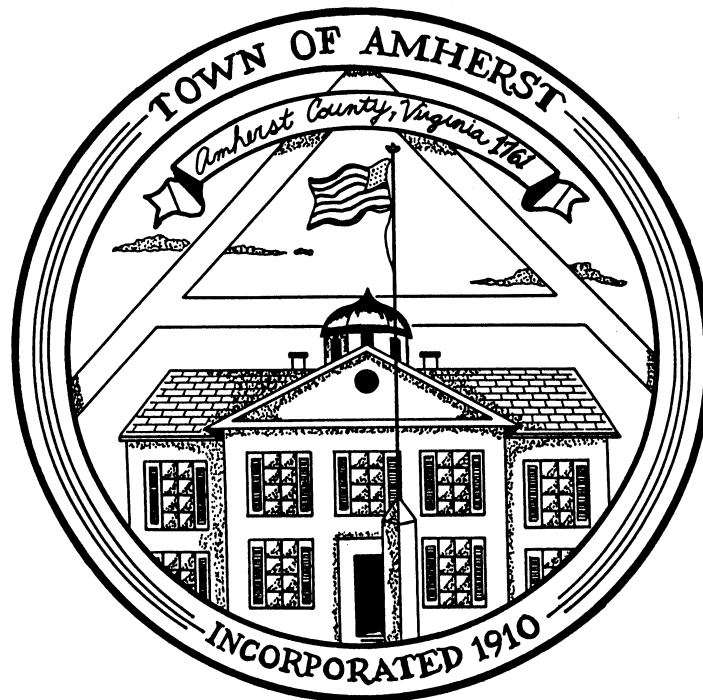


# Town of Amherst FY 19 Budget Proposal



Mayor D. Dwayne Tuggle  
Vice-Mayor Andrà Higginbotham  
Councilor Kenneth G. Bunch  
Councilor Rachel A. Carton  
Councilor Mark A. “Tony” Stinnett  
Councilor Kenneth S. Watts

Presented for Public Hearing on May 9, 2018  
Slated for Adoption on June 13, 2018

*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:** April 16, 2018

**To:** Mayor Dwayne Tuggle and Members of Town Council

**From:** Sara Carter, Town Manager

**Re:** FY 19 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 2018-2019. This budget continues the focused effort of the Town to reinvest in their facilities, staff, and fund balances.

### Highlights:

- This budget represents a conversion of the Town's budget and financing systems to the Uniform Financial Reporting Manual, as designated by the Auditor of Public Accounts. While the Town is not eligible for comparison studies or submission to the APA because of its population, this transition will allow the Town to compare itself to other jurisdictions.
- Each fund presents a truly separate balanced budget, with sustainable revenues for operations, capital improvements, and savings.
- The balanced general fund budget is predicated on a 2% increase in the meals and beverage tax on restaurant meals. This would put the Town at a 6% rate, which is competitive throughout the region, and less than most comparison towns and cities.
- The budget maintains the Town's long-term commitment to a well maintained public utility system.
- No increases in public utility rates are included as a part of this budget. Staff is bringing a revision of the Utility Fee policy to Council as a part of the process so that the built-in increases can be eliminated. Future budget processes will contemplate whether the rate structure should be adjusted further.
- Included in this budget is the implementation of the compensation study. Salaries have been adjusted prior to the presentation of the budget and the budget reflects the new amounts.

- The budget also reflects the Town Council's decision to continue fully paid employee health insurance coverage with an excellent health plan.

#### **Personnel Recommendations:**

- Addition of one wastewater plant operator is included in the Sewer budget. There is a need for an additional water plant operator, however, at this time, capital needs at the water plant outweigh operational support needs.
- The budget anticipates the deletion of the Deputy Town Manager position, and a restructuring of the Town's personnel chart, as recommended by the Organizational Strategic Assessment, recently completed by the Berkley Group.
- Increased commitment to training and development of staff is an integral part of the implementation of the salary study, and salaries will continue to be adjusted as staff completes training and certifications.

#### **Adoption Process:**

Council has a public hearing set for the budget on May 9, 2018. 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 June 13, 2018 meeting.

#### **Considerations for Future Year's Budgets:**

- An improved Capital Improvement Program, with work beginning in October, 2018.
- Assessment of the Town's debt service, with consideration for whether a refunding of debt would be advantageous to the Town.
- Evaluation of Town water and sewer rates, both to evaluate the overall revenue, as well as to determine if the structure is appropriate for the Town's goals.

Town Manager’s Budget Message

Table of Contents..... 1

Budget Ordinance..... 2

Schedule of Local Tax Levy..... 5

Utility Rate and Fee Policy (REVISED)..... 6

Public Hearing Notice..... 10

General Fund

Revenue..... 11

Expenditures..... 12

Water Fund

Revenue..... 17

Expenditures..... 17

Sewer Fund

Revenue..... 20

Expenditures..... 20

Garbage Fund

Revenue..... 23

Expenditures..... 23

Industrial Development Authority Fund

Revenue and Expenditures..... 24

Policies and Fund Balances

Fund Balances and Contingency Calculations..... 25

Personnel Cost Allocation Plan..... 28

Proposed Organizational Chart..... 29

Employee Play Plan for FY19..... 30

Proposed OSA Work Plan..... 31

AN ORDINANCE TO ESTABLISH THE BUDGET FOR THE TOWN OF AMHERST, VIRGINIA FOR THE FISCAL YEAR BEGINNING JULY 1, 2018 AND ENDING JUNE 30, 2019, 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, 2018, 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 FY19 Town of Amherst budget and approved appropriations for the respective funds.

**Estimated Revenues**

General Fund	\$1,129,043
Water Fund	\$1,366,528
Sewer Fund	\$1,056,525
Garbage Fund	\$106,261
IDA Fund	\$43,629

**Estimated Expenditures**

General Fund	\$1,129,043
Water Fund	
- Operations	\$796,182
- Debt Service and Reserve	\$570,346
Sewer Fund	
- Operations	\$643,406
- Debt Service and Reserve	\$413,119
Garbage Fund	\$100,393
IDA Fund	\$43,629

**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 is predicated upon an increase of the meals and beverage tax included in the Town Code from 4% to 6%.

**D. UTILITY RATES AND CHARGES**

The proposed budget holds rates at their current levels, 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:

<b>Amount</b>	<b>Organization</b>	<b>Purpose/Conditions</b>
<b>\$10,500</b>	Amherst Life Saving Crew and First Aid	Equipment, building maintenance.
<b>\$10,000</b>	Amherst Fire Department	Operating Costs, including water, sewer, electric, training, equipment.
<b>\$2500</b>	Amherst County Chamber of Commerce	Membership, sponsorship and contribution towards bands at two events.
<b>\$2500</b>	Second Stage	Children's Movie and Meal program. An additional \$2500 should be available through a Challenge Grant, which would pass through Town coffers.
<b>\$2500</b>	Village Garden Club	Civic Beautification
<b>\$2500</b>	Amherst County Museum and Historical Society	Utilities, Programming and repairs to the Museum building.
<b>\$1500</b>	Neighbors Helping Neighbors	Supplies for Food Bank
<b>\$32,000</b>	Total Donations	

**F. FUND BALANCE REQUIREMENTS**

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 FY19 fiscal year are as follows:

General Fund Permanent Fund	\$	282,261
General Fund Contingency	\$	33,871
Water Fund Permanent Fund	\$	536,248
Sewer Fund Permanent Fund	\$	320,411

**G. PERSONNEL**

All personnel received a 2% pay raise beginning in the April 2018 pay cycle, along with adjustments to salaries through implementation of the salary study. The pay scale has been adjusted to show changes due to Cost of Living increases. Further raises during this fiscal year will be directly related to completed licensure and certifications as they occur, and in line with existing Town policy.

Additionally, Council provided two health insurance plans this year, moving to the best plan available through Local Choice, and paying the employee only premium on that plan. The Town is also offering a more economical plan for employees who wish to cover spouses or families.

