordinance, Resolution or other appropriate action of the Town Council except as the Town Council may establish or amend. Revenue projections detailed in **Attachment A** are hereby accepted as the revenue portion of the FY 08 Town of Amherst General Fund budget.

B. GENERAL FUND EXPENSE

That there be appropriated from the funds and resources of the Town of Amherst General Fund the aggregate amounts listed in **Attachment B**, or so much thereof as may be necessary, subject to conditions set forth by law or policy, for the various designated purposes as set out therein. **Attachment B**, which describes proposed expenditures for the Town's various department units, is hereby accepted as the expense portion of the FY 08 Town of Amherst General Fund budget.

C. UTILITY FUNDS

That the amounts listed in **Attachment C** are hereby accepted as the FY 08 revenue and expense budgets for the Water and Sewer proprietary funds, and, as such, the aggregate of said monies are hereby appropriated, or so much thereof as may be necessary, subject to conditions set forth by law or policy, for the various designated purposes as set out therein.

D. CAPITAL IMPROVEMENT PLAN

That the amounts listed in **Attachment D** are hereby accepted as reasonable estimates of funds available, preliminary cost of construction, and timetables for completion for various anticipated items. As such, **Attachment D** shall be considered the FY 08 Capital Improvement Plan for the Town of Amherst.

E. PERSONNEL

The Pay Plan contained in **Attachment E** is hereby adopted.

G. RATES & CHARGES

That the schedules of rates and charges contained in **Attachments F and G** are hereby adopted and/or continued as defined herein and by the Town Code.

H. PRIORITIES

That the following are hereby identified and adopted as the Town of Amherst's priority initiatives for FY08:

1. Complete the FY08 projects contained in the Capital Improvement Plan.
2. Improve the capital improvement plan via a major water distribution and sewer collection system planning study.
3. Adopt an updated ordinance that will better regulate the expansion of the water and sewer systems by developers.
4. Update the Town Charter.
5. Adopt a new comprehensive plan.

I. CONDITIONS

That all appropriations are declared to be maximum and conditional, the purpose being to make the appropriations payable in full in the aggregate amounts named herein if necessary, and then only in the event the aggregate revenues collected and other resources available to the Town are sufficient. All debts of the Town shall be paid in full when due and payable. All expenditures shall be made in accordance with this Ordinance, the Town Charter, Town Code, and Purchasing Policy and all administrative rules and regulations.

This Ordinance was passed by a vote of the Amherst Town Council on the 27th of June, 2007, and shall become effective on July 1, 2007.

Mayor

Attest: _____
Clerk of Council

			FY05	FY06	FY07	FY07	FY07	FY08		
			Actual	Actual	Budget	Thru 12/06	Est. Runout	Proposed	\$ Change	% Change
10 GENERAL FUND REVENUE			Attachment A							
10-3010.0000	REAL ESTATE TAXES		59,992	82,309	61,000	60,185	61,000	61,000	-	0%
10-3020.0000	PERSONAL PROPERTY TAXES		20,947	22,201	21,000	23,889	24,000	24,000	3,000	14%
10-3020.1000	P.P. TAX RELIEF-FROM STATE		17,360	21,478	17,456	18,047	18,047	17,456	-	0%
10-3021.0000	PRIOR YEAR-TAXES				1,000	2,587	3,000	1,500	500	50%
10-3030.0000	CONSUMER UTIL TAX - ELECT		145,259	125,872	25,000	12,445	25,000	25,000	-	0%
10-3030.0010	ELECTRIC CONSUMPTION TAX				7,400	3,771	7,400	7,400	-	0%
10-3030.0100	CONSUM UT TX-TELE-GTE				58,000	32,796	37,548	-	(58,000)	-100%
10-3030.0200	CONSUM UT TX-TELE-PCS				43,000	18,115	21,270		(43,000)	-100%
10-3030.0300	TELECOM TAX FROM STATE						51,810	119,761	119,761	
10-3030.1100	CELL PHONE TOWER SITE LEASE	6,000	6,000	6,000	2,500	6,950	7,400	1,400		23%
10-3040.0000	MEALS & BEVERAGE TAX		173,477	173,352	158,000	94,066	188,000	188,000	30,000	19%
10-3040.0001	MEALS & BEVERAGE TAX-DELINQUENT				-	2,995	7,000	-		
10-3040.0100	LODGING TAX		2,885	4,488	3,900	2,346	4,300	5,375	1,475	38%
10-3050.0000	PENALTIES - TAXES		2,394	7,936	1,850	4,023	6,000	4,000	2,150	116%
10-3060.0000	BUSINESS LICENSE TAXES		96,160	118,686	96,000	3,243	96,000	96,000	-	0%
10-3070.0000	SALES TAX DISTRIBUTION		85,867	121,461	115,000	65,502	133,000	133,000	18,000	16%
10-3080.0000	ROLLING STOCK		2,152	2,104	2,104	1,965	1,965	1,840	(264)	-13%
10-3080.0100	MOBILE HOME QTR				-	66	66		-	
10-3090.0000	INTEREST EARNED		27,943	47,960	80,000	45,004	137,000	112,000	32,000	40%
10-3100.0000	VEHICLE LICENSE FEE		44,466	44,628	44,000	34,864	44,000	44,000	-	0%
10-3110.0000	MISC REVENUE		2,629	4,156	5,000	1,594	5,000	5,000	-	0%
10-3120.0000	VIRGINIA ABC BOARD		2,703	2,703	2,703	2,703	2,703	2,703	-	0%
10-3130.0000	CAPITAL STOCK TAX - BANKS		43,389	47,987	45,000	-	32,669	32,669	(12,331)	-27%
10-3140.0000	CATV FRANCHISE TAX		18,761	17,794	18,761	-	9,133		(18,761)	-100%
10-3150.0000	PS-STATE POLICE AID		58,476	63,012	63,010	31,506	63,012	66,206	3,196	5%
10-3160.0000	PS-FINES REVENUE		15,397	17,563	16,000	7,119	14,238	15,000	(1,000)	-6%
10-3160.0100	PS-FIRING RANGE REVENUE		-			-			-	
10-3170.0000	PS-PARKING METER REVENUE		1,841	1,656	1,450	959	1,916	1,600	150	10%
10-3180.0000	PS-GRANTS - FIRE DEPT		6,000	6,000	6,000	8,000	8,000	8,000	2,000	33%
10-3180.0500	PS-GRANT-POLICE		5,917	5,913	7,000	4,078	8,156	7,000	-	0%
10-3190.0000	ADMIN FEE		570,000	570,000	500,000	250,000	500,000	520,000	20,000	4%
10-3210.0000	TRASH-CURBSIDE		78,837	77,666	76,494	39,538	76,692	76,692	198	0%
10-3220.0000	TRASH-PENALTY				300	214	400	400	100	33%
10-3230.0000	TRASH-FRANCHISE				2,000	1,105	2,200	2,200	200	10%
10-3240.0000	ZONING FEES						500	2,000	2,000	
10-3310.0000	IDA FEES				500	500	500	8,000	7,500	1500%
10-3320.0000	BP RECOUPMENT REVENUE		16,009	13,759	15,529		14,142	10,529	(5,000)	-32%
	LAND SALE		114,381			-				
	STREETSCAPE GRANT		67,911			-			-	
	DOWNTOWN REVITALIZATION GRANT				30,000	5,000	31,500	-	(30,000)	-100%
10-3330.0000	TM-ED INCENTIVE GRANT REVENUE		29,048			-				
	General Fund Revenue		1,716,201	1,606,684	1,530,457	780,725	1,644,117	1,605,731	75,274	5%

