

AN ORDINANCE TO ESTABLISH THE BUDGET FOR THE TOWN OF AMHERST, VIRGINIA FOR THE FISCAL YEAR BEGINNING JULY 1, 2019 AND ENDING JUNE 30, 2020 MAKING REVENUE ESTIMATES AND APPROPRIATIONS FOR SAME.

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

A. SOURCES OF FUNDS

That for the support of the Town Government and its General Fund, for the tax year beginning on January 1, 2019, 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 herein.

B. FUND ACCOUNTING

That the following projected sources and use of funds are hereby approved as the FY20 Town of Amherst budget and approved appropriations for the respective funds.

Estimated Revenues

General Fund	\$1,134,043
Water Fund	\$1,409,198
Sewer Fund	\$1,054,381
Garbage Fund	\$139,927
IDA Fund	\$36,987

Estimated Expenditures

General Fund	\$1,134,043
Water Fund	
- Operations	\$763,807
- Debt Service and Capital Projects	\$645,391
Sewer Fund	
- Operations	\$627,080
- Debt Service and Reserve	\$427,301
Garbage Fund	\$139,927
IDA Fund	\$36,987

C. TAX RATES

The proposed budget includes a continuation of the real estate tax rate at \$0.00/\$100.00 of assessed value and the personal property tax rate at \$0.00/\$100.00 of assessed value.

The proposed budget includes a continuation of the meals and beverage tax included in the Town Code at 6%.

D. UTILITY RATES AND CHARGES

The proposed budget holds rates at their current levels for water and sewer with an increase for garbage to account for a recycling charge from County Waste starting June 1, 2019, as shown on the revised Utility Rate and Fee Policy, contained within the budget.

E. DONATIONS

That donations to the following organizations are hereby authorized for the purposes listed subject to the conditions noted. These funds are to be disbursed on a reimbursement basis upon delivery of appropriate receipts:

Amount	Organization	Purpose/Conditions
\$12,250	Amherst Fire Department	Operating Costs, including water, sewer, electric, training, equipment.
\$2671	Amherst County Chamber of Commerce	Membership, sponsorship and contribution towards bands at two events.
\$2750	Second Stage	Community Movie program. An additional \$2750 should be available through a Challenge Grant, which would pass through Town coffers.
\$3500	Village Garden Club	Civic Beautification
\$2500	Amherst County Museum and Historical Society	Utilities, Programming and repairs to the Museum building.
\$2500	Neighbors Helping Neighbors	Supplies for Food Bank
\$200	Rotary Club	Civic Beautification
\$26,371	Total Donations	

F. FUND BALANCE REQUIRMENTS

The Town of Amherst maintains a Fund Balance Policy to ensure that the Town has adequate funds to address emergency situations and ensure the Town’s credit worthiness. Required balances for the FY20 fiscal year are as follows:

General Fund Permanent Fund	\$	290,498
General Fund Contingency	\$	33,871
Water Fund Permanent Fund	\$	470,828
Sewer Fund Permanent Fund	\$	422,726

G. PERSONNEL

There were salary adjustments made in one department to complete the Town’s commitment to realigning salaries with the marketplace as outlined in the salary study. These adjustments are the final adjustments that will be made to complete the Town’s commitment made as a part of the study.

To maintain the work that has been done to keep salaries fair and competitive, the budget includes a Cost of Living increase for all employees of 1.53%, consistent with the cost of the consumer price index as shown by the 2018 calendar year.

Additionally, employees with a satisfactory review who have met their yearly performance goals shall also receive a 2% step increase.

Health insurance costs and plans remain the same this year from last year.

H. CONDITIONS

The intent being to authorize spending according to this budget, all appropriations articulated herein are declared to be maximum and conditional such that outlay shall be made only in the event the aggregate revenues collected and other resources available to the Town in the respective funds are sufficient. All debts of the Town shall be paid in full when due and payable. All expenditures shall be made in accordance with the Ordinance, the Town Charter, Town Code and Purchasing Policy and administrative rules and procedures.

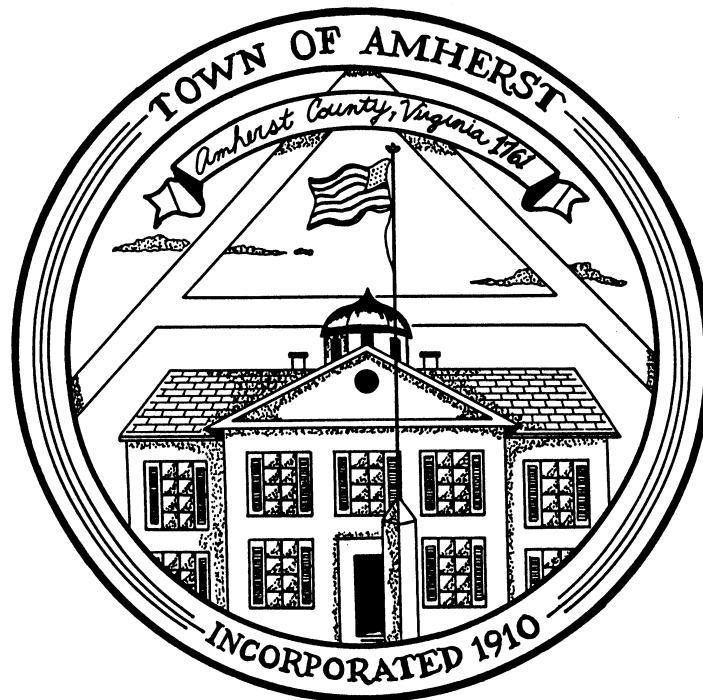
This Ordinance was passed by a vote of the Amherst Town Council on the 8th of May, 2019 and shall become effective on July 1, 2019.

Mayor

Attest:

Clerk of Council

Town of Amherst FY 20 Budget Proposal



Mayor D. Dwayne Tuggle
Vice-Mayor Rachel Carton
Councilor Kenneth G. Bunch
Councilor Sarah B. Ogden
Councilor Kenneth S. Watts
Councilor Janice N. Wheaton

Presented for Public Hearing on April 10, 2019
Slated for Adoption on May 8, 2019

Respecting the past. Attending the present. Concentrating on the future.



TOWN OF AMHERST

P.O. Box 280 174 S. Main Street Amherst, VA 24521
Phone (434)946-7885 Fax (434)946-2087

MEMO

Date: March 27, 2019

To: Mayor Dwayne Tuggle and Members of Town Council

From: Sara Carter, Town Manager

Re: FY 20 Town of Amherst Budget Proposal

It is my pleasure to recommend to the Amherst Town Council a fiscally responsible, balanced budget for the fiscal year 2019-2020. This budget continues the focused effort of the Town to reinvest in their facilities, staff, and fund balances.

Highlights:

- This budget accounts for a responsible, comprehensive look at our capital needs and includes those slated needs in the budget request.
- This budget is fully balanced in each fund, with operating expenses fully funded by revenues. There are two funds that use a small amount of reserves for the purpose of fully funding the capital program in those funds.
- There are no tax increases included within the proposed budget.
- The budget maintains the Town's long-term commitment to a well-maintained public utility system, by including engineering costs for the Water Treatment Plant upgrade and reserve for the sewer sliplining project.
- No increases in public utility rates are included as a part of this budget, and staff recommends a policy change to increase equitability on payments for single-family structures currently charged with two base rates and a change in the returned check policy.
- Included in this budget is the final set of changes to implement the salary study completed in 2015. Salary adjustments based upon the Consumer Price Index (CPI), step increases, and certification increases will maintain salary competitiveness long term.
- The budget also reflects the Town Council's decision to continue fully paid employee health insurance coverage with an excellent health plan.

Adoption Process:

Council has a public hearing set for the budget on April 10, 2019. At that time, Council will also hold a public hearing on a proposed Ordinance amendment for changes to the meals tax.

The budget is slated for adoption at the May 8, 2019 meeting.

Town Manager's Budget Message

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AN ORDINANCE TO ESTABLISH THE **BUDGET** FOR THE TOWN OF AMHERST VIRGINIA FOR THE FISCAL YEAR BEGINNING JULY 1, 2019 AND ENDING JUNE 30, 2020 MAKING REVENUE ESTIMATES AND APPROPRIATIONS FOR SAME.

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General Fund Contingency		\$ 31,527
Water Fund Permanent Fund		\$ 470,788
Sewer Fund Permanent Fund		\$ 422,599

G. PERSONNEL

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This Ordinance was passed by a vote of the Amherst Town Council on the 8th of May, 2019 and shall become effective on July 1, 2019.