**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 13<sup>th</sup> of June, 2018, and shall become effective on July 1, 2018.*

\_\_\_\_\_  
Mayor

Attest: \_\_\_\_\_  
Clerk of Council

Town of Amherst  
Schedule of Local Levy  
July 1, 2018

The following are tax levies for the fiscal year beginning July 1, 2018. 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 2018/19

### **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 residential unit. 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>
<b>Water:</b>				
July 1, 2016-June 30, 2017	\$14.25	\$7.10	\$28.50	\$14.20
Effective July 1, 2017	\$15.60	\$7.75	\$31.20	\$15.50
<b>Sewer:</b>				
July 1, 2016-June 30, 2017	\$25.60	\$6.40	\$51.20	\$12.80
Effective July 1, 2017	\$27.35	\$6.85	\$54.70	\$13.70
<b>Curbside Refuse Collection:</b>				
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 20<sup>th</sup> day of each month except when the 20<sup>th</sup> 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 2<sup>nd</sup> 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, 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 NOTICE**

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.

Notice is hereby given that a public hearing on the proposed fiscal year 2018/2019 Town of Amherst budget will be held on May 9, 2018, at 7:00 PM in the Town Hall, 174 South Main Street, Amherst, VA.

**Estimated Revenues**

General Fund	\$1,129,043
Water Fund	\$1,366,528
Sewer Fund	\$1,056,525
Garbage Fund	\$106,261
IDA Fund	\$43,629

**Estimated Expenditures**

General Fund	\$1,129,043
Water Fund	
- Operations	\$796,182
- Debt Service and Reserve	\$570,346
Sewer Fund	
- Operations	\$643,406
- Debt Service and Reserve	\$413,119
Garbage Fund	\$100,393
IDA Fund	\$43,629

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 is predicated upon an increase of the meals and beverage tax included in the Town Code from 4% to 6%.

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>
<b>Water:</b>				
Effective July 1, 2017	\$15.60	\$7.75	\$31.20	\$15.50
<b>Sewer:</b>				
Effective July 1, 2017	\$27.35	\$6.85	\$54.70	\$13.70
<b>Curbside Refuse Collection:</b>				
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](http://www.amherstva.gov) and for inspection in the Town Hall during normal working hours.

Account Name	Old Account Code	New Account Code	FY 19 Line Conversion	FY 19 Town Manager Recommended	FY 19 Approved
<b>GENERAL FUND REVENUES</b>					
Real Property Taxes-Current	3010-0000	11010-0001	-	-	
Real Property Taxes-Delinquent	3050-0000	11010-0002	-	-	
Personal Property Tax-Current	3100-0000	11030-0001	-	-	
Personal Property Tax-Delinquent	3050-0000	11030-0002	-	-	
Penalties on Del Taxes	3050-0000	11060-0001	-	-	
Interest on Del Taxes	3050-0000	11060-0002	-	-	
Local Sales & Use Tax	3070-0000	12010-0001	100,000.00	100,000.00	
Consumer Utility Tax-Gas, Elec	3030-0000	12020-0001	26,000.00	26,000.00	
Electric Consumption Tax	3030-0010	12020-0002	18,000.00	18,000.00	
Business License Tax	3060-0000	12030-0006	120,000.00	120,000.00	
Business Lic Tax-Interest & Pen	3060-0000	12030-0007	2,300.00	2,300.00	
Motor Vehicle Licenses	3020-0000	12050-0001	42,000.00	42,000.00	
Motor Vehicle Licenses Penalties/Inter	3050-0000	12050-0002	4,000.00	4,000.00	
Bank Stock Fee	3130-0000	12060-0001	75,000.00	75,000.00	
Lodging Tax	3040-0100	12100-0001	7,900.00	7,900.00	
Meals Tax	3040-0000	12110-0001	330,000.00	<b>495,000.00</b>	
Meals Tax-Pen & Int.	3040-0000	12110-0002	1,000.00	1,000.00	
Zoning Permits	3240-0000	13030-0007			
Fines & Forfeitures	3160-0000	14010-0001	15,000.00	15,000.00	
Interest on Bank Deposits	3090-0000	15010-0001	5,000.00	5,000.00	
Interest on Investments	3090-0000	15010-0002	18,000.00	18,000.00	
Tower Lease	3030-1100	15020-0005	9,400.00	9,400.00	
Rent-Firing Range	3160-0100	15020-0006	-	-	
Police Security	3160-0700	16030-0001	1,800.00	1,800.00	
Refunds		18030-0001			
Credit Card Transaction Fee	3110-1000	18030-0004	3,000.00	3,000.00	
Returned Check Fee	3110-0000	18030-0005	400.00	400.00	
Accident Reports	3160-0600	18030-0006	500.00	500.00	
Misc Rev	3110-0000	18030-0007	1,000.00	1,000.00	
DMV Stop Fees	3020-0000	19020-0005	1,200.00	1,200.00	
Rolling Stock Tax	3080-0000	22010-0007	2,500.00	2,500.00	
Personal Property Tax Relief	3020-1000	22010-0009	17,455.00	17,455.00	
Rental Tax	3080-0200	22010-0010	2,000.00	2,000.00	
Communication Tax from State	3030-0300	22010-0030	96,000.00	96,000.00	
DCJS Grants		24010-0001			
State Police Aid	3150-0000	24010-0003	54,588.00	54,588.00	
Fire Programs Grant	3180-0000	24020-0001	10,000.00	10,000.00	
Insurance Claims	3110-0100	41010-0001			
Sale of Land/Vehicles/Buildings	3110-1000 3090-1100	41020-0001			
Carryover from previous year for budget balance					
Transfers from Other Funds		41050-0006			
<b>General Fund Revenues Totals</b>			<b>964,043.00</b>	<b>1,129,043.00</b>	<b>0</b>

GENERAL FUND EXPENSES					
TOWN COUNCIL					
Wages	4001-0100	11010-1100	11,400.00	11,400.00	
FICA	4001-0103	11010-2100	872.10	872.10	
Travel-Milage/Hotels/Conference	4001-0131	11010-5501			
Employee Recognition	4001-0113	11010-5811	-	<b>2,000.00</b>	
Town Council Totals			12,272.10	14,272.10	-
TOWN MANAGER					
Wages	4001-0101	12110-1100	24,759.00	24,759.00	
PT Wages	4001-0102	12110-1300	32,827.09	32,827.09	
FICA	4001-0103	12110-2100	4,405.34	4,405.34	
VRS	4001-0105	12110-2200	3,825.03	3,825.03	
Health Insurance	4001-0104	12110-2300	2,047.68	<b>2,462.40</b>	
Group Life Insurance	4001-0105	12110-2400	306.66	306.66	
STD/Long-Term Disability	4001-0105	12110-2500	178.26	178.26	
Unemployment Insurance	4001-0103	12110-2600	50.00	50.00	
Worker's Comp	4001-0125	12110-2700	146.01	146.01	
Professional Svcs	4001-0109	12110-3150	800.00	800.00	
Printing & Binding	4001-0111	12110-3500			
Advertising	4001-0106	12110-3600	3,000.00	3,000.00	
Contingency requirement	4001-0114	12110-5000	33,871.00	<b>98,021.65</b>	
Postage	4001-0107	12110-5210	200.00	200.00	
Telecommunications	4001-0121	12110-5230	540.00	540.00	
Crime & Cyber Insurance	4001-0125	12100-5307	2,329.00	2,329.00	
Travel-Mileage/Hotel/Conference	4001-0131	12110-5501	4,150.00	4,150.00	
Dues & Memberships	4001-0128	12110-5810	3,600.00	3,600.00	
Capital Equipment		12110-8000			
Town Manager Totals			117,035.07	181,600.44	0.00
Town Attorney	4001-0110	12210-3150	20,000.00	<b>40,000.00</b>	
Independent Auditor	4001-0132	12240-3150	13,000.00	<b>16,000.00</b>	