			FY05	FY06	FY07	FY07	FY07	FY08		
			Actual	Actual	Budget	Thru 12/06	Est. Runout	Proposed	\$ Change	% Change
10 GENERAL FUND: OFFICE MANAGER DEPARTMENT			Attachment B-1							
10- 4000.0100	SALARIES - STAFF		132,790	110,827	64,672	30,862	58,000	60,627	(4,045)	-6%
10- 4000.0105	MAYOR & COUNCIL		1,300	1,300	1,300	650	1,300	1,300	-	0%
10- 4000.0200	PR TAXES		37,106	31,274	4,949	2,095	4,437	4,639	(310)	-6%
10- 4000.0400	INSURANCE - HEALTH(GROUP)				8,688	5,068	7,964	9,264	576	7%
10- 4000.0500	RETIREMENT				7,223	3,291	6,146	7,319	96	1%
10- 4000.0700	HEAT & ELECTRICITY		3,846	4,433	4,800	1,909	5,300	5,300	500	10%
10- 4000.0720	TELE COMMUNICATION		12,625	14,208	14,500	7,382	14,770	14,800	300	2%
10- 4000.0800	OFFICE SUPPLIES/POSTAGE		13,056	29,072	18,000	6,117	18,000	18,000	-	0%
10- 4000.0801	DEPRECIATION EXPENSE		11,886	26,804	11,886	19,496	38,992	45,000	33,114	279%
10- 4000.0850	OFFICE EQUIPMENT EXPENSE			5,887	12,000	7,161	12,000	12,000	-	0%
10- 4000.1300	MISC EXPENSES		5,252	8,007		24,846	25,000	-		
10- 4000.1700	ELECTION EXPENSES				-	-	-	2,000	2,000	
10- 4000.2110	DONATION-MUSEUM			1,500	2,500	2,500	2,500	2,750	250	10%
10- 4000.2120	DONATION-LIBRARY			1,500	1,500	1,500	1,500	1,750	250	17%
10- 4000.2130	DONATION-FIRE DEPARTMENT			10,500	10,500	10,500	10,500	10,500	-	0%
10- 4000.2140	DONATION-LIFE SAVING CREW	25,050	10,500	10,500	10,500	10,500	10,500	10,500	-	0%
10- 4000.2150	DONATION-VILLAGE GARDEN CLUB			1,000	1,000	1,000	1,000	1,250	250	25%
10- 4000.2400	XMAS DECORATIONS & LIGHTS		3,432	1,821	2,000	921	1,850	2,000	-	0%
10- 4000.2800	UTILITY SERVICE ALLOWANCE		874	916	1,000	537	1,074	1,100	100	10%
	UNCOLLECTABLE RE/PP TAXES		32,425			-	-	-	-	
10- 4000.6001	BP BOND PAYMENT-PRINCIPAL				82,855	41,202	83,078	85,819	2,964	4%
10- 4000.6002	BP BOND PAYMENT-INTEREST		32,399	14,259	17,491	8,970	17,266	14,526	(2,965)	-17%
			312,041	273,808	277,365	186,507	321,177	310,444	33,079	12%

