

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	\$1,128,880
Water Fund	\$1,409,038
Sewer Fund	\$1,054,381
Garbage Fund	\$105,926
IDA Fund	\$36,987

Estimated Expenditures

General Fund	\$1,128,880
Water Fund	
- Operations	\$763,647
- Debt Service and Capital Projects	\$645,391
Sewer Fund	
- Operations	\$627,080
- Debt Service and Reserve	\$427,301
Garbage Fund	\$105,926
IDA Fund	\$39,987

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%.

The annual vehicle license fee for passenger motor vehicles, trucks and motorcycles shall be **\$25/year for cars, 11.00/year for motorcycles and 8.00 for trailers**

The rate for Business and Professional Occupational License Taxes shall be set at:

- Contractors: \$0.16 per \$100 of gross receipts
- Financial, Real Estate and/or Professional Services: \$0.50 per \$100 of gross receipts
- Retailers: \$0.10 per \$100 of gross receipts
- Wholesalers: \$0.04 per \$100 of gross receipts
- Repair, Personal, Business and other services: \$0.31 per \$100 of gross receipts
- The rate for Itinerant Merchants and Peddlers shall be set at \$xx \$20 year for itinerant merchants, peddlers \$200/mo. (\$500/yr max), Peddler of fresh produce \$50/year

D. UTILITY RATES AND CHARGES

See attached Utility Rate and Fee Policy for rates related to water and sewer. The FY 20 budget holds all water and sewer rates and fees at the same level as FY 18 and 19. Garbage fees are adjusted to account for changes in County Waste's policies for recycling.

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

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 12th of June, 2019 and shall become effective on July 1, 2019.

Mayor

Attest:

Clerk of Council