 Mayor

Attest:

 Clerk of Council

Town of Amherst
Schedule of Local Levy
July 1, 2019

The following are tax levies for the fiscal year beginning July 1, 2019. 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 \$0.00.

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 \$0.00. 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 58.1-3509 of the Code of Virginia, the rate shall be \$0.00.

(Reference the provisions of VA CODE ANN., §58.1-3524 C.2. and §58.1-3913 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)

Town of Amherst Utility Rate and Fee Policy

For FY 2019/20

Initiation or Termination of Service:

Requests to initiate or terminate Town water, sewer and/or refuse collection (utility) service are accepted at the Town Hall (434/946-7885) 9-5, M-F for processing by the Utilities Department. All new customers and changes to the party to be billed are charged a \$50.00 account set-up fee/ reconnection fee/trip charge at the time the account is opened and are required to show proper identification. All requests are to be in writing on a form available at the Town Hall.

Residential Customers:

All active customers shall be charged one Residential Base Charge each month for each individual residential unit, as designated consistent with building and zoning practices. Customers are charged for water and sewer usage based upon metered water usage.

<u>Rate Component</u>	<u>In Town Residential Base Charge</u>	<u>In Town Use Charge per 1,000 gallons</u>	<u>Out of Town Residential Base Charge</u>	<u>Out of Town Use Charge per 1,000 gallons</u>
Water:				
Effective July 1, 2017	\$15.60	\$7.75	\$31.20	\$15.50
Sewer:				
Effective July 1, 2017	\$27.35	\$6.85	\$54.70	\$13.70
Curbside Refuse Collection:				
Effective July 1, 2016	\$7.10		\$14.20	

Nonresidential Customers:

Base charges for non-residential water and sewer users will be computed by dividing metered use by 3,250 gallons and then multiplying by the applicable residential base charge. This applies to all non-residential users except for churches that shall be assessed on the same basis as residences. The applicable residential charge shall be assessed for each residential unit for Curbside Refuse Collection.

Curbside Refuse Collection:

All in-town water customers shall receive curbside refuse collection service and refuse collection services will not be provided to non-water customers.

Fire Sprinkler Fees

Fire sprinkler fees are as follows:

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

Charges for Water Not Discharged to Sewer:

The Town charges for sewer based on 100% return of the water to the sewer system for those Town water customers that are connected to the Town of Amherst wastewater collection and system. However, any customer may request that the Town install a separate "irrigation" meter for water that does not return to the sewer system – i.e. for lawn sprinkling or irrigation. For the purposes of billing, the irrigation meter

shall be considered a separate account. Separate application and connection fees are required to be paid, and once activated the water-only (no sewer or refuse collection fees apply) will be billed separately. All irrigation systems must meet the provisions of the Cross Connection Control Ordinance (§17-14 of the Town Code).

Dormant Account Fees:

A dormant account fee of \$5.00/month/residence or business for water and \$10.00/month/residence or business for sewer will be charged to every property owner that is connected to the respective utility, has used the service in the past, but not actively using the respective service. Dormant account fees shall not be applied to accounts associated only with yard hydrants, irrigation systems or swimming pools.

Reconnection Fee:

A reconnection fee/trip charge of \$50 will be charged for any activation or reactivation of utility service due to a request for new service, reactivation from disconnection due to nonpayment or a customer-requested disconnection/reconnection. This fee may be waived at the Office Manager's sole discretion due to emergency or irregular situations.

Re-reads Charges:

The Town staff reviews water meter readings for accuracy and investigates suspected incorrect readings prior to mailing bills. In the case of a billing dispute, a customer may request that the Town re-read the customer's water meter. However, if the customer's water meter has already been re-read by the Town during the billing cycle in question, a \$20 trip fee will be charged to offset the cost of a Town employee making a second re-reading trip to the customer's meter. This charge will be added to the customer's next bill.

Billing:

Water meters are read every month and bills are calculated based upon the consumption recorded. All customers are billed every month. Bills are assigned a billing date which is normally the last day of the month during which the meter is read and then mailed to the customer. Payment is due by 5:00 P.M. on the 20th day of each month except when the 20th falls on a weekend or Town holiday the due date shall become 5:00 P.M. on the next business day. When a past due balance on any account is greater than \$200, a lien for the balance due plus any court recording fees will be recorded against the real estate. **Property owners are held responsible for utility bills against their properties.**

Adjustments for Leaks:

A property owner is responsible for paying for 100% of the water that has passed through the Town's water meter along with the associated sewer charges. However, in good-faith situations involving water that has leaked from the customer's plumbing, and upon confirmation by the owner that the leak is repaired so that it will not recur, the Office Manager is authorized to give a 50% credit for the excess water and sewer at the time of confirmation and for no more than the two preceding bills, if applicable. "Repaired" is defined as physical repairs to the owner's plumbing such as pipe patching, replacement of the flapper mechanism in a toilet tank, or physical replacement or removal of a plumbing fixture. For the purposes of this leak adjustment policy, merely closing a valve upstream of the leak location shall not be considered a repair.

Late Payment Charges and Disconnect Procedures:

The Town will assess a late charge of 10% on all accounts when the payment is not received by 5:00 P.M. on the due date. All payments received after 5:00 P.M. are processed as the next business day's receipts. If a customer receives a bill with a previous bill balance, the previous balance must be received by 5:00 P.M. on the 2nd Monday of the month following receipt of that bill. If the previous balance is not received by that time the customer will be put on the Town's disconnect list for the following morning.

Restoration of Service:

If a customer has not paid the previous balance on an account by the disconnection date or otherwise made arrangements satisfactory to the Office Manager to have the balance paid, the water service will be terminated. Before any service is restored, the past due amount including the \$50.00 reconnection fee/trip charge must be physically received by the Office Manager at 174 South Main Street in the Town of Amherst. Funds will not be accepted from customers at the service location. The \$50.00 reconnection fee/trip charge will also be charged where a customer, or any entity other than the Town, has obtained water and/or sewer service prior to all applicable fees and/or charges being paid to obtain service and/or has installed a meter or other apparatus in a meter setting to gain access to public water/sewer.

In recognition that circumstances beyond the control of the customer or the Town of Amherst may contribute to late payments, a once per lifetime per customer exception to the penalty and reconnect fee may be granted for good reason at the Office Manager's sole discretion.

Returned Payments:

Any payments not honored by the bank, whether check, or credit card payment, will be charged a \$50.00 handling fee and any bank fees (Reference VA Code §15.2-106). Service shall automatically be disconnected when a payment to pay to prevent service from being disconnected or to reconnect a service is returned or charged back to the Town for any reason. If the returned payment was paid to prevent termination of services then the past due balance, the returned payment handling fee and a reconnection fee/trip charge shall be collected prior to service being restored via cash, money order or certified check. Once the Town has received a returned payment on an account more than one time, the Town will not accept any forms of payment other than cash or certified funds for a period of six (6) months for that account.

Any payments received by 5:00 P.M. on each business day will be credited the same day. Any payments received after 5:00 P.M. (including those received via U.S. Mail and the Town's drop box) will be credited as being received the next business day.

Payment Arrangements:

The Office Manager is authorized to enter into a payment contract if a customer cannot pay his previous balance in full. Each customer account is only allowed one (1) payment arrangement per calendar year. There is a standard "agreement" form that is available at the Town office and must be signed by the person on the account. The Office Manager may make arrangements that deviate from the standard policy only in extreme situations.

Fire Hydrant Use:

Water may not be obtained from the Town of Amherst hydrants except by the Amherst Volunteer Fire Department or other approved firefighting agency. The Office Manager (434/946-7885) should be contacted for the application form for a permit to haul water from the Town of Amherst water plant.

Cross Connections:

As required by the Virginia Department of Health, where a high potential exists for contamination of the Town's municipal water system, a backflow prevention device approved by the Town of Amherst must be installed. This includes irrigation systems. Where required, the owner of the backflow prevention device must have annual tests performed to certify that the device is working correctly. Failure to install and operate such devices and/or provide certification or the test results to the Town of Amherst may result in the interruption of water service. (Reference §17-14 of the Town Code)

Sewer Connections and Discharges:

Connections to and discharges into the Town's sewer system must conform to local, state and federal sewage pretreatment regulations. This includes the installation of grease traps for restaurants and grit traps for car washes. Failure to meet such provisions may result in the interruption of sewer service via disconnection of the water service or other means. (Reference §17-15 of the Town Code)

Availability and Connection Fees:

Refer to Chapter 17 of the Town Code for rules that apply to new utility connections.

Maintenance of Policy and Implementation

The Town Manager shall be responsible for maintaining and updating this policy and for its proper administration. The Town Manager shall have the authority to deviate from strict enforcement for good cause.