			FY05	FY06	FY07	FY07	FY07	FY08		
			Actual	Actual	Budget	Thru 12/06	Est. Runout	Proposed	\$ Change	% Change
10 GENERAL FUND: TOWN MANAGER DEPARTMENT						Attachment B-2				
10-	4500.0100	SALARIES - STAFF			66,576	33,288	66,576	69,605	3,029	5%
10-	4500.0200	PR TAXES			5,094	2,489	5,094	5,326	232	5%
10-	4500.0400	INSURANCE - HEALTH(GROUP)			4,344	2,534	4,344	4,632	288	7%
10-	4500.0500	RETIREMENT			9,134	4,161	9,134	9,550	416	5%
10-	4500.0600	TOWN ATTORNEY	13,346	6,566	10,000	1,700	5,000	10,000	-	0%
10-	4500.0610	TOWN ENGINEER	6,000	-	6,000	3,000	6,000	6,000	-	0%
10-	4500.0620	TOWN AUDITOR	7,300	8,000	7,000	7,000	7,000	7,250	250	4%
10-	4500.0900	INSURANCE	41,972	49,826	59,184	57,879	59,184	62,441	3,257	6%
10-	4500.1000	BUILDING MAINTENANCE	743	649	1,500	427	1,000	1,500	-	0%
10-	4500.1100	MEETINGS & TRAVEL & TRAIN	1,589	1,565	3,500	840	3,500	3,500	-	0%
10-	4500.1300	MISC EXPENSES			2,500	-	400	2,500	-	0%
10-	4500.1400	PUBLICATIONS & MEMBERSHIP	809	1,962	3,500	2,339	3,500	3,500	-	0%
10-	4500.1600	PLANNING & DEVELOPMENT	1,000	1,000	26,000	1,000	11,000	26,000	-	0%
10-	4500.1650	EMPLOYEE ASSISTANCE PROGRAM	785	785	1,000	800	1,150	1,200	200	20%
10-	4500.1900	CONTINGENCY RESERVE		-	22,672	-	6,000	54,778	32,106	142%
10-	4500.2500	STREETS, SIDEWALKS& PARKING METERS			3,000	366	3,000	3,000	-	0%
10-	4500.2700	STREETLIGHTS - ELECTRIC	11,425	17,122	17,000	6,505	17,000	17,000	-	0%
10-	4500.3900	GRANTS-FIRE DEPT.	6,000	6,000	6,000	8,000	8,000	8,000	2,000	33%
10-	4500.5000	TRASH-CONTRACT COLLECTION	64,136	61,562	64,485	32,144	64,873	66,466	1,981	3%
10-	4500.6100	BP PROPERTY MAINTENANCE	7,287	13,965	10,000	3,788	9,000	10,000	-	0%
10-	4500.6200	BP-MARKETING	11,073	60	5,000	5,148	6,000	5,000	-	0%
10-	4500.6400	WEB SITE MAINTENANCE			1,000	1,140	1,200	1,000	-	0%
		COST OF LAND SOLD	16,870							
		DOWNTOWN REVITALIZATION			30,000	5,000	35,000		(30,000)	-100%
10-	4500.1200	LANDSCAPE MAINTENANCE	9,049		7,400	3,526	7,140	8,000	600	8%
10-	6000.6300	ED INCENTIVE GRANT	29,048							
			228,432	169,062	371,890	183,074	340,096	386,248	14,358	4%

		FY05	FY06	FY07	FY07	FY07	FY08			
		Actual	Actual	Budget	Thru 12/06	Est. Runout	Proposed	\$ Change	% Change	
10 GENERAL FUND: PUBLIC SAFETY DEPARTMENT					Attachment B-3					
10-5000.0100	SALARIES - STAFF	192,738	215,802	208,718	104,880	209,760	216,068	7,350	4%	
10-5000.0200	PR TAXES	59,191	68,180	15,971	7,583	15,166	16,534	563	4%	
10-5000.0400	INSURANCE - HEALTH(GROUP)			24,000	14,000	28,000	25,680	1,680	7%	
10-5000.0500	RETIREMENT			27,441	12,501	25,000	28,419	978	4%	
10-5000.0730					65					
10-5000.0740	AMMUNITION			853	113	853	910	57	7%	
10-5000.0750	ELECTRONICS MAINT.			2,125	1,573	3,146	2,510	385	18%	
10-5000.0800	EQUIPMENT & SUPPLIES	1,142	1,062	1,940	711	1,940	2,340	400	21%	
10-5000.0805	OTHER PUBLIC SAFETY			1,900	329	1,900	2,023	123	6%	
10-5000.0810	AUX POLICE & UNIFORMS			854	-	854	854	-	0%	
10-5000.0820	PROSECUTING ATTORNEY	1,522	2,453	1,583	761	1,583	1,623	40	3%	
10-5000.0830	ATTORNEY FEES			1,400	253	1,000	1,000	(400)	-29%	
10-5000.1100	MEETINGS & TRAVEL & TRAIN	2,273	3,142	3,100	1,191	3,100	3,400	300	10%	
10-5000.2000	MISCELLANEOUS	253	182	580	123	580	580	-	0%	
10-5000.3200	UNIFORMS	9,521	7,385	3,378	1,793	3,586	3,422	44	1%	
10-5000.3400	GASOLINE	6,228	9,207	12,000	4,766	9,532	12,000	-	0%	
10-5000.3500	VEHICLE REPAIR/ELECTRONIC	5,551	2,982	4,304	1,404	4,304	4,824	520	12%	
10-5000.3650	POLICE-MASONIC BLDG. RENT	3,121	3,228	3,180	1,647	3,180	3,180	-	0%	
10-5000.3700	POLICE GRANT EXPENSES	4,143	5,467							
10-5000.4100	POLICE-GRANT-BLOCK-EXP.				3,299	3,299	-			
	DEPRECIATION EXPENSE	20,541	11,911	20,541				(20,541)	-100%	
10-5000.5000	POLICE- CONTING. RESERVE	8,677								
		314,901	331,001	333,868	156,993	316,783	325,367	(8,501)	-3%	