GENERAL FUND EXPENSES					
FINANCE DEPARTMENT					
Wages	4001-0101	12420-1100	38,781.19	38,781.19	
PT Wages	4001-0101	12420-1300	9,612.97	9,612.97	
FICA	4001-0103	12420-2100	3,702.15	3,702.15	
VRS	4001-0105	12420-2200	6,336.85	6,336.85	
Health Insurance	4001-0104	12420-2300	5,536.32	<b>6,657.60</b>	
Group Life Insurance	4001-0105	12420-2400	508.03	508.03	
Unemployment Insurance	4001-0103	12420-2600	50.00	50.00	
Worker's Comp	4001-0125	12420-2700	141.27	141.27	
DMV Stops	4001-0138	12420-3009	1,500.00	1,500.00	
Professional Svcs		12420-3150			
Banking Service Charges	4001-0170	12420-3160	-	<b>3,000.00</b>	
Service Contracts	4001-0112	12420-3320	3,215.00	3,215.00	
Advertising	4001-0106	12420-3600	-	-	
Postage	4001-0107	12420-5210	3,000.00	3,000.00	
Telecommunications	4001-0121	12420-5230	1,080.00	1,080.00	
Travel-Mileage/Hotel/Conference	4001-0126	12420-5501	1,350.00	<b>1,850.00</b>	
Dues & Memberships	4001-0128	12420-5810	100.00	<b>210.00</b>	
Office Supplies	4001-0111	12420-6001	3,500.00	3,500.00	
<b>Finance Totals</b>			<b>78,413.78</b>	<b>83,145.06</b>	<b>0.00</b>
Information Technology					
I.T. Services	4001-0108	12510-3150	10,000.00	10,000.00	
Phone Maintenance	4001-0112	12510-3330	1,200.00	1,200.00	
Website Maintenance	4001-0115	12510-3340	500.00	500.00	
Microsoft Office Service	4001-0112	12510-5600	5,760.00	5,760.00	
I.T. Supplies	4001-0112	12510-6002	2,000.00	2,000.00	
I.T. Equipment	4001-0112	12510-8001	2,000.00	2,000.00	
<b>I.T. Totals</b>			<b>21,460.00</b>	<b>21,460.00</b>	<b>0</b>



GENERAL FUND EXPENSES					
POLICE DEPARTMENT					
Wages	5000-0100	31100-1100	308,087.94	308,087.94	
Overtime	5000-0102	31100-1200			
PT Wages	5000-0102	31100-1300	7,614.67	7,614.67	
Other Pay/Holiday	5000-0102	31100-1400	9,659.07	9,659.07	
Security Wages	5000-0102	31100-1500	1,800.00	1,800.00	
FICA	5000-0200	31100-2100	25,027.87	25,027.87	
VRS	5000-0500	31100-2200	50,341.57	50,341.57	
Health Insurance	5000-0400	31100-2300	48,720.00	<b>57,936.00</b>	
Group Life Insurance	5000-0500	31100-2400	4,035.95	4,035.95	
Unemployment Insurance	5000-0200	31100-2600	75.00	75.00	
Worker's Comp	4001-0125	31100-2700	10,879.06	10,879.06	
LODA Insurance	5000-0735	31100-2710	2,787.00	2,787.00	
Repair & Maint. Svcs		31100-3310	9,000.00	9,000.00	
CODE RED	5000-0880	31100-3400	2,500.00	2,500.00	
Advertising	4001-0106	31100-3600	500.00	500.00	
Postage	4001-0107	31100-5210	500.00	500.00	
Telecommunications	4001-0121	31100-5230	6,000.00	6,000.00	
Motor Vehicle Insurance	4001-0125	31100-5305	3,180.14	3,180.14	
Other Property Insurance	4001-0125	31100-5306	479.90	479.90	
Travel-Mileage/Conference/Hotel	5000-1100	31100-5501	2,000.00	2,000.00	
Rent of Building		31100-5600			
Fire Range Fees		31100-5800	-	<b>3,000.00</b>	
Attorney Fees	5000-0820	31100-5801	2,955.00	2,955.00	
Dues & Memberships	5000-1100	31100-5810	5,000.00	5,000.00	
Office Supplies	5000-1111	31100-6001	1,500.00	1,500.00	
Fuel	5000-3400	31100-6008	15,000.00	15,000.00	
Vehicle/Power Equipment Supplies	5000-3500	31100-6009	9,000.00	9,000.00	
Police Supplies	5000-0800	31100-6010	6,000.00	6,000.00	
Uniforms	5000-3200	31100-6011	10,000.00	<b>5,000.00</b>	
Crime Prevention	5000-0870	31100-6030	-	<b>4,000.00</b>	
Investigation Expense	5000-3625	31100-6032	500.00	<b>1,000.00</b>	
Grant Expenses	5000-4100	31100-6040	-	-	
Vehicles	5000-5000	31100-8005	-	-	
<b>Police Department</b>			<b>543,143.18</b>	<b>554,859.18</b>	<b>0.00</b>
PUBLIC SAFETY					
Fire Dept Contributions	4001-0144	32200-5600	10,000.00	10,000.00	
Fire Programs Grants	4001-0134	32200-5701	10,000.00	10,000.00	
Rescue Contributions	4001-0145	32300-5600	10,500.00	10,500.00	
<b>Public Safety</b>			<b>30,500.00</b>	<b>30,500.00</b>	<b>0.00</b>

GENERAL FUND EXPENSES					
Streetlights	4001-0119	41320-5100	26,000.00	<b>26,225.00</b>	
GENERAL PROPERTIES					
Wages	6000-0100	43200-1100	17,455.57	17,455.57	
PT Wages	6000-0102	43200-1300	12,032.02	12,032.02	
Other Pay/Holiday	6000-0102	43200-1400	354.16	354.16	
FICA	6000-0200	43200-2100	2,282.89	2,282.89	
VRS	6000-0500	43200-2210	2,852.24	2,852.24	
Health Insurance	6000-0400	43200-2300	3,412.80	<b>4,104.00</b>	
Group Life Insurance	6000-0500	43200-2400	228.67	228.67	
Unemployment Insurance	6000-0200	43200-2600	75.00	75.00	
Worker's Comp	4001-0125	43200-2700	201.72	201.72	
Maintenance Contracts	6000-1000	43200-3310	3,300.00	<b>5,000.00</b>	
Electric	4001-0120	43200-5100	2,800.00	2,800.00	
Heating Services	4001-0120	43200-5110	3,200.00	3,200.00	
Water/Sewer	4001-0122	43200-5120	13,595.00	13,595.00	
Telecommunication	4001-0121	43200-5230	6,720.00	6,720.00	
Property Insurance	4001-0125	43200-5304	548.98	548.98	
Motor Vehicle Insurance	4001-0125	43200-5305	1,259.63	1,259.63	
Other Property Insurance	4001-0125	43200-5306	1,116.34	1,116.34	
General Liability Insurance	4001-0125	43200-5308	12,510.00	12,510.00	
Lease of Equipment		43200-5410	2,000.00	2,000.00	
Travel-Mileage/Conference/Hotel	6000-1200	43200-5501	2,000.00	2,000.00	
Dues & Memberships	6000-0128	43200-5810	-	-	
Office Supplies	4001-0111	43200-6001	1,000.00	1,000.00	
Janitorial Supplies	4001-0123	43200-6005	2,000.00	2,000.00	
Repair & Maint. Supplies	4001-0123	43200-6007	5,000.00	5,000.00	
Fuel	6000-3400	43200-6008	10,000.00	<b>12,000.00</b>	
Vehicle/Power Equipment Supplies	6000-4000	43200-6009	29,000.00	29,000.00	
Uniforms	6000-3200	43200-6011	2,000.00	2,000.00	
Christmas Decorations	4001-0124	43200-6012	4,000.00	4,000.00	
Ag Supplies	4001-0117	43200-6013	2,000.00	2,000.00	
Equipment/Vehicles	6000-5000	43200-8005			
<b>General Properties Totals</b>			<b>142,945.02</b>	<b>147,336.22</b>	<b>0.00</b>

GENERAL FUND EXPENSES					
CVCC Small Bus. Center Contr.	4001-0147	68000-5600	600.00	-	
Second Stage Contr	4001-0149	71300-5600	2,500.00	2,500.00	
Village Garden Club Contr.	4001-0146	72100-5600	2,580.00	<b>2,500.00</b>	
Rotary Club		72150-5600	200.00	-	
Museum Contributions	4001-0142	72200-5600	3,500.00	<b>2,500.00</b>	
Planning/Zoning					
Professional Services	4001-0129	81100-3100			
Advertising	4001-0106	81100-3600	1,000.00	1,000.00	
Postage	4001-0107	81100-5210	100.00	100.00	
Dues/Memberships	4001-0128	81100-5810	1,045.00	1,045.00	
General Properties Totals			2,145.00	2,145.00	0.00
Community Development					
Chamber of Commerce Contr.	4001-0155	81600-5600	2,500.00	2,500.00	
Neighbors Helping Neighbors Cont	4001-0154	83500-5600	1,500.00	1,500.00	
Community Development Totals			4,000.00	4,000.00	0.00
General Fund Expense Total			1,020,294.15	1,129,043.00	-
General Fund Total Revenue				1,129,043.00	
General Fund Total Expenditures				1,129,043.00	
				0.00	