PUBLIC HEARING NOTICE

The Town of Amherst Town Council will hold public hearings at 7:00 PM on April 10, 2019, in the Council Chambers of the Town Hall at 174 South Main Street, Amherst, VA, on the following matters:

Capital Improvement Program

To receive comments on the Town's 2019 – 2020 Capital Improvement Program that identifies acquisition, construction and improvement of town facilities, and acquisition of capital equipment.

A document containing the complete Capital Improvement Program proposal and supporting documentation is available online at www.amherstva.gov and for inspection in the Town Hall during normal working hours.

Proposed Fiscal Year 2019/2020 Town of Amherst Budget

This budget synopsis is prepared and published for informative planning purposes only. The inclusion of any item does not constitute an obligation or commitment on the part of the Town Council to appropriate funds for that purpose. There is no allocation or designation of Town of Amherst funds for any purpose until an appropriation for that purpose has first been made by the Town Council.

Estimated Revenues

General Fund	\$1,128,880
Water Fund	\$1,409,038
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The proposed budget maintains water, sewer and curbside collection at their same rates:

<u>Rate Component</u>	<u>In Town Residential Base Charge</u>	<u>In Town Use Charge per 1,000 gallons</u>	<u>Out of Town Residential Base Charge</u>	<u>Out of Town Use Charge per 1,000 gallons</u>
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Curbside Refuse Collection:				
Effective July 1, 2016	\$7.10		\$14.20	

A document containing the complete budget proposal, implementing Ordinance and supporting documentation is available online at www.amherstva.gov and for inspection in the Town Hall during normal working hours.

TOWN OF AMHERST									
CAPITAL IMPROVEMENT PROGRAM FY19-20, RECOMMENDED BY THE PLANNING COMMISSION									
Project Description & Ranking	CIP Committee Evaluation	Planning Commission Ranking	Total Estimated Cost	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024	Recommended Sources of Funds
Police									
Four Wheeler			5,000.00	5,000.00					All Funds
UTV-Side by Side (shared)	19		15,000.00		15,000.00				All funds
Police Interceptor-SUV	13		40,000.00		40,000.00				General Fund
New Dept Building Project	17								General Fund
Message Board	13		15,200.00	15,200.00					General Fund
Maintenance									
New Truck	11		28,000.00			28,000.00			General Fund
Expand Maint. Shop	15		25,000.00	25,000.00					All Funds
New AC/Heat at Town Hall	11		30,000.00		30,000.00				General Fund
Back Hoe	13		95,000.00			95,000.00			General Fund
Bucket Truck	13		30,000.00		30,000.00				General Fund
Touch Water Meters			123,397.00						All Funds
Plants									
Water Plan Updates	20		3,100,000.00	347,850.00	3,864,000.00				
Asphalt Access Rd/Delivery Area	11		70,000.00				70,000.00		Water Fund
New Water Plant Truck	14		32,940.00					32,940.00	Water Fund
Sludge Dewatering System	16		1,500,000.00					1,500,000.00	
SCADA Replacement	12							-	
Asphalt Wasterwater Access Rd	14		70,000.00					70,000.00	Wastewater Fund
Step Screen/Washpress Rebuild	15		19,300.00	19,300.00					Wastewater Fund
New Wastewater Truck	14		32,940.00					32,940.00	Wastewater Fund
Finance									
New Accounting Software	11		28,000.00	28,000.00					All Funds
Water Line Replacements									
Replace Author Court W/L	19		7,000.00		7,000.00				Water Fund
Sunset Drive Replacement			1,019,260.00		1,019,260.00				Grant and Water
Waugh's Ferry Road Replacement			1,406,595.00			1,406,595.00			Grant and Water
Walnut Street Replacement			136,888.00				136,888.00		Grant and Water
Union Hill Replacement			420,416.00					420,416.00	Grant and Water
Zane Snead Replacement			294,400.00				294,400.00		Grant and Water
		TOTAL	8,539,336.00	440,350.00	5,005,260.00	1,529,595.00	501,288.00	2,056,296.00	
Other Waterline projects									
Smaller Scale									Shared:
Dogwood Street	Larger Scale								\$ 5,000.00
Lake Drive	Second Street								\$ 25,000.00
Briarhurst Drive	Lynchburg Avenue								\$ 28,000.00
Vista Drive	Warehouse Road								\$ 58,000.00
Norfolk Avenue	Arthur Court								\$19,333 per fund
Forest Avenue	Christian Springs Road								
Washington/Church Street	East Monitor Road								
Town Court Lane	Huff Creek Trail								
	Monitor Road								
	Mountain View Plaza								
	Jail Waterline								
	Ambriar Loop								

GENERAL FUND						
Account Name	FY 19 Budget		FY 20 Budget			
	FY 19 Approved	FY 19 Thru 12/31/19	FY 20 Department Request	FY 20 Town Manager Recommended	FY 20 Approved	FY 20 Recommended less FY19 Adopted=Difference
GENERAL FUND REVENUES						
Real Property Taxes-Current	-		-	-	-	
Real Property Taxes-Delinquent	-		-	-	-	
Personal Property Tax-Current	-		-	-	-	
Personal Property Tax-Delinquent	-		-	-	-	
Penalties on Del Taxes	-		-	-	-	
Interest on Del Taxes	-	587.94	-	-	-	
Local Sales & Use Tax	100,000.00	55,252.59	110,505.18	105,000.00		5,000.00
Consumer Utility Tax-Gas, Elec	26,000.00	12,945.95	25,891.90	26,000.00		-
Electric Consumption Tax	18,000.00	9,725.38	19,450.76	19,000.00		1,000.00
Business License Tax	120,000.00	15,447.28	125,000.00	125,000.00		5,000.00
Business Lic Tax-Interest & Pen	2,300.00	1,724.89	3,449.78	3,200.00		900.00
Motor Vehicle Licenses	42,000.00	43,032.58	42,500.00	42,500.00		500.00
Motor Vehicle Licenses Penalties/Intere	4,000.00	193.84	400.00	400.00		(3,600.00)
Bank Stock Fee	75,000.00	-	75,000.00	58,000.00		(17,000.00)
Lodging Tax	7,900.00	4,502.24	9,004.48	8,500.00		600.00
Meals Tax	495,000.00	251,645.02	503,290.04	500,000.00		5,000.00
Meals Tax-Pen & Int.	1,000.00	-	-			(1,000.00)
Zoning Permits		300.00				-
Fines & Forfeitures	15,000.00	10,753.16	21,506.32	18,000.00		3,000.00
Interest on Bank Deposits	5,000.00	2,833.79	5,667.58	5,250.00		250.00
Interest on Investments	18,000.00	15,457.22	30,914.44	25,000.00		7,000.00
Tower Lease	9,400.00	3,918.15	9,400.00	9,400.00		-
Rent-Firing Range	-					-
Police Security	1,800.00	-	1,800.00	1,000.00		(800.00)
Refunds		3,176.30	-			-
Credit Card Transaction Fee	3,000.00	129.74	500.00	250.00		(2,750.00)
Returned Check Fee	400.00	100.00	200.00	200.00		(200.00)
Accident Reports	500.00	65.00	150.00	150.00		(350.00)
Misc Rev	1,000.00	3,210.00	1,000.00	1,000.00		-
DMV Stop Fees	1,200.00	175.00	300.00	300.00		(900.00)
Rolling Stock Tax	2,500.00	2,490.66	2,500.00	2,500.00		-
Personal Property Tax Relief	17,455.00	17,455.92	17,455.00	17,455.00		-
Rental Tax	2,000.00	1,143.44	2,286.88	2,000.00		-
Communication Tax from State	96,000.00	44,614.90	89,229.80	90,000.00		(6,000.00)
DCJS Grants		-				-
State Police Aid	54,588.00	28,304.00	54,588.00	54,588.00		-
Fire Programs Grant	10,000.00	10,000.00	10,000.00	10,000.00		-
Insurance Claims						-
Sale of Land/Vehicles/Buildings						-
Carryover from previous year for budget balance						-
Transfers from Other Funds				4,187.37		4,187.37
General Fund Revenues Totals	1,129,043.00	539,184.99	1,161,990.16	1,128,880.37	0.00	(162.63)

