

Mayor D. Dwayne Tuggle called a regular monthly meeting of the Amherst Town Council to order on June 14, 2023, at 7:00 P.M. in the Council Chambers of the Town Hall at 174 S. Main Street.

It was noted that a quorum was present as follows:

P	D. Dwayne Tuggle	P	Andra Higginbotham
P	Janice N. Wheaton	P	Michael Driskill
P	Sharon W. Turner	P	Douglas Thompson

Also present were the following staff members:

Sara E. McGuffin	Town Manager	Bobby Shiflett	Police Chief
Kelley Kemp	Town Attorney	Gary Williams	Director of Plants
Vicki K. Hunt	Clerk of Council	Becky Cash	Plants Operator
Tracie Morgan	Office Manager/Treasurer	Charles Thompson	Utilities Maintenance Foreman

Recitation of the Pledge of Allegiance to the Flag was followed by an invocation by Charles Thompson.

Town Manager McGuffin gave a report on an Application for Special Use Permit submitted by Rutledge Development LLC which, if approved, would allow a temporary contractor storage yard on property owned by Rutledge Development LLC (Tax Map No. 96 A 22) located in the B-2 district at Route 60 and the railroad tracks (no address). The Planning Commission held a duly advertised public hearing at its meeting on June 7, 2023, at which time the Commission recommended by unanimous vote that Town Council approve the special use permit with the condition that it will end on December 31, 2024.

John Wimer and Manly Rucker were present to comment and answer questions on the application of Rutledge Development, LLC.

Mayor Tuggle opened a duly advertised public hearing at 7:04 P.M. on the application of Rutledge Development LLC for a special use permit.

There being no one present in person or otherwise who wished to speak on the matter, the public hearing closed at 7:05 P.M.

Mr. Higginbotham made a motion that was seconded by Mr. Thompson to approve the application for Special Use Permit submitted by Rutledge Development LLC, to allow a temporary contractor storage yard on property owned by Rutledge Development LLC (Tax Map No. 96 A 22) located in the B-2 district at Route 60 and the railroad tracks (no address), with the special use permit to end on December 31, 2024, as recommended by the Planning Commission and by staff.

There being no discussion, the motion carried 5-0 via the roll call method as follows:

D. Dwayne Tuggle		Andra Higginbotham	Aye
Janice N. Wheaton	Aye	Michael Driskill	Aye
Sharon Turner	Aye	Douglas Thompson	Aye

A copy of the ordinance approving the special use permit is attached hereto and made a part of these minutes.

Town Manager McGuffin gave a report on a proposal to accept property from The Meadows known as The Meadows, Section I, II, III, located at Route 1114 Cedar Street, Meadow Green Court and Meadow Lake Court, and to grant Virginia Department of Transportation (VDOT) an unrestricted right of way along the property that would, if approved, allow VDOT maintenance of the road. Town Manager McGuffin asked that Council proceed with the public hearing but defer discussion and determination of the matter to the July 12, 2023, meeting of council.

Mayor Tuggle opened a duly advertised public hearing at 7:08 P.M. on the proposal to accept property from The Meadows known as The Meadows, Section I, II, III, located at Route 1114 Cedar Street, Meadow Green Court and Meadow Lake Court, and to grant Virginia Department of Transportation (VDOT) an unrestricted right of way along the property that would, if approved, allow VDOT maintenance of the road.

There being no one present in person or otherwise who wished to speak on the matter, the public hearing closed at 7:08 P.M.

The matter was deferred to the July 12, 2023, Town Council meeting.

Mayor Tuggle opened the floor to citizen comments.

Christine Spicer, acting Vice President of Amherst Recreation Center, came forward in support of allowing in-town water rate for the pool at the Center.

Jason Ingram, President of Amherst Recreation Center, came forward on behalf of the Center in support of allowing Amherst Recreation Center an in-town water rate due to the Center's non-profit status and benefits it provides to the community.

Robin Davies came forward on behalf of Amherst County Lions Club to request support for closure of Lancer Lane for a wellness fair.

There being no one else listed to speak on the citizen comment sign-in sheet, or otherwise, no comments were made.

Mr. Higginbotham made a motion that was seconded by Mr. Driskill to approve the consent agenda items consisting of minutes of the meetings held on May 10, 2023, and June 6, 2023, and the June 2023 check registry, as presented by staff.

There being no discussion, the motion carried 5-0 via the roll call method as follows:

D. Dwayne Tuggle		Andra Higginbotham	Aye
Janice N. Wheaton	Aye	Michael Driskill	Aye
Sharon Turner	Aye	Douglas Thompson	Aye

Chief Shiflett introduced the Amherst Police Department's new investigator Jeff Floyd having 24 years of law enforcement experience. Chief Shiflett also congratulated Ryan Watts on his promotion to Captain of the department.