			FY05	FY06	FY07	FY07	FY07	FY08		
			Actual	Actual	Budget	Thru 12/06	Est. Runout	Proposed	\$ Change	% Change
10 GENERAL FUND: UTILITIES DEPARTMENT			Attachment B-4							
10- 6000.0100	SALARIES							404,434		
10- 6000.0200	PR TAXES							30,947		
10- 6000.0400	INSURANCE - HEALTH(GROUP)							47,580		
10- 6000.0500	RETIREMENT							45,571		
10- 6000.0700	HEAT & ELECTRICITY (SHOP)							3,500		
10- 6000.0730	SHOP-W/S/T							450		
10- 6000.1000	BUILDING MAINT. (SHOP)							2,500		
10- 6000.1200	TRAINING & EDUCATION							6,000		
10- 6000.1300	SAFETY PROGRAMS							5,000		
10- 6000.3200	UNIFORMS							4,000		
10- 6000.3400	GASOLINE & MILEAGE							18,000		
10- 6000.4000	VEHICLE MAINTENANCE							4,240		
10- 6000.4100	EQUIPMENT & MAINTENANCE							11,450		
								583,672	583,672	
10 GENERAL FUND: CONSTRUCTION & MAINTENANCE DEPARTMENT										
10- 6010.0100	SALARIES		60,623	160,528	183,016	92,257	183,016			
10- 6010.0200	PR TAXES		21,779	55,917	14,004	7,106	14,004			
10- 6010.0400	INSURANCE - HEALTH(GROUP)				20,454	11,701	20,454			
10- 6010.0500	RETIREMENT				25,110	11,532	25,110			
10- 6010.0600	BENEFITS-CONTRA-CAPITAL PROJECTS			(128,218)		(6,342)	(50,000)			
10- 6010.0700	HEAT & ELECTRICITY (SHOP)		2,397	2,291	3,000	1,193	3,500			
10- 6010.0730	SHOP-W/S/T				450	132	450			
10- 6010.1000	BUILDING MAINT. (SHOP)		1,233	837	700	98	98			
10- 6010.1200	TRAINING & EDUCATION		1,924	2,353	1,000	1,257	3,000			
10- 6010.1300	MISC EXPENSES		501	350	500	282	300			
10- 6010.3200	UNIFORMS		959	1,682	1,500	1,459	2,000			
10- 6010.3400	GASOLINE & MILEAGE		7,956	9,760	13,500	5,125	13,500			
10- 6010.4000	VEHICLE & REPAIR		2,717	1,535	3,500	2,977	3,500			
10- 6010.4100	EQUIPMENT & MAINTENANCE		16,773	10,281	12,000	6,282	12,000			
10- 6000.1100	MAJOR EQUIPMENT			-		-				
			116,862	117,316	278,734	135,059	230,932	-	(278,734)	-100%
10 GENERAL FUND: PLANT OPERATION DEPARTMENT										
10- 6020.0100	SALARIES		191,100	184,213	195,273	97,478	195,273			
10- 6020.0200	P/R TAXES		57,621	57,059	14,942	7,203	14,942			
10- 6020.0400	INSURANCE - HEALTH(GROUP)				21,720	12,670	21,720			
10- 6020.0500	RETIREMENT				23,767	10,827	23,767			
10- 6020.1200	TRAINING & EDUCATION		3,228	1,636	4,000	1,749	4,000			
10- 6020.1300	MISC EXPENSE		428		500	227				
10- 6020.1400	SAFETY PROGRAMS		222	685	1,500	-	1,500			
10- 6020.3200	UNIFORMS		598	544	1,200	178	800			
10- 6020.3400	GASOLINE & MILEAGE		2,424	2,780	4,500	1,101	4,500			
10- 6020.4100	EQUIP. & VEHICLE MAINT.		871	1,809	1,200	633	1,200			
			256,492	248,726	268,602	132,068	267,702	-	(268,602)	-100%
	TOTAL		373,354	366,042	547,336	267,126	498,634	583,672	36,336	7%

			FY05	FY06	FY07	FY07	FY07	FY08		
			Actual	Actual	Budget	Thru 12/06	Est. Runout	Proposed	\$ Change	% Change
20 WATER FUND			Attachment C-1							
20-	3000.0000	MONTHLY BILLING	543,238	522,233	453,144	261,851	438,533	504,759	51,615	11%
20-	3000.0001	WATER REVENUE-SBC	31,511	28,963	90,630	12,809	90,630	92,880	2,250	2%
20-	3000.1000	DEBT SERVICE REVENUE	133,914	126,449	125,324	61,908	122,141	122,141	(3,183)	-3%
20-	3010.0000	SPRINKLER LINE CHARGES	4,968	4,968	5,000	2,521	5,042	5,042	42	1%
20-	3020.0000	PENALTIES	2,527	2,692	2,300	1,284	2,500	2,500	200	9%
20-	3030.0000	MISC REVENUE	600	250		-			-	
20-	3030.0001	TRUCK PERMIT WATER			200	25	100	100	(100)	-50%
20-	3050.0000	REIMB-CONST & MTN	4,304	15,955	5,000	1,360	6,000	6,000	1,000	20%
20-	3060.0000	AVAILABILITY FEES	21,200	42,600	-	14,800				
20-	30x0.0000	GRANT REVENUE		40,240		-				
		TOTAL REVENUES	742,262	784,350	681,598	356,558	664,946	733,422	51,824	8%
20-	4000.4500	ADMINISTRATION FEE	240,000	240,000	240,000	120,000	240,000	260,000	20,000	8%
20-	4000.4700	DEBT SERVICE(PRINCIPAL)			42,998	21,047	43,043	45,021	2,023	5%
20-	4000.4701	DEBT SERVICE (INTEREST)	84,792	64,982	67,162	34,033	67,117	65,139	(2,023)	-3%
20-	4000.4800	DEPRECIATION	136,412	138,179	136,412	75,889	151,778	151,778	15,366	11%
20-	4000.4850	WATER SUPPLY PLAN						6,364		
20-	4000.5000	WATERSHED MANAGEMENT	15,890	16,525	17,186	13,175	17,567	18,445	1,259	7%
		MISCELLANEOUS	5,639	4,176		-				
20-	6010.4300	LINE MATERIALS	33,793	(23,401)	25,000	10,348	25,000	25,000	-	0%
20-	6010.4400	PUMP STATION OPERATION	829	1,178	1,000	711	1,000	1,000	-	0%
20-	6020.0710	ELECTRICITY	23,102	22,452	24,000	12,790	28,500	28,500	4,500	19%
20-	6020.0730	WATER PLANT-W/S/T EXP	78,799	65,114	60,000	30,576	60,000	61,345	1,345	2%
20-	6020.4900	PLANT MAINTENANCE	8,067	9,146	25,000	3,628	10,000	25,000	-	0%
20-	6020.5000	CHEMICALS	27,583	28,945	25,000	14,558	30,830	30,830	5,830	23%
20-	6020.5110	WATER SAMPLING	7,593	4,834	5,000	1,014	2,500	5,000	-	0%
20-	6020.5200	LABORATORY	5,148	5,448	12,840	4,007	10,000	10,000	(2,840)	-22%
20-	6020.5210	LABORATORY EQUIPMENT				521			-	
		TOTAL EXPENSES	667,647	577,578	681,598	342,296	687,335	733,422	51,824	8%
		NET (Rev-Exp)	74,615	206,772	-	14,262	(22,389)	-	-	