GENERAL FUND EXPENSES						
TOWN COUNCIL						
Wages	11,400.00	5,700.00	11,400.00	11,400.00		-
FICA	872.10	436.20	872.10	872.10		-
Travel-Milage/Hotels/Conference				2,500.00		2,500.00
Employee Recognition	2,000.00		2,000.00	2,000.00		-
Town Council Totals	14,272.10	6,136.20	14,272.10	16,772.10	-	2,500.00
TOWN MANAGER						
Wages	24,759.00	18,658.39	25,632.99	25,632.99		873.99
PT Wages	32,827.09	17,036.09	33,982.75	35,982.75		3,155.66
FICA	4,405.34	2,578.26	4,560.60	4,560.60		155.26
VRS	3,825.03	1,525.53	4,188.43	4,107.52		282.49
Health Insurance	2,462.40	1,786.00	2,462.40	2,462.40		-
Group Life Insurance	306.66	127.75	335.79	329.31		22.65
STD/Long-Term Disability	178.26	321.96	151.23	151.23		(27.03)
Unemployment Insurance	50.00	1.03	25.00	25.00		(25.00)
Worker's Comp	146.01	137.42	137.42	137.42		(8.59)
Professional Svcs	800.00	2,639.18		2,500.00		1,700.00
Printing & Binding						-
Advertising	3,000.00	-		2,000.00		(1,000.00)
Contingency requirement	98,021.65	15,844.32		31,338.00		(66,683.65)
Postage	200.00	53.55		200.00		-
Telecommunications	540.00	540.00		540.00		-
Crime & Cyber Insurance	2,329.00	-		2,329.00		-
Travel-Mileage/Hotel/Conference	4,150.00	2,466.72		4,150.00		-
Dues & Memberships	3,600.00	4,941.15		4,829.00		1,229.00
Capital Improvement Program		-		33,534.00		33,534.00
Town Manager Totals	181,600.44	68,657.35	71,476.62	154,809.22	0.00	(60,325.22)
Town Attorney	40,000.00	13,947.50	30,000.00	30,000.00		(10,000.00)
Independent Auditor	16,000.00	-	20,000.00	20,000.00		4,000.00
FINANCE DEPARTMENT						
Wages	38,781.19	24,192.86	40,149.35	40,149.35		1,368.16
PT Wages	9,612.97	5,558.38	10,019.49	10,019.49		406.52
FICA	3,702.15	1,981.75	3,837.92	3,837.92		135.77
VRS	6,336.85	2,640.35	6,560.40	6,433.67		96.82
Health Insurance	6,657.60	4,294.00	6,657.60	6,657.60		-
Group Life Insurance	508.03	211.70	525.96	515.80		7.77
Unemployemnt Insurance	50.00	9.12	50.00	50.00		-
Worker's Comp	141.27	146.54	146.54	146.54		5.27
DMV Stops	1,500.00	775.00	1,500.00	1,500.00		-
Professional Svcs	-	2,800.00	2,800.00	2,800.00		2,800.00
Banking Service Charges	3,000.00	516.63	1,500.00	1,500.00		(1,500.00)
Service Contracts	3,215.00	1,500.00	3,215.00	3,215.00		-
Advertising	-	-				-
Postage	3,000.00	2,236.80	3,000.00	3,000.00		-
Telecommunications	1,080.00	1,716.25	1,080.00	1,080.00		-
Travel-Mileage/Hotel/Conference	1,850.00		1,850.00	1,850.00		-
Dues & Memberships	210.00		210.00	210.00		-
Office Supplies	3,500.00	1,961.00	4,000.00	4,000.00		500.00
Finance Totals	83,145.06	50,540.38	87,102.26	86,965.37	0.00	3,820.31

Information Technology						
I.T. Services	10,000.00	3,325.00	8,000.00	8,000.00		(2,000.00)
Phone Maintenance	1,200.00	-	1,000.00	1,000.00		(200.00)
Website Maintenance	500.00	750.00	1,000.00	1,000.00		500.00
Microsoft Office Service	5,760.00	3,470.00	7,620.00	7,620.00		1,860.00
I.T. Supplies	2,000.00	64.95	2,000.00	2,000.00		-
I.T. Equipment	2,000.00	-	2,000.00	2,000.00		-
I.T. Totals	21,460.00	7,609.95	21,620.00	21,620.00	0	160.00

POLICE DEPARTMENT						
Wages	308,087.94	137,193.42	309,138.55	309,138.55		1,050.61
Overtime		5,805.56	6,271.54	3,500.00		3,500.00
PT Wages	7,614.67	1,916.39	10,741.61	7,614.67		-
Other Pay/Holiday	9,659.07	4,493.21	12,771.13	10,500.00		840.93
Security Wages	1,800.00	935.53	1,800.00	1,800.00		-
FICA	25,027.87	11,464.90	25,708.97	25,708.97		681.10
VRS	50,341.57	18,228.38	50,513.24	50,513.24		171.67
Health Insurance	57,936.00	25,660.00	57,936.00	57,936.00		-
Group Life Insurance	4,035.95	1,445.41	4,049.72	4,049.72		13.77
Unemployment Insurance	75.00	1.44	50.00	50.00		(25.00)
Worker's Comp	10,879.06	10,567.89	10,656.51	10,566.20		(312.86)
LODA Insurance	2,787.00	3,902.00	3,902.00	3,902.00		1,115.00
Repair & Maint. Svcs	9,000.00		9,000.00	9,000.00		-
CODE RED	2,500.00		2,500.00	2,500.00		-
Advertising	500.00		500.00	500.00		-
Postage	500.00	11.07	500.00	500.00		-
Telecommunications	6,000.00	2,801.28	6,600.00	6,600.00		600.00
Motor Vehicle Insurance	3,180.14	3,530.39	3,530.39	3,530.39		350.25
Other Property Insurance	479.90	523.43	509.22	509.22		29.32
Travel-Mileage/Conference/Hotel	2,000.00	70.03	4,000.00	4,000.00		2,000.00
Rent of Building						-
Fire Range Fees	3,000.00		3,000.00	3,000.00		-
Attorney Fees	2,955.00	1,141.50	2,955.00	2,955.00		-
Dues & Memberships	5,000.00	2,425.00	5,000.00	5,000.00		-
Office Supplies	1,500.00	1,014.87	2,500.00	2,500.00		1,000.00
Fuel	15,000.00	6,734.50	15,000.00	15,000.00		-
Vehicle/Power Equipment Supplies	9,000.00	3,524.99	9,000.00	9,000.00		-
Police Supplies	6,000.00	3,564.07	9,000.00	9,000.00		3,000.00
Uniforms	5,000.00	5,572.07	5,000.00	5,000.00		-
Crime Prevention	4,000.00	430.68	4,000.00	4,000.00		-
Investigation Expense	1,000.00		2,000.00	2,000.00		1,000.00
Grant Expenses	-					-
Vehicles	-					-
Police Department	554,859.17	252,958.01	578,133.87	569,873.96	0.00	15,014.79

PUBLIC SAFETY						
Fire Dept Contributions	10,000.00	10,000.00	12,250.00	12,250.00		2,250.00
Fire Programs Grants	10,000.00	10,000.00	10,000.00	10,000.00		-
Rescue Contributions	10,500.00	10,500.00	-			(10,500.00)
Public Safety	30,500.00	30,500.00	22,250.00	22,250.00	0.00	(8,250.00)
Streetlights	26,225.00	12,584.89	25,215.58	25,500.00		(725.00)

GENERAL PROPERTIES						
Wages	17,455.57	31,238.44	19,310.30	18,266.10		810.53
PT Wages	12,032.02	6,079.24	12,735.78	12,735.78		703.76
Other Pay/Holiday	354.16	-	279.52	279.52		(74.64)
FICA	2,282.89	1,834.63	2,444.37	2,366.03		83.14
VRS	2,852.24	1,201.20	3,155.30	2,927.02		74.78
Health Insurance	4,104.00	6,314.00	4,104.00	4,104.00		-
Group Life Insurance	228.67	96.40	252.96	234.66		5.99
Unemployment Insurance	75.00	5.73	75.00	75.00		-
Worker's Comp	201.72	183.47	201.72	201.72		-
Maintenance Contracts	5,000.00	-	5,000.00	5,000.00		-
Electric	2,800.00	3,997.97	11,460.76	11,460.76		8,660.76
Heating Services	3,200.00	825.81	3,200.00	3,200.00		-
Water/Sewer	13,595.00	1,243.95	11,000.00	11,000.00		(2,595.00)
Telecommunication	6,720.00	2,017.29	6,792.00	6,792.00		72.00
Property Insurance	548.98	512.05	548.98	548.98		(0.00)
Motor Vehicle Insurance	1,259.63	1,398.37	1,398.37	1,398.37		138.74
Other Property Insurance	1,116.34	1,162.78	1,223.78	1,223.78		107.44
General Liability Insurance	12,510.00	11,811.57	12,510.00	12,510.00		-
Lease of Equipment	2,000.00		2,000.00	2,000.00		-
Travel-Mileage/Conference/Hotel	2,000.00	381.48	2,000.00	2,000.00		-
Dues & Memberships	-		-			-
Office Supplies	1,000.00	4.98	1,000.00	1,000.00		-
Janitorial Supplies	2,000.00	92.97	1,000.00	1,000.00		(1,000.00)
Repair & Maint. Supplies	5,000.00	2,227.96	15,000.00	15,000.00		10,000.00
Fuel	12,000.00	5,686.02	13,000.00	13,000.00		1,000.00
Vehicle/Power Equipment Supplies	29,000.00	2,978.92	29,000.00	29,000.00		-
Uniforms	2,000.00	-	2,000.00	2,000.00		-
Christmas Decorations	4,000.00	1,707.38	4,000.00	4,000.00		-
Ag Supplies	2,000.00	21.06	2,000.00	2,000.00		-
Equipment/Vehicles						-
General Properties Totals	147,336.22	83,023.67	166,692.85	165,323.72	0.00	17,987.50