Account Name		Department	FY 19 Department Requested	FY 19 Town Manager Recommended	FY 19 Approved
<b>WATER FUND REVENUE</b>					
Water In-Town Base Charges	20-3000-0000	16080-0005	283,770.38	\$ 283,770.38	
Water OT Base Charges	20-3000-0000	16080-0006	192,915.17	\$ 192,915.17	
Water In-Town Usage Charge	20-3000-0000	16080-0007	417,806.34	\$ 417,806.34	
Water OT Usage Charges	20-3000-0000	16080-0008	317,304.69	\$ 317,304.69	
Penalties	20-3020-0000	16080-0009	16,000.00	\$ 16,000.00	
Trip Charges	20-3025-0000	16080-0010	11,000.00	\$ 11,000.00	
Dormant Acct Fee	20-3035-0000	16080-0011	9,110.00	\$ 9,110.00	
Fire Sprinklers	20-3000-0000	16080-0012	4,968.00	\$ 4,968.00	
Avalability Fee	20-3060-0000	16080-0013			
Water Charges-SBC	20-3000-0001	16080-0014	113,653.44	\$ 113,653.44	
Reimbursement of Const. Cost	20-3050-0000	19020-0004			
Transfer from Other Funds		41040-0006			
<b>Revenue Totals</b>			<b>1,366,528.02</b>	<b>\$ 1,366,528.02</b>	<b>\$ -</b>

<b>WATER FUND EXPENSES</b>					
<b>TOWN MANAGER</b>					
Wages	4001-0101	12110-1100	36,680.00	\$ 36,680.00	
PT Wages	4001-0102	12110-1300	4,103.39	\$ 4,103.39	
FICA	4001-0103	12110-2100	3,119.93	\$ 3,119.93	
VRS	4001-0105	12110-2200	5,666.71	\$ 5,666.71	
Health Insurance	4001-0104	12110-2300	3,033.60	<b>\$ 3,648.00</b>	
Group Life Insurance	4001-0105	12110-2400	454.31	454.31	
STD/Long-Term Disability	4001-0105	12110-2500	264.10	264.10	
Unemployment Insurance	4001-0103	12110-2600			
Contingency		12110-5000		\$ 50,000.00	
<b>Town Manager Totals</b>			<b>53,322.03</b>	<b>103,936.43</b>	<b>\$ -</b>

<b>FINANCE DEPARTMENT</b>					
Wages	10-4001-0101	12420-1100	34,066.27	\$ 34,066.27	
PT Wages	10-4001-0102	12420-1300	20,027.02	\$ 20,027.02	
FICA	10-4001-0103	12420-2100	4,138.14	\$ 4,138.14	
VRS	10-4001-0105	12420-2200	5,566.43	\$ 5,566.43	
Health Insurance	10-4001-0104	12420-2300	5,308.80	<b>\$ 6,384.00</b>	
Group Life Insurance	10-4001-0105	12420-2400	446.27	\$ 446.27	
Unemployment Insurance	10-4001-0103	12420-2600			
Banking Service Charges	10-4001-0170	12420-3160	1,000.00	\$ 1,000.00	
Support Contracts	10-4001-0112	12420-3320	2,625.00	\$ 2,625.00	
<b>Finance Totals</b>			<b>73,177.92</b>	<b>\$ 74,253.12</b>	<b>\$ -</b>

WATER FUND EXPENSES					
WATER OPERATIONAL DEPARTMENT					
Wages	10-6000-0100	44000-1100	123,364.41	\$ 123,364.41	
PT Wages	10-6000-0102	44000-1300	13,759.20	\$ 13,759.20	
Other/Holiday	10-6000-0102	44000-1400	3,850.70	\$ 3,850.70	
FICA	10-6000-0200	44000-2100	10,784.54	\$ 10,784.54	
VRS	10-6000-0500	44000-2200	20,157.74	\$ 20,157.74	
Health Insurance	10-6000-0400	44000-2300	18,960.00	\$ 18,960.00	
Group Life Insurance	10-6000-0500	44000-2400	1,616.07	\$ 1,616.07	
Long-Term Disability	10-6000-0500	44000-2500	269.52	\$ 269.52	
Unemployment Insurance	10-6000-0200	44000-2600	75.00	\$ 75.00	
Worker's Comp	10-4001-0125	44000-2700	3,631.73	\$ 3,631.73	
Water Shed Mgmt	20-4000-5000	44000-3100	23,000.00	\$ 23,000.00	
Testing Services	20-6020-5110	44000-3140	12,000.00	\$ 18,000.00	
Professional Svcs	20-4000-5001	44000-3150	3,000.00	\$ 3,000.00	
Repair & Maint. Svcs	20-6020-4900	44000-3310	10,000.00	\$ 10,000.00	
Advertising	10-4001-0106	44000-3600	2,000.00	\$ 2,000.00	
Electrical Svcs	20-6020-0710	44000-5100	44,000.00	\$ 48,000.00	
Water & Sewer	10-6000-0730	44000-5120	44,374.40	\$ 48,000.00	
Postage	10-4001-0107	44000-5210	2,500.00	\$ 2,500.00	
Telecommunications	10-4001-0121	44000-5230	3,660.00	\$ 3,660.00	
Property Insurance	10-4001-0125	44400-5304	3,028.50	\$ 3,028.50	
Motor Vehicle Insurance	10-4001-0125	44000-5305	403.23	\$ 403.23	
Travel-Mileage/Hotel/Conference	10-4001-0131	44400-5301	4,000.00	\$ 4,000.00	
Lease/Rent Equipment	10-6000-4100	44000-5410			
Permits		44000-5600			
Dues & Memberships	10-6000-0128	44400-5810	2,000.00	\$ 2,000.00	
Office Supplies	10-4001-0111	44400-6001	5,000.00	\$ 5,000.00	
Lab Supplies	20-6020-5200	44400-6004	12,500.00	\$ 12,500.00	
Repair & Maint. Supplies	20-6020-4900	44400-6007	25,000.00	\$ 25,000.00	
Fuel/Oil	10-6000-3400	44400-6008	2,000.00	\$ 2,000.00	
Vehicle & Equip Supplies	10-6000-4000	44400-6009	5,000.00	\$ 5,000.00	
Uniforms	10-6000-3200	44000-6011	1,000.00	\$ 1,000.00	
Chemicals	20-6020-5000	44000-6051	40,000.00	\$ 40,000.00	
Equipment				\$ 25,000.00	
<b>Operational Totals</b>			<b>440,935.05</b>	<b>\$ 454,560.65</b>	<b>\$ -</b>

WATER FUND EXPENSES					
WATER MAINTENANCE DEPARTMENT					
Wages	10-6000-0100	45000-1100	87,277.84	\$ 87,277.84	
PT Wages	10-6000-0102	45000-1200	1,941.69	\$ 1,941.69	
Other Pay/Holiday	10-6000-0102	45000-1300	1,770.79	\$ 1,770.79	
FICA	10-6000-0200	45000-2100	6,960.76	\$ 6,960.76	
VRS	10-6000-0500	45000-2200	14,261.20	\$ 14,261.20	
Health Insurance	10-6000-0400	45000-2300	17,064.00	\$ 20,520.00	
Group Life Insurance	10-6000-0500	45000-2400	1,143.34	\$ 1,143.34	
Unemployment Insurance	10-6000-0200	45000-2600			
Worker's Comp	10-4001-0125	45000-2700	3,496.36	\$ 3,496.36	
Repair & Maint. Svcs	4001-	45000-3310	-	\$ -	
Miss Utility	10-4001-0121	45000-5130	600.00	\$ 600.00	
Telecommunication	10-4001-0121	45000-5230	-	\$ -	
Motor Vehicle Insurance	10-4001-0125	45000-5305	1,259.63	\$ 1,259.63	
Lease of Equipment		45000-5410	2,000.00	\$ 2,000.00	
Travel-Mileage/Conference/Hotel	10-6000-1200	45000-5501	2,000.00	\$ 2,000.00	
Dues & Memberships	10-6000-0128	45000-5810	200.00	\$ 200.00	
Repair & Maint. Supplies	20-6010-4300	45000-6007	20,000.00	\$ 20,000.00	
Fuel	10-6000-3400	45000-6008	-	\$ -	
Vehicle/Power Equipment Supplies	10-6000-4000	45000-6009	-	\$ -	
Uniforms	10-6000-3200	45000-6011	-	\$ -	
Equipment/Vehicles	10-6000-5000	45000-8005			
<b>Maintenance Totals</b>			<b>159,975.60</b>	<b>\$ 163,431.60</b>	<b>\$ -</b>
<b>Debt Payments</b>					
60W W/L Principle	20-4000-4710	95000-9000	13,695.00	\$ 13,695.00	
60W W/L Interest	20-4000-4711	95000-9001	15,350.00	\$ 15,350.00	
Refi Water Loan Principle	20-4000-4760	95000-9002	37,741.00	\$ 37,741.00	
Refi Water Loan Interest	20-4000-4761	95000-9003	147,465.00	\$ 147,465.00	
Mainstreet W/L Principle	20-4000-4770	95000-9004	70,848.10	\$ 70,848.10	
Mainstreet W/L Interest	20-4000-4771	95000-9005	52,103.58	\$ 52,103.58	
Debt Reserve		95000-9010		\$ 233,143.54	
<b>Debt Totals</b>			<b>337,202.68</b>	<b>570,346.22</b>	<b>\$ -</b>
<b>Water Fund Expense Totals</b>			<b>1,064,613.28</b>	<b>\$ 1,366,528.02</b>	<b>\$ -</b>
Budget Surplus			301,914.74	(0.00)	