		FY05	FY06	FY07	FY07	FY07	FY08			
		Actual	Actual	Budget	Thru 12/06	Est. Runout	Proposed	\$ Change	% Change	
30 SEWER FUND		Attachment C-2								
30-	3000.0000	MONTHLY BILLING	603,509	549,683	546,138	259,629	566,621	566,621	20,483	4%
		RECOUPMENT FEES	109,916							
30-	3100.0000	PENALTIES	8,751	2,377	2,000	1,559	3,000	3,000	1,000	50%
30-	3200.0000	MISC REVENUES								
30-	3200.0100	HAULED WASTE REVENUE		16,062	20,000	20,922	40,000	41,000	21,000	105%
30-	3200.0101	MISC REVENUE - PRETREATMENT								
30-	3300.0000	REIMBURSEMENT-CONST & MTN	4,122	6,409	5,000	321	2,000	4,000	(1,000)	-20%
30-	3330.0000	REIMB-PRETREATMENT REVENUE		6,425	6,667	5,793	5,118	5,118	(1,549)	-23%
30-	3400.0000	SBC-RUT CR-OPERATIONALAND	34,925	36,088	36,000	16,353	32,500	36,000	-	0%
30-	3420.0000	AVAILABILITY FEES	20,000	37,500	-	12,500				
30-		GRANT (USDA)		271,566	66,974	39,916			(66,974)	-100%
30-	3500.0000	NUTRIENT REPORT GRANT		31,619		-				
		TOTAL REVENUES	781,223	957,729	682,779	356,992	649,239	655,739	(27,040)	-4%
30-	4000.4500	ADMINISTRATION FEE	330,000	330,000	260,000	130,000	260,000	260,000	-	0%
30-	4000.4700	DEBT SERVICE (PRINCIPLE)	61,121	104,666	32,608	15,905	32,496	33,862	1,254	4%
30-	4000.4750	DEBT SERVICE (INTEREST)			126,944	63,871	127,056	125,690	(1,254)	-1%
30-	4000.4800	DEPRECIATION	130,326	183,937	130,326	93,734	183,937	183,937	53,611	41%
30-	4000.4850	REDUCED CIP CONTRIBUTION						(85,000)	(85,000)	
		INTEREST EXPENSE		1,034						
30-	6010.4300	LINE MATENANCE	6,343	10,960	10,000	55,941	10,000	10,000	-	0%
30-	6010.4400	PUMP STATION MAINTENANCE	1,383	13,750	6,000	3,172	6,000	7,000	1,000	17%
30-	6020.0710	RUT CREEK-ELECTRICITY	15,216	24,129	21,600	15,744	31,000	31,000	9,400	44%
30-	6020.0730	RUT. CR. - W/S/T EXP	4,774	42,495	46,000	3,393	10,000	15,000	(31,000)	-67%
30-	6020.1300	RUT CREEK-MISC EXPENSES		3,123		2				
30-	6020.4100	RUT CREEK-PLANT MAINTENANCE	20,133	22,639	15,000	15,604	22,000	22,000	7,000	47%
30-	6020.4200	RUT CREEK-MAJOR REPAIRS				-		11,000	11,000	
30-	6020.5000	RUT CREEK-CHEMICALS	17,072	13,096	4,000	2,676	6,000	11,600	7,600	190%
30-	6020.5600	RUT CREEK-LAB	15,475	21,954	16,000	4,900	14,200	14,200	(1,800)	-11%
30-	6020.5625	REIMB-PRETREATMENT EXPENSE			11,801	7,683	7,466	7,500	(4,301)	-36%
30-	6020.5650	LABORATORY EQUIPMENT			1,000	8	1,000	4,400	3,400	340%
30-	6020.7000	RUT CREEK-PERMIT RENEWAL			1,500	3,675	4,000	3,550	2,050	137%
30-	6020.8000	NUTRIENT REPORT EXPENSE		37,921		-			-	
		TOTAL EXPENSES	601,843	809,704	682,779	416,309	715,155	655,739	(27,040)	-4%
		Net (Rev-Exp)	179,380	148,025	-	(59,318)	(65,916)	-	-	-