CVCC Small Bus. Center Contri.	-	-				-
Second Stage Contri	2,500.00	2,500.00	3,000.00	2,750.00		250.00
Village Garden Club Contri.	2,500.00		3,500.00	3,500.00		1,000.00
Rotary Club	-		200.00	200.00		200.00
Museum Contributions	2,500.00	289.97	2,900.00	2,500.00		-

Planning/Zoning						
Professional Services						-
Advertising	1,000.00	189.00		500.00		(500.00)
Postage	100.00			100.00		-
Dues/Memberships	1,045.00		1,045.00	1,045.00		-
General Properties Totals	2,145.00	189.00	1,045.00	1,645.00	0.00	(500.00)

Community Development						
Chamber of Commerce Contr.	2,500.00		1,000.00	2,671.00		171.00
Neighbors Helping Neighbors Cont	1,500.00	1,500.00	2,500.00	2,500.00		1,000.00
Community Development Total	4,000.00	1,500.00	3,500.00	5,171.00	0.00	1,171.00
Revenue Refunds		1,253.81				-
Purchase of Land/Buildings		190,648.10				-
General Fund Expense Total	1,129,042.99	722,338.83	1,050,908.28	1,128,880.37	-	(33,696.62)
General Fund Total Revenue			1,161,990.16	1,128,880.37		
General Fund Total Expenditures			1,050,908.28	1,128,880.37		
Surplus			111,081.88	-		

WATER FUND						
Account Name	FY 19 Budget		FY 20 Budget			
	FY 19 Approved	FY 19 Thru 12/31/19	FY 20 Department Request	FY 20 Town Manager Recommended	FY 20 Approved	FY 20 Recommended less FY19 Adopted=Differen
WATER FUND REVENUE						
Water In-Town Base Charges	283,770.38	143,522.49	283,723.58	283,723.58		(46.80)
Water OT Base Charges	192,915.17	107,016.49	192,852.77	192,852.77		(62.40)
Water In-Town Usage Charge	417,806.34	201,283.28	417,806.34	417,806.34		(0.00)
Water OT Usage Charges	317,304.69	170,784.26	317,304.69	317,304.69		0.01
Penalties	16,000.00	7,333.53	15,000.00	15,000.00		(1,000.00)
Trip Charges	11,000.00	7,600.00	15,000.00	15,000.00		4,000.00
Dormant Acct Fee	9,110.00	1,687.32	3,716.01	3,716.01		(5,393.99)
Fire Sprinklers	4,968.00	2,484.00	4,968.00	4,968.00		-
Avalability Fee		2,920.00	-			-
Water Charges-SBC	113,653.44	56,240.37	113,653.44	113,653.44		-
Reimbursement of Const. Cost			-			-
Transfer from Reserve			-	45,013.53		45,013.53
Revenue Totatls	1,366,528.02	700,871.74	1,364,024.83	\$ 1,409,038.36	\$ -	\$ 42,510.34
WATER FUND EXPENSES						
TOWN MANAGER						
Wages	36,680.00	14,672.34	37,974.80	37,974.80		1,294.80
PT Wages	4,103.39	1,721.70	4,247.84	4,247.84		144.45
FICA	3,119.93	1,254.95	3,230.03	3,230.03		110.10
VRS	5,666.71	2,257.89	6,205.08	6,085.21		418.50
Health Insurance	3,648.00	1,520.00	3,648.00	3,648.00		-
Group Life Insurance	454.30	189.30	497.47	487.86		33.56
STD/Long-Term Disability	264.10	102.30	224.05	224.05		(40.05)
Unemployment Insurance						-
Contingency	25,000.00			25,000.00		-
Town Manager Totals	78,936.43	21,718.48	56,027.29	\$ 80,897.79	\$ -	\$ 1,961.36
FINANCE DEPARTMENT						
Wages	34,066.27	14,412.04	35,267.30	35,267.30		1,201.03
PT Wages	20,027.02	5,631.13	20,873.95	20,873.95		846.93
FICA	4,138.14	1,518.86	4,294.81	4,294.81		156.67
VRS	5,566.43	2,319.35	5,762.68	5,651.35		84.92
Health Insurance	6,384.00	2,660.00	6,384.00	6,384.00		-
Group Life Insurance	446.27	185.95	462.00	453.08		6.81
Unemployment Insurance		0.00	-			-
Banking Service Charges	1,000.00	956.93	2,000.00	2,000.00		1,000.00
Support Contracts	2,625.00	857.98	2,625.00	2,625.00		-
Misc Exp		5.00				-
Finance Totals	74,253.13	28,547.24	77,669.73	\$ 77,549.49	\$ -	\$ 3,296.36

WATER OPERATIONAL DEPARTMENT						
Wages	123,364.41	64,117.20	127,730.34	127,730.34		4,365.93
PT Wages	13,759.20	6,138.72	14,244.90	14,244.90		485.70
Other/Holiday	3,850.70	2,456.73	5,117.03	5,117.03		1,266.33
FICA	10,784.54	5,023.41	11,204.23	11,204.23		419.69
VRS	20,157.74	8,201.60	20,871.14	20,467.95		310.21
Health Insurance	18,960.00	11,520.00	22,800.00	22,800.00		3,840.00
Group Life Insurance	1,616.07	673.40	1,673.27	1,640.94		24.87
Long-Term Disability	269.52	344.46	228.69	224.28		(45.24)
Unemployment Insurance	75.00	0.00	75.00	75.00		-
Worker's Comp	3,631.73	3,569.05	3,569.05	3,569.05		(62.68)
Water Shed Mgmt	23,000.00	11,068.34	22,140.00	0.00		(23,000.00)
Testing Services	18,000.00	1,778.42	12,000.00	12,000.00		(6,000.00)
Professional Svcs	3,000.00	1,510.20	3,000.00	3,000.00		-
Repair & Maint. Svcs	10,000.00	4,000.00	10,000.00	10,000.00		-
Advertising	2,000.00	0.00	2,000.00	2,000.00		-
Electrical Svcs	48,000.00	17,420.77	40,000.00	40,000.00		(8,000.00)
Water & Sewer	48,000.00	8,951.63	32,000.00	32,000.00		(16,000.00)
Postage	2,500.00	156.85	2,000.00	2,000.00		(500.00)
Telecommunications	3,660.00	2,070.00	3,480.00	3,480.00		(180.00)
Property Insurance	3,028.50	2,824.77	2,824.77	2,824.77		(203.73)
Motor Vehicle Insurance	403.23	447.64	447.64	447.64		44.41
Travel-Mileage/Hotel/Conference	4,000.00	315.50	4,000.00	4,000.00		-
Lease/Rent Equipment		0.00				-
Permits		0.00	-			-
Dues & Memberships	2,000.00	740.00	2,000.00	2,000.00		-
Office Supplies	5,000.00	735.63	2,500.00	2,500.00		(2,500.00)
Lab Supplies	12,500.00	5,225.72	15,000.00	15,000.00		2,500.00
Repair & Maint. Supplies	25,000.00	1,120.38	25,000.00	25,000.00		-
Fuel/Oil	2,000.00	34.93	2,000.00	2,000.00		-
Vehicle & Equip Supplies	5,000.00	532.50	5,000.00	5,000.00		-
Uniforms	1,000.00	1,651.53	1,500.00	1,500.00		500.00
Chemicals	40,000.00	20,448.94	40,000.00	42,000.00		2,000.00
Equipment	25,000.00	933.22	25,000.00	25,000.00		-
Operational Totals	479,560.65	184,011.54	459,406.08	\$ 438,826.13	\$ -	\$ (40,734.52)