Account Name	Old Account	New Account	FY 19 Department Requested	FY 19 Town Manager Recommended	FY 19 Approved
<b>SEWER REVENUE</b>					
Sewer In-Town Base Charges	30-3000-0000	16080-0005	391,457.77	\$ 391,457.77	
Sewer OT Base Charges	30-3000-0000	16080-0006	176,663.16	\$ 176,663.16	
Sewer In-Town Usage Charge	30-3000-0000	16080-0007	284,208.46	\$ 284,208.46	
Sewer OT Usage Charges	30-3000-0000	16080-0008	143,801.23	\$ 143,801.23	
Penalties	30-3100-0000	16080-0009	12,000.00	\$ 12,000.00	
Dormant Acct Fee	30-3035-0000	16080-0011	5,393.99	\$ 5,393.99	
Avalability Fee	30-3420-0000	16080-0012			
SBC-Rut. Creek Operations	30-3400-0000	19020-0003	42,000.00	\$ 42,000.00	
SBC Sewer Rehab	30-3440-0000	19020-0004			
Reimbursement of Const. Cost	30-3300-0000	19020-0005			
Nutrient Credit	30-3510-0000	24040-0003	1,000.00	\$ 1,000.00	
Transfer from Other Funds		41040-0006			
<b>Revenue Totals</b>			<b>1,056,524.61</b>	<b>1,056,524.61</b>	<b>-</b>

<b>SEWER EXPENSES</b>					
<b>TOWN MANAGER</b>					
Wages	4001-0101	12110-1100	27,510.00	\$ 27,510.00	
PT Wages	4001-0102	12110-1300	3,693.05	\$ 3,693.05	
FICA	4001-0103	12110-2100	2,387.03	\$ 2,387.03	
VRS	4001-0105	12110-2200	4,250.03	\$ 4,250.03	
Health Insurance	4001-0104	12110-2300	2,275.20	\$ <b>2,736.00</b>	
Group Life Insurance	4001-0105	12110-2400	340.73	\$ 340.73	
STD/Long-Term Disability	4001-0105	12110-2500	198.07	\$ 198.07	
Unemployemnt Insurance	4001-0103	12110-2600			
Contingency		12110-5000		\$ 50,000.00	
<b>Town Manager Totals</b>			<b>40,654.12</b>	<b>91,114.92</b>	<b>\$ -</b>

<b>FINANCE DEPARTMENT</b>					
Wages	10-4001-0101	12420-1100	26,920.96	\$ 26,920.96	
PT Wages	10-4001-0102	12420-1300	10,013.51	\$ 10,013.51	
FICA	10-4001-0103	12420-2100	2,825.49	\$ 2,825.49	
VRS	10-4001-0105	12420-2200	4,398.89	\$ 4,398.89	
Health Insurance	10-4001-0104	12420-2300	4,095.36	\$ <b>4,924.80</b>	
Group Life Insurance	10-4001-0105	12420-2400	352.66	\$ 352.66	
Unemployemnt Insurance	10-4001-0103	12420-2600			
Banking Service Charges	10-4001-0170	12420-3160	1,000.00	\$ 1,000.00	
Service Contracts		12420-3320	2,625.00	\$ 2,625.00	
<b>Finance Totals</b>			<b>52,231.87</b>	<b>\$ 53,061.31</b>	<b>\$ -</b>

SEWER EXPENSES					
SEWER OPERATIONAL DEPARTMENT					
Wages	10-6000-0100	44000-1100	122,742.21	\$	<b>122,742.21</b>
PT Wages	10-6000-0102	44000-1300	-	\$	-
Other/Holiday	10-6000-0102	44000-1400	3,563.47	\$	<b>3,563.47</b>
FICA	10-6000-0200	44000-2100	9,662.38	\$	<b>9,662.38</b>
VRS	10-6000-0500	44000-2200	20,056.08	\$	<b>20,056.08</b>
Health Insurance	10-6000-0400	44000-2300	11,376.00	\$	<b>22,800.00</b>
Group Life Insurance	10-6000-0500	44000-2400	1,607.92	\$	<b>1,607.92</b>
Unemployment Insurance	10-6000-0200	44000-2600	75.00	\$	75.00
Worker's Comp	10-4001-0125	44000-2700	2,478.88	\$	2,478.88
Sludge & Trash Removal-Rut.Crk	30-6020-0730	44000-3120	2,000.00	\$	2,000.00
Testing Services	30-6020-5600	44000-3140	25,000.00	\$	25,000.00
Professional Svcs		44000-3150	3,000.00	\$	3,000.00
Repair & Maint. Svcs-Rut Crk	30-6020-4100	44000-3310	15,000.00	\$	15,000.00
Advertising	10-4001-0107	44000-3600	1,000.00	\$	1,000.00
Electrical Svcs-Rut. Crk	10-6000-0700	44000-5100	45,000.00	\$	45,000.00
Water, Sewer -Rut. Crk	20-6020-0730	44000-5120	10,600.60	\$	10,600.60
Electrical Svcs-Pump Station	30-6010-4400	44000-5130	2,000.00	\$	2,000.00
Water, Sewer-Pump Station	30-6010-4400	44000-5140	240.00	\$	240.00
Postage	10-4001-0106	44000-5210	2,500.00	\$	2,500.00
Telecommunications	10-4001-0121	44000-5230	2,880.00	\$	2,880.00
Property Insurance	10-4001-0125	44400-5304	5,475.28	\$	5,475.28
Motor Vehicle Insurance	10-4001-0125	44000-5305	382.72	\$	382.72
Travel-Mileage/Hotel/Conferen	10-6000-1200	44400-5301	4,000.00	\$	4,000.00
Lease/Rent Equipment		44000-5410	-	\$	-
Permits	30-6020-7000	44000-5600	8,000.00	\$	8,000.00
Dues & Memberships	10-6000-0128	44400-5810	2,000.00	\$	2,000.00
Office Supplies	10-4001-0111	44400-6001	500.00	\$	500.00
Lab Supplies	30-6020-5600	44400-6004	4,000.00	\$	4,000.00
Repair & Maint. Supplies-Rut. C	30-6020-4100	44400-6007	25,000.00	\$	25,000.00
Fuel/Oil	10-6000-3400	44400-6008	2,000.00	\$	2,000.00
Vehicle & Equip Supplies	10-6000-4100	44400-6009	5,000.00	\$	5,000.00
Uniforms	10-6000-3200	44000-6011	1,000.00	\$	1,000.00
Chemicals-Rut Crk	30-6020-5000	44000-6051	7,000.00	\$	7,000.00
Equipment-Rut Crk		44000-8001			
Vehicles	10-6020-5650	44000-8005			
<b>Treatment Totals</b>			<b>345,140.55</b>	<b>\$</b>	<b>356,564.55</b>
				<b>\$</b>	<b>-</b>