Town of Amherst Capital Improvement Plan

FY 2008 - FY 2012

ATTACHMENT D

			FY07	FY08	FY09	FY10	FY11	FY12+Beyond
SOURCES OF FUNDS:								
3000	0010	Prior year's total cash balance	2,265,017	2,469,683	1,734,966	765,681	718,396	73,111
3000	0030	Water availability fees	25,000	10,000	10,000	10,000	10,000	10,000
3000	0040	Sewer availability fees	20,000	10,000	10,000	10,000	10,000	10,000
3000	0050	General fund surplus/transfers	167,428					
3000	0060	Water fund surplus/transfers	(22,389)					
3000	0070	Sewer fund surplus/transfers	(65,916)					
3000	0080	Excess USDA WWTP grant monies	186,734					
3000	0090	S. Main Enhancement Grant	25,779	359,221				
3000	0095	Fluoride system grant	53,000					
3000	0100	Depreciation-general fund	38,992	45,000	45,000	45,000	45,000	45,000
3000	0110	Depreciation-water fund	151,778	151,778	151,778	151,778	151,778	151,778
3000	0120	Depreciation-sewer fund	183,937	183,937	183,937	183,937	183,937	183,937
3000	0130	Reduced CIP Contribution	(85,000)					
3000	0140	Bond Proceeds		1,230,000				
TOTAL SOURCES			2,944,360	4,459,619	2,135,681	1,166,396	1,119,111	473,826
USES OF FUNDS:								
General Government								
4000	0010	Town Hall Fund		80,000			300,000	
4000	0020	Computer Replacement	35,000	20,000				
4000	0030	Brockman Park Improvements		50,000				
4000	0040	S. Main Streetscape Project	32,304	450,153				
4000	0050	Parking Meter Replacement		15,000				
4000	0060	E. Court Street Study		1,500				
Vehicles & Heavy Machinery Replacement								
5000	0010	Police-99 Ford Sedan	22,278					26,000
5000	0020	Police-00 Ford Sedan		26,000				
5000	0030	Police-03 Ford Sedan			26,000			
5000	0040	Police-04 Chevy Sedan				26,000		
5000	0050	Police-05 Ford Sedan					26,000	
5000	0060	Construction-92 Case Backhoe	55,603					
5000	0070	Construction-97 Chevrolet Pickup		22,000				
5000	0080	Construction-00 GMC Pickup			23,000			
5000	0090	Construction-04 Chevrolet Pickup				23,000		
5000	0100	Construction-04 Hudson Trailer					20,000	
5000	0110	Construction-03 GMC Flatbed						50,000
5000	0120	Plants-00 Ford Pickup	17,060					20,000
Sewer								
8000	0010	USDA Grant-funded sewer system	158,933					
8000	0020	Engineering - Sewer	21,000	10,000	30,000	30,000	30,000	30,000
8000	0030	Sewer Lines Study		20,000				
8000	0040	Main Line Replacement	70,000	400,000	200,000	200,000	200,000	200,000
8000	0050	Sludge Press		20,000	1,000,000			
Water								
9000	0010	Engineering - Water		10,000	30,000	30,000	30,000	30,000
9000	0020	Water Lines Study		20,000				
9000	0030	Union Hill Tank		1,230,000				
9000	0040	Woodland/Gregory/Kenmore W/L						
9000	0050	Kenmore (Ky Mtn-Huff Creek) W/L						
9000	0060	Fluoride system project	53,000					
9000	0070	WTP Chemical Feed System	9,500	350,000				
9000	0080	Lake Drive W/L			47,000			
9000	0090	Vista Drive W/L			14,000			
9000	0100	Whitehead Drive W/L				64,000		
9000	0110	Maple/Whitehead W/L				75,000		
9000	0120	60 West W/L-Circle to Wilkins Property					190,000	
9000	0130	60 West W/L-Wilkins to Lloyd Property					250,000	
9000	0140	W Court Street W/L						40,000
9999	9999	Carryover to Next FY	2,469,683	1,734,966	765,681	718,396	73,111	77,826
TOTAL USES			2,944,360	4,459,619	2,135,681	1,166,396	1,119,111	473,826
Balance			0	0	0	0	0	0

Note: Many figures on this page were not generated from detailed estimates, so the information hereon should be used for general planning purposes only.