WATER MAINTENANCE DEPARTMENT						
Wages	87,277.84	34,506.52	96,551.51	91,330.52		4,052.68
PT Wages	1,941.69	0.00	616.31	616.31		(1,325.38)
Other Pay/Holiday	1,770.79	68.69	1,397.62	1,397.62		(373.17)
FICA	6,960.76	2,824.37	7,397.57	7,005.88		45.12
VRS	14,261.20	6,006.05	15,776.52	14,635.12		373.92
Health Insurance	20,520.00	8,930.00	20,520.00	20,520.00		-
Group Life Insurance	1,143.34	481.55	1,264.82	1,173.32		29.98
Unemployment Insurance	-	-	-	-		-
Worker's Comp	3,496.36	3,406.86	3,496.36	3,496.36		-
Repair & Maint. Svcs	-	5,920.00	-	-		-
Miss Utility	600.00	134.80	600.00	600.00		-
Telecommunication	-	0.00	-	-		-
Motor Vehicle Insurance	1,259.63	1,398.37	1,398.37	1,398.37		138.74
Lease of Equipment	2,000.00		2,000.00	2,000.00		-
Travel-Mileage/Conference/Hotel	2,000.00		2,000.00	2,000.00		-
Dues & Memberships	200.00	100.00	200.00	200.00		-
Repair & Maint. Supplies	20,000.00	2,141.22	20,000.00	20,000.00		-
Fuel	-		-			-
Vehicle/Power Equipment Supplies	-		-			-
Uniforms	-		-			-
Equipment/Vehicles						-
Maintenance Totals	163,431.61	65,918.43	173,219.07	\$ 166,373.50	\$ -	\$ 2,941.89
W. Court Street Project		65,267.00				-
Water Sedimentation Basin		449.98				-
Debt Payments						
60W W/L Principle	13,695.00	7,356.34	14,320.00	14,320.00		625.00
60W W/L Interest	15,350.00	7,165.62	14,725.00	14,725.00		(625.00)
Refi Water Loan Principle	37,741.00	0.00		0.00		(37,741.00)
Refi Water Loan Interest	147,465.00	0.00	-	0.00		(147,465.00)
Mainstreet W/L Principle	70,848.10	35,621.96	67,050.58	67,050.58		(3,797.52)
Mainstreet W/L Interest	52,103.58	25,853.88	55,901.10	55,902.00		3,798.42
Sterling Debt Refi Prin		32,461.09	89,710.87	89,710.87		89,710.87
Sterling Debt Refi Interest		14,551.31	37,500.00	37,500.00		37,500.00
Capital Improvement Program	233,143.54			366,183.00		133,039.46
Debt Totals	570,346.22	123,010.20	279,207.55	645,391.45	-	75,045.23
Water Fund Expense Totals	1,366,528.04	488,922.87	1,045,529.71	1,409,038.4	-	42,510.3
Revenues			1,364,024.83	1,409,038.36		
Expenses			1,045,529.71	1,409,038.36		
Surplus			<u>318,495.12</u>	-		

Account Name	FY 19 Budget		FY 20 Budget			
	FY 19 Approved	FY 19 Thru 12/31/19	FY 20 Department Request	FY 20 Town Manager Recommended	FY 20 Approved	FY 20 Recommended less FY19 Adopted=Differen
SEWER REVENUE						
Sewer In-Town Base Charges	391,457.77	196,133.46	391,594.52	391,594.52		136.75
Sewer OT Base Charges	176,663.16	104,090.56	176,663.16	176,663.16		0.00
Sewer In-Town Usage Charge	284,208.46	134,350.31	284,208.46	284,208.46		0.00
Sewer OT Usage Charges	143,801.23	84,728.21	143,801.23	143,801.23		0.00
Penalties	12,000.00	4,850.50	10,000.00	10,000.00		(2,000.00)
Dormant Acct Fee	5,393.99	2,351.49	5,393.99	5,393.99		-
Avalability Fee		3,276.00	-			-
SBC-Rut. Creek Operations	42,000.00	13,058.82	42,000.00	42,000.00		-
SBC Sewer Rehab		973.00	-			-
Reimbursement of Const. Cost			-			-
Nutrient Credit	1,000.00	720.00	720.00	720.00		(280.00)
Transfer from Other Funds						-
Revenue Totals	1,056,524.61	544,532.35	1,054,381.36	1,054,381.36	-	(2,143.25)
SEWER EXPENSES						
TOWN MANAGER						
Wages	27,510.00	11,004.24	28,481.10	28,481.10		971.10
PT Wages	3,693.05	1,549.55	3,823.06	3,823.06		130.01
FICA	2,387.03	960.94	2,503.76	2,503.76		116.73
VRS	4,250.03	1,695.03	4,653.81	4,563.91		313.88
Health Insurance	2,736.00	1,140.00	2,736.00	2,736.00		-
Group Life Insurance	340.73	141.95	373.10	365.89		25.16
STD/Long-Term Disability	198.07	76.74	168.04	168.04		(30.03)
Unemployemnt Insurance						-
Contingency	50,000.00	6,982.75		25,000.00		(25,000.00)
Town Manager Totals	91,114.91	\$23,551.20	42,738.88	67,641.76	-	(23,473.15)
FINANCE DEPARTMENT						
Wages	26,920.96	11,389.23	27,870.26	27,870.26		949.30
PT Wages	10,013.51	2,815.57	10,436.97	10,436.97		423.46
FICA	2,825.49	1,072.13	2,930.50	2,930.50		105.01
VRS	4,398.89	1,832.90	4,554.00	4,466.03		67.14
Health Insurance	4,924.80	2,052.00	4,924.80	4,924.80		-
Group Life Insurance	352.66	146.95	365.10	358.05		5.39
Unemployemnt Insurance		-				-
Banking Service Charges	1,000.00	1,148.45	2,000.00	2,000.00		1,000.00
Service Contracts	2,625.00	857.97	2,625.00	2,625.00		-
Finance Totals	53,061.31	21,315.20	55,706.64	55,611.61	-	2,550.30

SEWER OPERATIONAL DEPARTMENT						
Wages	122,742.21	47,431.60	113,625.42	113,625.42		(9,116.79)
PT Wages		-				-
Other/Holiday	3,563.47	2,223.94	3,423.78	3,423.78		(139.69)
FICA	9,662.38	3,747.63	8,786.34	8,786.34		(876.04)
VRS	20,056.08	6,504.00	18,566.39	18,207.73		(1,848.35)
Health Insurance	22,800.00	9,224.00	22,800.00	22,800.00		-
Group Life Insurance	1,607.92	421.15	1,488.49	1,459.74		(148.18)
Long-Term Disability	\$ -	131.98	199.09	199.09		199.09
Unemployment Insurance	75.00	4.89	50.00	50.00		(25.00)
Worker's Comp	2,478.88	2,096.49	2,096.49	2,096.49		(382.39)
Sludge & Trash Removal-Rut.Crk	2,000.00	435.00	2,400.00	2,400.00		400.00
Testing Services	25,000.00	13,986.41	30,000.00	30,000.00		5,000.00
Professional Svcs	3,000.00	1,687.45	3,000.00	3,000.00		-
Repair & Maint. Svcs-Rut Crk	15,000.00	11,418.00	15,000.00	20,000.00		5,000.00
Advertising	1,000.00	-	1,000.00	1,000.00		-
Electrical Svcs-Rut. Crk	45,000.00	19,608.35	41,000.00	41,000.00		(4,000.00)
Water, Sewer -Rut. Crk	10,600.60	9,921.66	13,000.00	20,000.00		9,399.40
Electrical Svcs-Pump Station	2,000.00	1,023.23	2,100.00	2,100.00		100.00
Water, Sewer-Pump Station	240.00	78.00	200.00	200.00		(40.00)
Postage	2,500.00	550.72	2,000.00	2,000.00		(500.00)
Telecommunications	2,880.00	849.19	3,480.00	3,480.00		600.00
Property Insurance	5,475.28	5,106.96	5,106.96	5,106.96		(368.32)
Motor Vehicle Insurance	382.72	424.87	424.87	424.87		42.15
Lease/Rent Equipment	-	-	-			-
Travel-Mileage/Hotel/Conferen	4,000.00	575.00	4,000.00	2,000.00		(2,000.00)
Permits	8,000.00	3,768.00	8,000.00	8,000.00		-
Dues & Memberships	2,000.00	1,007.05	2,000.00	2,000.00		-
Office Supplies	500.00	519.59	2,500.00	2,500.00		2,000.00
Lab Supplies	4,000.00	1,218.93	4,000.00	4,000.00		-
Repair & Maint. Supplies-Rut. C	25,000.00	1,585.21	25,000.00	15,000.00		(10,000.00)
Fuel/Oil	2,000.00	47.88	2,000.00	2,000.00		-
Vehicle & Equip Supplies	5,000.00	263.69	5,000.00	5,000.00		-
Uniforms	1,000.00	1,349.35	1,500.00	1,500.00		500.00
Chemicals-Rut Crk	7,000.00	1,058.50	7,000.00	7,000.00		-
Equipment-Rut Crk						-
Vehicles						-
Treatment Totals	356,564.54	148,268.72	350,747.83	350,360.42	-	(6,204.12)