SEWER EXPENSES					
SEWER MAINTENANCE DEPARTMENT					
Wages	10-6000-0100	45000-1100	87,277.84	\$ 87,277.84	
PT Wages	10-6000-0102	45000-1300	897.86	\$ 897.86	
Other Pay/Holiday	10-6000-0102	45000-1400	1,770.79	\$ 1,770.79	
FICA	10-6000-0200	45000-2100	6,880.91	\$ 6,880.91	
VRS	10-6000-0500	45000-2200	14,261.20	\$ 14,261.20	
Health Insurance	10-6000-0400	45000-2300	17,064.00	\$ 20,520.00	
Group Life Insurance	10-6000-0500	45000-2400	1,143.34	\$ 1,143.34	
Unemployment Insurance	10-6000-0200	45000-2600	-	\$ -	
Worker's Comp	10-4001-0125	45000-2700	1,653.40	\$ 1,653.40	
Repair & Maint. Services	4001-	45000-3310	-	\$ -	
Telecommunication	4001-0121	45000-5230	-	\$ -	
Motor Vehicle Insurance	4001-0125	45000-5305	1,259.63	\$ 1,259.63	
Lease of Equipment		45000-5410	2,000.00	\$ 2,000.00	
Travel-Mileage/Conference/Hot	6000-1200	45000-5501	-	\$ -	
Misc	4001	45000-5800	-	\$ -	
Dues & Memberships	6000-0128	45000-5810	-	\$ -	
Repair & Maint. Supplies	30-4000-5001	45000-6007	5,000.00	\$ 5,000.00	
Fuel	6000-3400	45000-6008	-	\$ -	
Vehicle/Power Equipment Supplies	6000-4000	45000-6009	-	\$ -	
Uniforms	6000-3200	45000-6011	-	\$ -	
Equipment/Vehicles	6000-5000	45000-8005	-	\$ -	
<b>Maintenance Totals</b>			<b>139,208.96</b>	<b>\$ 142,664.96</b>	<b>\$ -</b>
Debt Payments					
WWTP Loan Principle	30-4000-4700	95000-9000	53,270.00	\$ 53,270.00	
WWTP Loan Interest	30-4000-4750	95000-9001	106,290.00	\$ 106,290.00	
Debt Reserve		95000-9010		\$ 253,558.87	
<b>Debt Totals</b>			<b>159,560.00</b>	<b>\$ 413,118.87</b>	<b>\$ -</b>
<b>Sewer Fund Expense Totals</b>			<b>736,795.50</b>	<b>\$ 1,056,524.61</b>	<b>\$ -</b>
Sewer fund surplus			319,729.11	\$ 0.00	
Upcoming debt for sliplining				\$198,735/year	

Account Name	Old Account	New Account	FY 19 Department Requested	FY 19 Town Manager Recommended	FY 19 Approved
<b>GARBAGE REVENUE</b>					
Garbage IT Charges	40-3000-0000	16080-0005	80,677.30	\$ 80,677.30	
Garbage OT Charges	40-3000-1000	16080-0006	24,083.20	\$ 24,083.20	
Penalties	40-3020-0000	16080-0009	1,500.00	\$ 1,500.00	
Transfer from Other Funds		41040-0006			
<b>Revenue Totals</b>			<b>106,260.50</b>	<b>\$ 106,260.50</b>	<b>0</b>
<b>TOWN MANAGER</b>					
Wages	4001-0101	12110-1100	2,751.00	\$ 2,601.00	
PT Wages	4001-0102	12110-1300	410.34	\$ 410.34	
FICA	4001-0103	12110-2100	241.84	\$ 230.37	
VRS	4001-0105	12110-2200	425.00	\$ 425.00	
Health Insurance	4001-0104	12110-2300	227.52	\$ <b>273.60</b>	
Group Life Insurance	4001-0105	12110-2400	34.07	\$ 34.07	
STD/Long-Term Disability	4001-0105	12110-2500	19.81	\$ 18.73	
<b>Town Manager Totals</b>			<b>4,109.58</b>	<b>\$ 3,993.11</b>	<b>\$ -</b>
<b>FINANCE DEPARTMENT</b>					
Wages	10-4001-0101	12420-1100	1,450.27	\$ 1,450.27	
PT Wages	10-4001-0102	12420-1300	400.54	\$ 400.54	
FICA	10-4001-0103	12420-2100	141.59	\$ 141.59	
VRS	10-4001-0105	12420-2200	236.97	\$ 236.97	
Health Insurance	10-4001-0104	12420-2300	227.52	\$ <b>273.60</b>	
Group Life Insurance	10-4001-0105	12420-2400	19.00	\$ 19.00	
Banking Service Charges	40-4000-4850	12420-3160	200.00	\$ 200.00	
<b>Finance Totals</b>			<b>2,475.89</b>	<b>\$ 2,521.97</b>	<b>\$ -</b>
<b>GARBAGE EXPENSES</b>					
Collection In-Town	40-4000-6000	42300-3160	73,411.44	\$ 73,411.44	
Collection Out of Town	40-4000-6001	43200-3170	10,930.32	\$ 10,930.32	
<b>Garbage Totals</b>			<b>84,341.76</b>	<b>\$ 84,341.76</b>	
<b>GARBAGE MAINTENANCE DEPARTMENT</b>					
Wages	10-6000-0100	45000-1100	1,939.51	\$ 1,939.51	
PT Wages	10-6000-0102	45000-1300	6,599.02	\$ 6,599.02	
Other Pay/Holiday	10-6000-0102	45000-1400	39.35	\$ 39.35	
FICA	10-6000-0200	45000-2100	159.80	\$ 159.80	
VRS	10-6000-0500	45000-2200	316.92	\$ 316.92	
Health Insurance	10-6000-0400	45000-2300	379.20	<b>456.00</b>	
Group Life Insurance	10-6000-0500	45000-2400	25.41	\$ 25.41	
<b>Maintenance Totals</b>			<b>9,459.20</b>	<b>\$ 9,536.00</b>	<b>\$ -</b>
<b>Garbage Fund Expense Totals</b>			<b>100,386.43</b>	<b>\$ 100,392.84</b>	<b>\$ -</b>
Page   23					
Surplus			5,874.07	\$ 5,867.66	

**Industrial Development Authority**

Account Name	Old Account	New Account	FY 19 Department Requested	FY 19 Town Manager Recommended	FY 19 Approved
BP Recoupment Rev	10-3320-0000	701-41030-0001	26,058.00	26,058.00	
Zoning Fees	10-3340-0000		-	-	
Bond Issue	10-3310-0000	701-41040-0001	16,239.00	16,239.00	
Home Owners Reim	10-3320-0000	701-41060-0001	1,332.00	1,332.00	
<b>Revenue Totals</b>			<b>43,629.00</b>	<b>43,629.00</b>	<b>-</b>
<b>IDA EXPENSES</b>					
PT Wages	10-6000-0102	45000-1300	6,599.02	6,599.02	
FICA	10-6000-0200	45000-2100	504.83	504.83	
Repair & Maint. Svcs	10-4001-0126	81500-3310	-	-	
Professional Service	10-4001-0127	81500-3150	2,000.00	2,000.00	
Electrical Svcs	10-4001-0126	81500-5100	325.00	325.00	
Dues & Membership	10-4001-0127	81500-5810	2,756.00	2,756.00	
Transfer to IDA fund	10-4001-0127	81500-9200	31,444.15	31,444.15	
<b>Expense Totals</b>			<b>43,629.00</b>	<b>9,428.85</b>	<b>-</b>
<b>Revenue Totals</b>			<b>3,536,985.13</b>	<b>3,701,985.13</b>	<b>-</b>
<b>Expense Totals</b>			<b>2,965,718.36</b>	<b>3,662,079.87</b>	<b>-</b>
Suggest moving SBDC to IDA.					