Town of Amherst Pay Plan		Lowest Wage	\$6.27	per hour Step Increase	2.00%	Attachment E									
July 1, 2007-June 30, 2008		Hours/yr	2,080	Grade Increase	6.00%										
Step															
Grade	A	B	C	D	E	F	G	H	I	J	K	L	M	N	
1	13,043	13,304	13,570	13,842	14,119	14,401	14,683	14,963	15,282	15,588	15,900	16,218	16,542	16,873	Annually
	6.27	6.40	6.52	6.65	6.79	6.92	7.06	7.20	7.35	7.49	7.64	7.80	7.95	8.11	Hourly
2	13,826	14,103	14,385	14,672	14,966	15,265	15,570	15,882	16,199	16,523	16,854	17,191	17,535	17,885	Annually
	6.65	6.78	6.92	7.05	7.20	7.34	7.49	7.64	7.79	7.94	8.10	8.26	8.43	8.60	Hourly
3	14,656	14,943	15,248	15,553	15,864	16,181	16,505	16,835	17,171	17,515	17,865	18,222	18,587	18,959	Annually
	7.05	7.19	7.33	7.48	7.63	7.78	7.93	8.09	8.26	8.42	8.59	8.76	8.94	9.11	Hourly
4	15,535	15,846	16,163	16,486	16,816	17,152	17,495	17,845	18,202	18,566	18,937	19,316	19,702	20,096	Annually
	7.47	7.62	7.77	7.93	8.08	8.25	8.41	8.58	8.75	8.93	9.10	9.29	9.47	9.66	Hourly
5	16,467	16,796	17,132	17,475	17,824	18,181	18,545	18,915	19,294	19,680	20,073	20,475	20,884	21,302	Annually
	7.92	8.08	8.24	8.40	8.57	8.74	8.92	9.09	9.28	9.46	9.65	9.84	10.04	10.24	Hourly
6	17,455	17,804	18,160	18,523	18,894	19,272	19,657	20,050	20,451	20,860	21,278	21,703	22,137	22,580	Annually
	8.39	8.56	8.73	8.91	9.08	9.27	9.45	9.64	9.83	10.03	10.23	10.43	10.64	10.86	Hourly
7	18,502	18,872	19,250	19,635	20,028	20,428	20,837	21,253	21,678	22,112	22,554	23,005	23,466	23,935	Annually
	8.90	9.07	9.25	9.44	9.63	9.82	10.02	10.22	10.42	10.63	10.84	11.06	11.28	11.51	Hourly
8	19,613	20,005	20,405	20,813	21,229	21,654	22,087	22,529	22,979	23,433	23,908	24,386	24,873	25,371	Annually
	9.43	9.62	9.81	10.01	10.21	10.41	10.62	10.83	11.05	11.27	11.49	11.72	11.96	12.20	Hourly
9	20,789	21,205	21,629	22,062	22,503	22,953	23,412	23,880	24,358	24,845	25,342	25,849	26,366	26,893	Annually
	9.99	10.19	10.40	10.61	10.82	11.04	11.26	11.48	11.71	11.94	12.18	12.43	12.68	12.93	Hourly
10	22,037	22,477	22,927	23,385	23,853	24,330	24,817	25,313	25,819	26,336	26,863	27,400	27,948	28,507	Annually
	10.59	10.81	11.02	11.24	11.47	11.70	11.93	12.17	12.41	12.66	12.91	13.17	13.44	13.71	Hourly
11	23,359	23,826	24,303	24,789	25,284	25,790	26,306	26,832	27,369	27,916	28,474	29,044	29,625	30,217	Annually
	11.23	11.45	11.68	11.92	12.16	12.40	12.65	12.90	13.16	13.42	13.69	13.96	14.24	14.53	Hourly
12	24,760	25,256	25,761	26,276	26,801	27,337	27,884	28,442	29,011	29,591	30,183	30,786	31,402	32,030	Annually
	11.90	12.14	12.38	12.63	12.89	13.14	13.41	13.67	13.95	14.23	14.51	14.80	15.10	15.40	Hourly
13	26,246	26,771	27,306	27,852	28,410	28,978	29,557	30,148	30,751	31,366	31,994	32,634	33,286	33,952	Annually
	12.62	12.87	13.13	13.39	13.66	13.93	14.21	14.49	14.78	15.08	15.38	15.69	16.00	16.32	Hourly
14	27,821	28,377	28,945	29,524	30,114	30,716	31,331	31,957	32,596	33,248	33,913	34,592	35,283	35,989	Annually
	13.38	13.64	13.92	14.19	14.48	14.77	15.06	15.36	15.67	15.98	16.30	16.63	16.96	17.30	Hourly
15	29,490	30,080	30,681	31,295	31,921	32,559	33,211	33,875	34,552	35,243	35,948	36,667	37,400	38,148	Annually
	14.18	14.46	14.75	15.05	15.35	15.65	15.97	16.29	16.61	16.94	17.28	17.63	17.98	18.34	Hourly
16	31,259	31,865	32,482	33,113	33,758	34,417	35,090	35,777	36,478	37,193	37,922	38,665	39,422	40,194	Annually
	15.03	15.33	15.64	15.95	16.27	16.59	16.92	17.26	17.61	17.96	18.32	18.69	19.06	19.44	Hourly
17	33,135	33,798	34,474	35,163	35,866	36,584	37,315	38,062	38,823	39,599	40,391	41,199	42,023	42,864	Annually
	15.93	16.25	16.57	16.91	17.24	17.59	17.94	18.30	18.66	19.04	19.42	19.81	20.20	20.61	Hourly
18	35,123	35,826	36,542	37,273	38,018	38,779	39,554	40,345	41,152	41,975	42,815	43,671	44,545	45,435	Annually
	16.89	17.22	17.57	17.92	18.28	18.64	19.02	19.40	19.78	20.18	20.58	21.00	21.42	21.84	Hourly
19	37,230	37,975	38,735	39,509	40,299	41,105	41,928	42,766	43,621	44,494	45,384	46,291	47,217	48,162	Annually
	17.90	18.26	18.62	18.99	19.37	19.76	20.16	20.56	20.97	21.39	21.82	22.26	22.70	23.15	Hourly
20	39,464	40,254	41,059	41,880	42,717	43,572	44,443	45,332	46,239	47,163	48,107	49,069	50,050	51,051	Annually
	18.97	19.35	19.74	20.13	20.54	20.95	21.37	21.79	22.23	22.67	23.13	23.59	24.06	24.54	Hourly
21	41,832	42,663	43,522	44,399	45,290	46,186	47,100	48,052	49,013	49,993	50,993	52,013	53,053	54,114	Annually
	20.11	20.51	20.92	21.34	21.77	22.20	22.65	23.10	23.56	24.04	24.52	25.01	25.51	26.02	Hourly
22	44,342	45,229	46,133	47,056	47,997	48,957	49,936	50,935	51,954	52,993	54,053	55,134	56,236	57,361	Annually
	21.32	21.74	22.18	22.62	23.08	23.54	24.01	24.49	24.98	25.48	25.99	26.51	27.04	27.58	Hourly
23	47,003	47,943	48,901	49,880	50,877	51,895	52,933	53,991	55,071	56,172	57,296	58,442	59,611	60,803	Annually
	22.60	23.05	23.51	23.98	24.46	24.95	25.45	25.96	26.48	27.01	27.55	28.10	28.66	29.23	Hourly
24	49,823	50,819	51,836	52,872	53,930	55,008	56,108	57,231	58,375	59,543	60,734	61,948	63,187	64,451	Annually
	23.95	24.43	24.92	25.42	25.93	26.45	26.98	27.51	28.07	28.63	29.20	29.78	30.38	30.99	Hourly
25	52,812	53,868	54,946	56,045	57,166	58,309	59,475	60,664	61,878	63,115	64,378	65,665	66,979	68,318	Annually
	25.33	25.90	26.42	26.94	27.48	28.03	28.59	29.17	29.75	30.34	30.95	31.57	32.20	32.85	Hourly
26	55,981	57,100	58,242	59,407	60,595	61,807	63,043	64,304	65,590	66,902	68,240	69,605	70,997	72,417	Annually
	26.91	27.45	28.00	28.56	29.13	29.72	30.31	30.92	31.53	32.16	32.81	33.46	34.13	34.82	Hourly
27	59,340	60,526	61,737	62,972	64,231	65,516	66,826	68,163	69,526	70,916	72,335	73,781	75,257	76,762	Annually
	28.53	29.10	29.68	30.27	30.88	31.50	32.13	32.77	33.43	34.09	34.78	35.47	36.18	36.90	Hourly
28	62,900	64,158	65,441	66,750	68,085	69,447	70,836	72,252	73,697	75,171	76,675	78,208	79,772	81,366	Annually
	30.24	30.85	31.46	32.09	32.73	33.39	34.06	34.74	35.43	36.14	36.86	37.60	38.35	39.12	Hourly
29	66,674	68,008	69,368	70,755	72,170	73,614	75,086	76,588	78,119	79,682	81,275	82,901	84,559	86,250	Annually
	32.05	32.70	33.35	34.02	34.70	35.39	36.10	36.82	37.56	38.31	39.07	39.86	40.65	41.47	Hourly
30	70,674	72,088	73,530	75,000	76,500	78,030	79,591	81,183	82,806	84,463	86,152	87,875	89,632	91,425	Annually
	33.98	34.66	35.35	36.06	36.78	37.51	38.26	39.03	39.81	40.61	41.42	42.25	43.09	43.95	Hourly
STEP	A	B	C	D	E	F	G	H	I	J	K	L	M	N	