SEWER MAINTENANCE DEPARTMENT						
Wages	87,277.84	31,506.52	96,551.51	91,330.52		4,052.68
PT Wages	897.86	68.69	616.31	616.31		(281.55)
Other Pay/Holiday	1,770.79	-	1,397.62	1,397.62		(373.17)
FICA	6,880.91	2,824.37	6,880.91	6,880.91		0.00
VRS	14,261.20	6,006.05	15,776.52	14,635.12		373.92
Health Insurance	20,520.00	8,930.00	20,520.00	20,520.00		-
Group Life Insurance	1,143.34	481.55	1,264.82	1,173.32		29.98
Unemployment Insurance	-	-	-	-		-
Worker's Comp	1,653.40	1,528.72	1,653.40	1,653.40		-
Repair & Maint. Services	-	-	-	-		-
Telecommunication	-	-	-	-		-
Motor Vehicle Insurance	1,259.63	1,398.37	1,259.63	1,259.63		(0.00)
Lease of Equipment	2,000.00	-	4,000.00	4,000.00		2,000.00
Travel-Mileage/Conference/Hot	-	-	-	-		-
Misc	-	-	-	-		-
Dues & Memberships	-	-	-	-		-
Repair & Maint. Supplies	5,000.00	1,429.05	10,000.00	10,000.00		5,000.00
Fuel	-	-	-	-		-
Vehicle/Power Equipment						
Supplies	-	-	-	-		-
Uniforms	-	-	-	-		-
Equipment/Vehicles	-	-	-	-		-
Maintenance Totals	142,664.97	54,173.32	159,920.72	153,466.83	-	10,801.86
Sliplining Project		5,000.00				-
Debt Payments						
WWTP Loan Principle	53,270.00	-	-			(53,270.00)
WWTP Loan Interest	106,290.00	-	-			(106,290.00)
Sterling Bank WWTP Refi Prin		69,027.92	190,640.00	190,640.00		190,640.00
Sterling Bank WWTP Refi Int		30,873.46	79,680.00	79,680.00		79,680.00
Debt Reserve	253,558.87	-		119,347.74		(134,211.13)
Capital Program				37,633.00		
Debt Totals	413,118.87	99,901.38	270,320.00	427,300.74	-	(23,451.13)
Sewer Fund Expense Totals	1,056,524.60	352,209.82	879,434.07	1,054,381.36	-	(39,776.24)
Revenues			1,054,381.36	1,054,381.36		
Expenses			879,434.07	1,054,381.36		
Surplus			<u>174,947.29</u>	-		

GARBAGE FUND						
	FY 19 Budget		FY 20 Budget			
Account Name	FY 19 Approved	FY 19 Thru 12/31/19	FY 20 Department Request	FY 20 Town Manager Recommended	FY 20 Approved	FY 20 Recommended less FY19 Adopted=Differen
GARBAGE REVENUE						
Garbage IT Charges	80,677.30	40,706.18	81,082.00	81,082.00		404.70
Garbage OT Charges	24,083.20	11,731.56	23,543.60	23,543.60		(539.60)
Penalties	1,500.00	670.46	1,300.00	1,300.00		(200.00)
Transfer from Other Funds						-
Revenue Totals	106,260.50	53,108.20	105,925.60	\$ 105,925.60	\$ -	\$ (334.90)
TOWN MANAGER						
Wages	2,751.00	1,100.44	2,848.11	2,848.11		97.11
PT Wages	410.34	172.19	424.78	424.78		14.45
FICA	241.84	97.42	250.38	250.38		8.53
VRS	425.00	169.50	465.38	465.38		40.38
Health Insurance	273.60	114.00	273.60	273.60		-
Group Life Insurance	34.07	14.20	37.31	37.31		3.24
STD/Long-Term Disability	19.81	7.68	16.80	16.80		(3.00)
Contingency	5,505.11			6,004.36		499.25
Town Manager Totals	4,155.66	1,675.43	4,316.37	\$ 10,320.73	\$ -	\$ 160.70
FINANCE DEPARTMENT						
Wages	1,450.27	613.57	1,501.39	1,501.39		51.13
PT Wages	400.54	112.65	417.48	417.48		16.94
FICA	141.59	54.99	146.79	146.79		5.21
VRS	236.97	98.75	245.33	245.33		8.35
Health Insurance	273.60	114.00	273.60	273.60		-
Group Life Insurance	19.00	7.95	19.67	19.67		0.67
Banking Service Charges	200.00	191.44	400.00	400.00		200.00
Finance Totals	2,721.97	1,193.35	3,004.26	3,004.26	-	\$ 82.30
GARBAGE EXPENSES						
Collection In-Town	73,411.44	36,844.14	78,405.12	78,405.12		4,993.68
Collection Out of Town	10,930.32	5,328.20	11,020.80	11,020.80		90.48
Garbage Totals	84,341.76	42,172.34	89,425.92	\$ 89,425.92	\$ -	\$ 5,084.16
GARBAGE MAINTENANCE DEPARTMENT						
Wages	1,939.51	766.83	2,145.59	2,145.59		206.08
PT Wages	6,599.02		-	-		(6,599.02)
Other Pay/Holiday	39.35		31.06	31.06		(8.29)
FICA	159.80	62.66	163.34	163.34		3.55
VRS	316.92	133.40	350.59	350.59		33.67
Health Insurance	456.00	190.00	456.00	456.00		-
Group Life Insurance	25.41	10.75	28.11	28.11		2.70
Maintenance Totals	9,536.00	1,163.64	3,174.69	\$ 3,174.69	\$ -	\$ (6,361.32)
Garbage Fund Expense Total	100,755.39	46,204.76	99,921.24	\$ 105,925.60	\$ -	\$ (1,034.16)
Revenues			105,925.60	105,925.60		
Expenses			99,921.24	105,925.60		

INDUSTRIAL DEVELOPMENT AUTHORITY						
Account Name	FY 19 Budget		FY 20 Budget			
	FY 19 Approved	FY 19 Thru 12/31/19	FY 20 Department Request	FY 20 Town Manager Recommended	FY 20 Approved	FY 20 Recommended less FY19 Adopted=Difference
IDA REVENUES						
BP Recoupment Rev	26,058.00	-	25,968.00	25,968.00		(90.00)
Zoning Fees	-					-
Bond Issue	16,239.00	10,722.50	9,673.75	9,673.75		(6,565.25)
Home Owners Reimb	1,332.00		1,345.11	1,345.11		13.11
Revenue Totals	43,629.00	10,722.50	36,986.86	36,986.86	-	(6,642.14)
IDA EXPENSES						
PT Wages	6,599.02	824.26	7,395.72	7,395.72		796.70
FICA	504.83	-	565.77	565.77		60.94
Repair & Maint. Svcs	-	-				-
Professional Service	2,000.00	-	2,000.00	2,000.00		-
Electrical Svcs	325.00	145.19	325.00	325.00		-
Dues & Membership	2,756.00	2,756.00	2,749.00	2,749.00		(7.00)
Transfer to IDA fund	31,444.15	-		23,951.37		(7,492.78)
Expense Totals	43,629.00	3,725.45	13,035.49	36,986.86	-	(6,642.14)
Revenue Totals	3,701,985.13	1,848,419.78	3,723,308.81	3,735,212.55	-	33,227.42
Expense Totals	3,696,480.02	1,613,401.73	3,088,828.79	3,735,212.55	-	38,732.52

FY20 PAY & BENEFIT COST ALLOCATION

Job Title	Portion of Time Per Fund			
	General	Water	Sewer	Garbage
Town Manager	27%	40%	30%	3%
Deputy Town Clerk	80%	10%	9%	1%
Town Manager Total				
Office Manager	50%	25%	24%	1%
Fiscal Assistant	23%	45%	30%	2%
Office Assistant (3)	24%	50%	25%	1%
Finance Total				
Chief of Police	100%	0%	0%	0%
Major	100%	0%	0%	0%
Detective	100%	0%	0%	0%
Officers (3)	100%	0%	0%	0%
PT Office Assistant	100%	0%	0%	0%
PT Officer	100%	0%	0%	0%
Holiday Pay	100%	0%	0%	0%
Retiree Health	100%	0%	0%	0%
Overtime	100%	0%	0%	0%
Police Total				
Director of Plant Utilities	0%	50%	50%	0%
WWTP Operator (2)	0%	0%	100%	0%
Holiday	0%	0%	100%	0%
Sewer Total				
Lead WTP Operator	0%	100%	0%	0%
WTP Operator (1)	0%	100%	0%	0%
PT WTP Operator	0%	100%	0%	0%
Holiday	0%	100%	0%	0%
Water Total				
Maintenance Foreman	9%	45%	45%	1%
Maintenance Tech. (4)	9%	45%	45%	1%
Maintenance Tech PT	30%	5%	5%	60%
Custodian	100%	0%	0%	0%
Holiday	9%	45%	45%	1%
Utility Total				