Town of Amherst, Virginia  
Balance Sheet  
Governmental Funds  
Modified Accrual Basis  
June 30, 2017

		<u>Governmental Activities</u>
<b><u>Assets</u></b>		
Cash and Cash Equivalents	\$	1,261,828
Investments		203,573
Net Taxes Receivable		24,412
Net Other Accounts Receivable		5,318
Prepaid Expenses		<u>13,199</u>
<i>Total Current Assets</i>		<u>1,508,330</u>
 <b>Total Assets</b>	 \$	 <u><u>1,508,330</u></u>
<b><u>Liabilities</u></b>		
Accounts Payable		19,426
Accrued Liabilities		6,437
Deferred Revenue		<u>24,412</u>
<i>Total Current Liabilities</i>		<u>50,275</u>
 <b>Total Liabilities</b>		 <u>50,275</u>
<b><u>Fund Balance</u></b>		
Fund Balance - Nonspendable		13,199
Fund Balance - Unassigned		<u>1,444,856</u>
<i>Total Fund Balance</i>		<u>1,458,055</u>
 <b>Total Liabilities and Fund Balance</b>	 \$	 <u><u>1,508,330</u></u>

See accompanying notes to the financial statements





Town of Amherst, Virginia  
Statement of Net Position  
Proprietary Funds  
Full Accrual Basis  
June 30, 2017

	Enterprise Funds			
	Water Fund	Sewer Fund	Garbage Fund	Memorandum Total
<b>Assets</b>				
Cash and Cash Equivalents	\$ 944,062	\$ 638,603	\$ 23,455	\$ 1,606,120
Investments	292,405	307,595	-	600,000
Net Enterprise Accounts Receivable	119,418	121,516	9,755	250,689
Inventory	78,596	18,214	-	96,810
Restricted Assets:				
Cash and Cash Equivalents	123,657	-	-	123,657
Total Current Assets	1,558,138	1,085,928	33,210	2,677,276
Net Fixed Assets	7,608,300	3,487,583	-	11,095,883
Net Loan Costs	29,817	-	-	29,817
Total Long Term Assets	7,638,117	3,487,583	-	11,125,700
Total Assets	\$ 9,196,255	\$ 4,573,511	\$ 33,210	\$ 13,802,976
<b>Liabilities</b>				
Accounts Payable	\$ 131,376	\$ 1,458	\$ -	\$ 132,834
Accrued Liabilities	5,531	-	-	5,531
Current Portion of Notes Payable	221,003	51,116	-	272,119
Total Current Liabilities	357,910	52,574	-	410,484
Notes Payable	3,840,142	2,600,869	-	6,441,011
Total Long Term Liabilities	3,840,142	2,600,869	-	6,441,011
Total Liabilities	4,198,052	2,653,443	-	6,851,495
<b>Net Position</b>				
Invested in Capital Assets, net of related debt	3,670,812	835,599	-	4,506,411
Unrestricted	1,327,391	1,084,469	33,210	2,445,070
Total Net Position	\$ 4,998,203	\$ 1,920,068	\$ 33,210	\$ 6,951,481

See accompanying notes to the financial statements

18

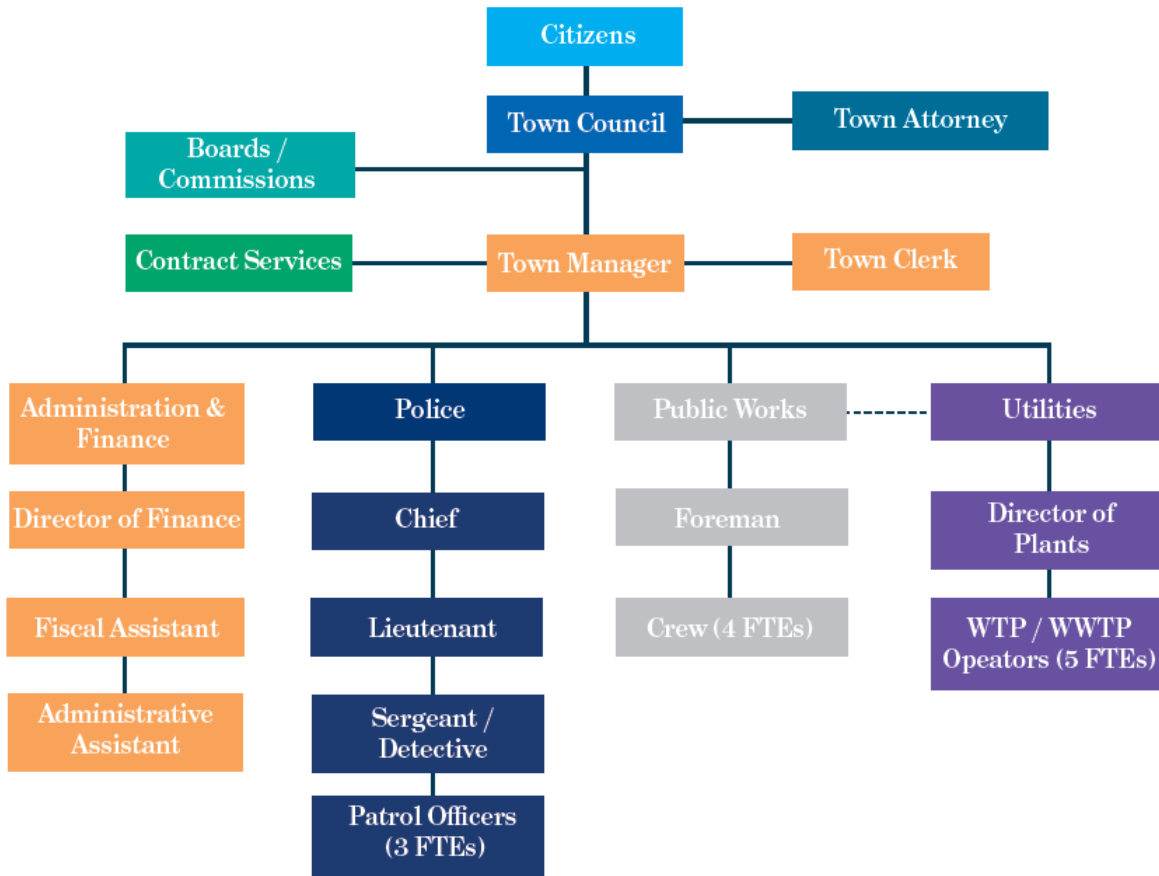


<b>Undesignated Fund Balance and Contingency Calculation For FY19</b>							3/7/2018
<b>Permanent Fund principal for the General Fund</b>							
<b>(based on proposed FY19 Budget)</b>							
					GF Revenues	\$	1,129,043
					Administration Fee (covered in W & S Funds)		-
					Net GF Revenues	\$	1,129,043
Reserve per October 2010 policy	15%				Reserve per @		25%
GF target Permanent Fund principal	\$ 169,356.45				GF target Permanent Fund principal	\$	282,260.75
<b>Required contingency in the General Fund</b>							
<b>(based on proposed FY19 Budget)</b>							
					GF Expenses	\$	1,129,043
					Reserve per October 2010 policy		3.0%
					GF Contingency	\$	33,871
						\$	33,871
<b>Permanent Fund principal for the Water Fund (based on the proposed FY19 Budget)</b>							
					<b>Fund 501 WATER FUND</b>		
					<b>FY19 Budget</b>		
					DEBT SERVICE	\$	337,203
					Debt		337,203
					ALL OTHER EXPENSES	\$	796,182
					25%/Operatio	\$	199,045
					<b>Total</b>		
					WF target Permanent Fund principal	\$	536,248
<b>Permanent Fund principal for the Sewer Fund (based on the proposed FY18 Budget)</b>							
					<b>Fund 502 SEWER FUND</b>		
					<b>FY18 Budget</b>		
					DEBT SERVICE	\$	159,560
					Debt		159,560
					ALL OTHER EXPENSES	\$	643,406
					25%/Operatio	\$	160,851
					<b>Total</b>		
					SF target Permanent Fund principal	\$	320,411
<b>Permanent Fund principal for the Garbage Fund (based on the proposed FY19 Budget)</b>							
					<b>Fund 514 GARBAGE FUND</b>		
					<b>FY18 Budget</b>		
					ALL EXPENSES		100,555
					25% operation	\$	25,139
					Garb target Permanent Fund principal	\$	25,139
					<b>Total of all undesignated fund balances</b>	\$	<b>1,164,059</b>