This merit plan is intended to apply to employees who have been working for the Town of Amherst on a full-time basis for at least 6 months. Merit raises are assigned by the Town Council after recommendation from the employee's supervisor.

**TOWN OF AMHERST
SCHEDULE OF LOCAL LEVY
JULY 1, 2007**

The following are tax levies for the tax year beginning July 1, 2007. The Town Code contains other tax levies and a more complete description of the Town's taxation program.

1. On the \$100.00 of assessed value of taxable real estate, including mobile homes, the rate shall be \$0.054.
2. On the \$100.00 of assessed value of machinery and tools used in manufacturing or mining business including property specifically classified by Section 58.1-3506A.6 of the Tax Code of Virginia, the rate shall be \$0.35. This tax rate shall also be applicable to real and tangible personal property of public service corporations, based upon the assessments generated annually by the State Corporation Commission, and duly certified.
3. On the \$100.00 of assessed value of taxable tangible personal property, including property specifically classified by Section 58.1-3506 and Section 58.1-3508 of the Code of Virginia, the rate shall be \$0.35 less the amount allowed for by the implementation of the Personal Property Tax Relief Act.

In accordance with the requirements set forth in VA. CODE ANN. §58.1-3524 C.2. and §58.1-3912 E., as amended by Chapter 1 of the Acts of Assembly (2004 Special Session I) and as set forth in Item 503.E. (Personal Property Tax Relief Program) of Chapter 951 of the 2005 Acts of Assembly, any qualifying vehicle situated within the Town of Amherst commencing January 1, 2007, shall receive personal property tax relief in the following manner:

- Personal use vehicles with assessed value of up to \$20,000 will be eligible for 56% tax relief;
- Personal use vehicles with assessed value of \$20,001 or more shall receive only 56% tax relief on the first \$20,000 in assessed value;
- All other vehicles which do not meet the definition of "qualifying" (such as business use vehicles, farm use vehicles, motor homes, etc.) will not be eligible for any form of tax relief under this program;
- In accordance with Item 503.D.1. of Chapter 951 of the 2005 Acts of Assembly, the entitlement to personal property tax relief for qualifying vehicles for tax year 2005 and all prior tax years shall expire on September 1, 2006. Supplemental assessments for tax years 2005 and prior years that are made on or after September 1, 2006 shall be deemed "non-qualifying" for purposes of state tax relief and the local share due from the taxpayer shall represent 100% of the tax assessable.

**TOWN OF AMHERST
SCHEDULE OF UTILITY RATES AND CHARGES
JULY 1, 2007**

MONTHLY RATE**WATER**

Residential Base Charge	\$ 6.00/month
Use Charge/1,000 gallons for water billed July 1, 2007-June 30, 2008	\$ 2.00
Use Charge/1,000 gallons for water billed July 1, 2008-June 30, 2009	\$ 2.50
Use Charge/1,000 gallons for water billed July 1, 2009-June 30, 2010	\$ 3.05
Residential Debt Repayment Charge	\$ 4.00
<small>(The Debt Repayment Charge shall be assessed on each water account until the 1995 FmHA water system improvement bonds have been defeased.)</small>	

SEWER

Residential Base Charge	\$10.75/month
Use Charge/1,000 gallons (Based on metered water usage)	\$ 2.77

HAULED WASTE

Use Charge/1,000 gallons	\$55.00
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OTHER WATER AND SEWER

Base charges and debt repayment charges for non-residential water and sewer users will be computed by dividing metered use by 3,000 gallons and then multiplying by the residential charge. This applies to all nonresidential users except for churches that shall be assessed on the same basis as residences. One residential charge shall be assessed for each residential unit.

GARBAGE

Residential Base Charge (Assessed to all curbside users)	\$ 5.50/month
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SURCHARGES

The total of the base charge and the use charge will be increased by a factor of 2 for all out of town users.

SPRINKLERS

4" Line	\$17.00/month
6" Line	\$28.00/month
8" Line	\$39.00/month
10" Line	\$50.00/month

(See policy of 2/10/94)