Undesignated Fund Balance and Contingency Calculation For FY20							1/31/2018
Permanent Fund principal for the General Fund							GF Revenues \$ 1,161,990
(based on proposed FY20 Budget)							Administration Fee (covered in W & S Funds) -
							Net GF Revenues \$ 1,161,990
Reserve per October 2010 policy	15%						Reserve per @ 25%
GF target Permanent Fund principal	\$ 174,298.52						GF target Permanent Fund principal \$ 290,497.54
Required contingency in the General Fund							GF Expenses \$ 1,050,908
(based on proposed FY20 Budget)							Reserve per October 2010 policy 3.0%
							GF Contingency \$ 31,527
							\$ 33,871
Permanent Fund principal for the Water Fund (based on the proposed FY20 Budget)							
Fund 501 WATER FUND							FY20 Budget
DEBT SERVICE			\$ 279,208	Debt		279,208	
ALL OTHER EXPENSES			\$ 766,322	25%/Operatio	\$	191,581	
Total				WF target Permanent Fund principal	\$	470,788	
Permanent Fund principal for the Sewer Fund (based on the proposed FY20 Budget)							
Fund 502 SEWER FUND							FY20 Budget
DEBT SERVICE			\$ 270,320	Debt		270,320	
ALL OTHER EXPENSES			\$ 609,114	25%/Operatio	\$	152,279	
Total				SF target Permanent Fund principal	\$	422,599	
Permanent Fund principal for the Garbage Fund (based on the proposed FY20 Budget)							
Fund 514 GARBAGE FUND							FY20 Budget
ALL EXPENSES			99,921	25% operation	\$	24,980	
							Garb target Permanent Fund principal \$ 24,980
Total of all undesignated fund balances							\$ 1,208,864
General Fund Permanent Fund		\$	290,498				
General Fund Contingency		\$	33,871				
Water Fund Permanent Fund		\$	470,788				
Sewer Fund Permanent Fund		\$	422,599				

TOWN OF AMHERST DEBT BALANCES & DEBT PAYMENTS

Description	Original Loan Amount	Outstanding Loan Balance at 12/31/18	Interest Rate	Maturity Date	Principal Payment FY20	Interest Payment FY20	Total Debt Payment FY20
Sterling Debt Refi	\$ 3,933,409.44	\$ 3,806,608.24	3.35%	6/30/2030	\$ 397,510.10	\$ 117,955.33	\$ 515,465.43
Mainstreet Water Line	\$ 2,368,672.03	\$ 2,298,123.48	2.25%	1/1/2047	\$ 67,050.58	\$ 55,901.10	\$ 122,951.68
60 W. Water Line	\$ 565,935.00	\$ 508,264.20	3.00%	7/1/2043	\$ 14,319.58	\$ 14,724.34	\$ 29,043.92

Outstanding Debt Balances

			Sterling Refi	60 WL	Main St. WL	Total	
	FY 2019		3,629,086.56	501,366.18	\$ 2,262,501.52	\$ 6,392,954.26	
	FY 2020		3,349,531.68	487,258.22	\$ 2,196,196.86	\$ 6,032,986.76	
	FY 2021		3,060,480.24	472,723.85	\$ 2,128,391.96	\$ 5,661,596.05	
	FY 2022		2,786,515.23	457,750.18	\$ 2,059,052.92	\$ 5,303,318.33	
	FY 2023		2,477,491.47	442,323.93	\$ 1,988,144.94	\$ 4,907,960.34	
	FY 2024		2,157,969.87	426,431.42	\$ 1,915,632.50	\$ 4,500,033.79	
	FY 2025		1,827,594.03	410,058.56	\$ 1,841,479.36	\$ 4,079,131.95	
	FY 2026		1,485,995.07	393,190.83	\$ 1,765,648.44	\$ 3,644,834.34	
	FY 2027		1,132,791.75	375,813.27	\$ 1,688,101.70	\$ 3,196,706.72	
	FY 2028		767,589.75	357,910.48	\$ 1,608,800.32	\$ 2,734,300.55	
	FY 2029		389,981.55	339,466.58	\$ 1,527,704.64	\$ 2,257,152.77	

TOWN OF AMHERST VEHICLES

MAKE	MODEL	YEAR	VIN NUMBER	MILEAGE
POLICE				
Ford	Interceptor (Shiflett)	2017	254	33,382
Ford	Interceptor (Harler)	2016	8694	74,878
Ford	Explorer (Watts)	2014	8654	63,967
Ford	Interceptor (Payne)	2017	7002	28,075
Ford	Interceptor (Robinson)	2015	1494	53,157
Ford	Interceptor Sedan (Martin)	2014	1248	72,418
MAINTENANCE				
Ford	SUV	2007	7723	96,447
Dodge	Pickup	2014	4675	41,360
Chevy	Pickup	2011	5012	61,961
Dodge	Work Truck	2013	7481	39,625
GMC	Budget Truck	1995	5212	114,453
GMC	Dump Truck	2003	9981	47,976
Ford	Explorer (Office)	2011	4253	58,566
UTILITIES				
	Wastewater		9843	60,438
	Water		4271	84,307

Town of Amherst, Virginia
 Balance Sheet
 Governmental Fund
 June 30, 2018

Exhibit 3

	<u>General</u>
ASSETS	
Cash and cash equivalents	\$ 1,824,497
Receivables (net of allowance for uncollectibles):	
Taxes receivable	1,362
Accounts receivable	44,441
Due from other governmental units	34,171
Prepaid items	75,660
Total assets	<u>\$ 1,980,131</u>
LIABILITIES	
Accrued liabilities	\$ 24,737
Total liabilities	<u>\$ 24,737</u>
DEFERRED INFLOWS OF RESOURCES	
Unavailable revenue - property taxes	\$ 1,362
Total deferred inflows of resources	<u>\$ 1,362</u>

Town of Amherst,
Virginia
Statement of Net
Position June 30,
2018

	Primary		
	Government Governmental	Busines s-type	
	<u>Activities</u>	<u>Activities</u>	<u>Total</u>
ASSETS			
Cash and cash equivalents	\$ 1,824,497	\$ 2,206,622	\$ 4,031,119
Cash and cash equivalents, restricted	-	124,153	124,153
Receivables (net of allowance for uncollectibles):			
Taxes receivable	1,362	-	1,362
Accounts receivable	44,441	242,948	287,389
Due from other governmental units	34,171	-	34,171
Inventories	-	98,635	98,635
Prepaid items	75,660	-	75,660
Capital assets (net of accumulated depreciation):			
Land and land improvements	1,141,203	25,084	1,166,287
Buildings and improvements	358,927	-	358,927
Plant	-	2,914,374	2,914,374
Machinery and equipment	164,688	10,442	175,130
Infrastructure	-	7,151,182	7,151,182
Construction in progress	-	1,020,798	1,020,798
Total assets	<u>\$ 3,644,949</u>	<u>\$ 13,794,238</u>	<u>\$ 17,439,187</u>
DEFERRED OUTFLOWS OF RESOURCES			
Pension related items	\$ 233,802	\$ -	\$ 233,802
OPEB related items	4,249	-	4,249
Total deferred outflows of resources	<u>\$ 238,051</u>	<u>\$ -</u>	<u>\$ 238,051</u>
LIABILITIES			
Accounts payable	\$ -	\$ 26,206	\$ 26,206
Accrued liabilities	24,737	-	24,737
Long-term liabilities:			
Due within one year	3,707	362,375	366,082
Due in more than one year	1,356,827	6,346,867	7,703,694
Total liabilities	<u>\$ 1,385,271</u>	<u>\$ 6,735,448</u>	<u>\$ 8,120,719</u>
DEFERRED INFLOWS OF RESOURCES			
Pension related items	\$ 122,940	\$ -	\$ 122,940
OPEB related items	7,000	-	7,000
Total deferred inflows of resources	<u>\$ 129,940</u>	<u>\$ -</u>	<u>\$ 129,940</u>
NET POSITION			
Net investment in capital assets	\$ 1,664,818	\$ 4,412,638	\$ 6,077,456
Unrestricted	702,971	2,646,152	3,349,123