## FY19 PAY &amp; BENEFIT COST ALLOCATION

Job Title	General	Water	Sewer	Garbage
Town Manager	27%	40%	30%	3%
Deputy Town Clerk	80%	10%	9%	1%
<b>Town Manager Total</b>				
Office Manager	50%	25%	24%	1%
Fiscal Assistant	23%	45%	30%	2%
Office Assistant (3)	24%	50%	25%	1%
<b>Finance Total</b>				
Chief of Police	100%	0%	0%	0%
Lietenant	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%
<b>Police Total</b>				
Deputy Town Manager	29%	40%	30%	1%
Director of Plant Utilitie	0%	50%	50%	0%
WWTP Operator	0%	0%	100%	0%
Holiday	0%	0%	100%	0%
<b>Sewer Total</b>				
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%
<b>Water Total</b>				
Maintenance Foreman	9%	45%	45%	1%
Maintenance Tech. (4)	9%	45%	45%	1%
Maintenance Tech PT	30%	5%	5%	60%
PT Public Utility Directo	0%	80%	20%	0%
Custodian	100%	0%	0%	0%
Holiday	9%	45%	45%	1%
<b>Utility Total</b>				

**Proposed Organization Chart**





Town of Amherst Pay Plan																					
July 1, 2018-June 30, 2019																					
Step:																					
Grade:	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21
1	17,167	17,510	17,860	18,217	18,582	18,953	19,332	19,719	20,113	20,516	20,926	21,345	21,771	22,207	22,651	23,104	23,566	24,037	24,518	25,008	25,509
2	18,197	18,561	18,932	19,310	19,697	20,091	20,492	20,902	21,320	21,747	22,182	22,625	23,078	23,539	24,010	24,490	24,980	25,480	25,989	26,509	27,039
3	19,288	19,674	20,068	20,469	20,878	21,296	21,722	22,156	22,599	23,051	23,512	23,983	24,462	24,952	25,451	25,960	26,479	27,008	27,549	28,100	28,662
4	20,446	20,855	21,272	21,697	22,131	22,574	23,025	23,486	23,955	24,434	24,923	25,422	25,930	26,449	26,978	27,517	28,068	28,629	29,201	29,786	30,381
5	21,672	22,106	22,548	22,999	23,459	23,928	24,407	24,895	25,393	25,901	26,419	26,947	27,486	28,036	28,596	29,168	29,752	30,347	30,954	31,573	32,204
6	22,973	23,432	23,901	24,379	24,866	25,364	25,871	26,389	26,916	27,455	28,004	28,564	29,135	29,718	30,312	30,918	31,537	32,167	32,811	33,467	34,136
7	24,351	24,838	25,335	25,842	26,358	26,886	27,423	27,972	28,531	29,102	29,684	30,278	30,883	31,501	32,131	32,773	33,429	34,097	34,779	35,475	36,185
8	25,812	26,328	26,855	27,392	27,940	28,499	29,069	29,650	30,243	30,848	31,465	32,094	32,736	33,391	34,059	34,740	35,435	36,143	36,866	37,604	38,356
9	27,361	27,908	28,466	29,036	29,616	30,209	30,813	31,429	32,058	32,699	33,353	34,020	34,700	35,394	36,102	36,824	37,561	38,313	39,080	39,860	40,657
10	29,003	29,583	30,174	30,778	31,393	32,021	32,662	33,315	33,981	34,661	35,354	36,061	36,782	37,518	38,268	39,034	39,814	40,611	41,423	42,251	43,096
11	30,743	31,358	31,985	32,624	33,277	33,942	34,621	35,314	36,020	36,740	37,475	38,225	38,989	39,769	40,564	41,376	42,203	43,047	43,908	44,786	45,682
12	32,587	33,239	33,904	34,582	35,274	35,979	36,699	37,433	38,181	38,945	39,724	40,518	41,329	42,155	42,998	43,858	44,735	45,630	46,543	47,474	48,423
13	34,543	35,233	35,938	36,657	37,390	38,138	38,901	39,679	40,472	41,282	42,107	42,949	43,808	44,685	45,578	46,490	47,420	48,368	49,335	50,322	51,328
14	36,615	37,347	38,094	38,856	39,633	40,426	41,235	42,059	42,900	43,758	44,634	45,526	46,437	47,366	48,313	49,279	50,265	51,270	52,295	53,341	54,408
15	38,812	39,588	40,380	41,188	42,011	42,852	43,709	44,583	45,474	46,384	47,312	48,258	49,223	50,208	51,212	52,236	53,281	54,346	55,433	56,542	57,673
16	41,141	41,964	42,803	43,659	44,532	45,423	46,331	47,258	48,203	49,167	50,150	51,153	52,176	53,220	54,284	55,370	56,477	57,607	58,759	59,934	61,133
17	43,609	44,481	45,371	46,278	47,204	48,148	49,111	50,093	51,095	52,117	53,159	54,223	55,307	56,413	57,541	58,692	59,866	61,063	62,285	63,530	64,801
18	46,226	47,150	48,093	49,055	50,036	51,037	52,058	53,099	54,161	55,244	56,349	57,476	58,625	59,798	60,994	62,214	63,458	64,727	66,022	67,342	68,689
19	48,999	49,979	50,979	51,998	53,038	54,099	55,181	56,285	57,410	58,559	59,730	60,924	62,143	63,386	64,654	65,947	67,266	68,611	69,983	71,383	72,810
20	51,939	52,978	54,038	55,118	56,221	57,345	58,492	59,662	60,855	62,074	63,318	64,588	65,877	67,189	68,533	69,903	71,301	72,727	74,182	75,666	77,179
21	55,056	56,157	57,280	58,425	59,594	60,786	62,002	63,242	64,506	65,797	67,117	68,455	69,824	71,224	72,645	74,098	75,580	77,091	78,633	80,206	81,810
22	58,359	59,526	60,717	61,931	63,170	64,433	65,722	67,036	68,377	69,744	71,139	72,562	74,013	75,494	77,003	78,543	80,114	81,717	83,351	85,018	86,718
23	61,860	63,098	64,360	65,647	66,960	68,299	69,665	71,058	72,479	73,929	75,408	76,916	78,454	80,023	81,624	83,256	84,921	86,620	88,354	90,119	91,919
24	65,572	66,884	68,221	69,586	70,977	72,397	73,845	75,322	76,828	78,365	79,932	81,531	83,161	84,825	86,521	88,251	90,016	91,817	93,653	95,526	97,437
25	69,506	70,897	72,315	73,761	75,236	76,741	78,276	79,841	81,438	83,067	84,728	86,423	88,151	89,914	91,712	93,547	95,417	97,326	99,272	101,258	103,283
26	73,677	75,150	76,653	78,186	79,750	81,345	82,972	84,632	86,324	88,051	89,812	91,608	93,440	95,309	97,215	99,159	101,142	103,165	105,229	107,333	109,480
27	78,097	79,659	81,253	82,878	84,535	86,226	87,950	89,709	91,504	93,334	95,200	97,104	99,046	101,027	103,048	105,109	107,211	109,355	111,542	113,773	116,049
28	82,783	84,439	86,128	87,850	89,607	91,399	93,227	95,092	96,994	98,934	100,912	102,931	104,989	107,089	109,231	111,415	113,644	115,917	118,235	120,600	123,012
29	87,750	89,505	91,295	93,121	94,984	96,883	98,821	100,797	102,813	104,870	106,967	109,106	111,289	113,514	115,785	118,100	120,462	122,872	125,329	127,836	130,392
30	93,015	94,876	96,773	98,709	100,684	102,700	104,756	106,853	108,991	111,169	113,388	115,651	117,966	120,325	122,732	125,186	127,690	130,244	132,849	135,506	138,216
	44.72	45.61	46.53	47.46	48.41	49.37	50.36	51.37	52.40	53.44	54.51	55.60	56.71	57.85	59.01	60.19	61.39	62.62	63.87	65.15	66.45

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. The Town Manager may approve merit raises for a specific employee at any time during the fiscal year within budget limitations upon recommendation and justification of the supervisor. Upper lines contain annualized pay rates, lower lines contain hourly pay rates.

**Grade and Title of Authorized Full Time Positions Under the Town Manager**

Administration	Police	Public Utilities
19 Office Manager/Finance Director (Exempt)	25 Chief of Police (Exempt)	24 Public Utilities Director (Exempt)
13 Fiscal Assistant	20 Police Lieutenant	17 Utility Maintenance Foreman
	19 Detective Sergeant	15 Lead Wastewater Treatment Plant Operator
	15 Police Officer	13 Wastewater Treatment Plant Operator
	15 Police Officer	12 Water Treatment Plant Operator-Apprentice
		12 Water Treatment Plant Operator-Apprentice
		12 Utility Maintenance Technician
		12 Utility Maintenance Technician
		12 Utility Maintenance Technician
		12 Utility Maintenance Technician