Town Manager McGuffin gave a short report on the Town’s FY23/24 Proposed Budget. A duly advertised public hearing was held by Council at its meeting on April 12, 2023, after which two additional meetings on the proposed budget were held by Council. Staff recommended adoption of the proposed budget as presented.

Ms. Turner made a motion that was seconded by Mr. Higginbotham to adopt the proposed Town of Amherst FY23-24 budget including the Ordinance to Establish the Budget for the Town of Amherst, Virginia, for the Fiscal Year Beginning July 1, 2023, and Ending June 30, 2024, Making Revenue Estimates and Appropriations for Same, as presented and recommended by staff.

There being no discussion, the motion carried 4-1 via the roll call method as follows:

D. Dwayne Tuggle		Andra Higginbotham	Aye
Janice N. Wheaton	Aye	Michael Driskill	Aye
Sharon Turner	Aye	Douglas Thompson	Nay

A copy of the Budget including the Ordinance is attached hereto and made a part of these minutes.

Treasurer Morgan gave a report on a list of miscellaneous unanticipated revenue including grant funds, donations, and police contract work. Staff requested appropriation of the revenue to specific lines in the 22/23 budget.

Ms. Turner made a motion that was seconded by Mr. Driskill to approve the list of appropriations as recommended by staff.

There being no discussion, the motion carried 5-0 via the roll call method as follows:

D. Dwayne Tuggle		Andra Higginbotham	Aye
Janice N. Wheaton	Aye	Michael Driskill	Aye
Sharon Turner	Aye	Douglas Thompson	Aye

A copy of the list of appropriations is attached to and made a part of these minutes.

Town Manager McGuffin gave a report on consideration of an application for a special use permit to allow short term rental on property described as 117 Pine Street (Tax Map 96A414 3940). A duly advertised public hearing on the matter was held by Council at its meeting on February 8, 2023. The matter was deferred for discussion and consideration. At its meeting on April 12, 2023, Council adopted an amendment to the Town Code Zoning Ordinance Table Town Code Zoning Ordinance Table 24-235. Table of Uses allowing for short term rental as a special use permit in the R-1 and R-2 districts, along with the adoption of a short term rental policy.

Ms. Driskill made a motion that was seconded by Mr. Higginbotham to approve the requested special use permit to allow short term rental on property described as 117 Pine Street (Tax Map 96A414 3940).

After discussion, the motion failed 3-2 via the roll call method as follows:

D. Dwayne Tuggle		Andra Higginbotham	Aye
Janice N. Wheaton	Nay	Michael Driskill	Aye
Sharon Turner	Nay	Douglas Thompson	Nay

Town Manager McGuffin gave a report on consideration of an application for a special use permit to allow short term rental on property described as 123 Lee Street (Tax Map 96A-416-5). A duly advertised public hearing on the matter was held by Council at its meeting on February 8, 2023. The matter was deferred for discussion and consideration.

Mr. Driskill made a motion that was seconded by Mr. Higginbotham to approve the requested special use permit to allow short term rental on property described as 123 Lee Street (Tax Map 96A-416-5).

There being no discussion, the motion failed 3-2 via the roll call method as follows:

D. Dwayne Tuggle		Andra Higginbotham	Aye
Janice N. Wheaton	Nay	Michael Driskill	Aye
Sharon Turner	Nay	Douglas Thompson	Nay

After a short report by Town Manager McGuffin, Mr. Higginbotham made a motion that was seconded by Ms. Wheaton to set a public hearing at its meeting on July 12, 2023, on an Application for Rezoning submitted by McDonald’s Corporation which, if approved, would rezone 2,193 square feet of property adjacent to the existing McDonalds (Tax Map No. 96A4-A-174) from T-1 to B-2. The rezoning is intended for the purpose of redevelopment of the applicant’s drive-thru.

There being no discussion, the motion carried 5-0 via the roll call method as follows:

D. Dwayne Tuggle		Andra Higginbotham	Aye
Janice N. Wheaton	Aye	Michael Driskill	Aye
Sharon Turner	Aye	Douglas Thompson	Aye

Town Manager McGuffin gave a report on an application for appointment to the Economic Development Authority received from Steven Jefferson for the remainder of the term of Jacob Bailey.

Ms. Turner made a motion that was seconded by Ms. Wheaton to appoint Steven Jefferson to the following board and for the term listed below:

<b>Board</b>	<b>Appointed</b>	<b>Term of Office</b>
Economic Development Authority	Steven Jefferson	7-1-2023 - 6-30-2024

There being no discussion, the motion carried 5-0 via the roll call method as follows:

D. Dwayne Tuggle		Andra Higginbotham	Aye
Janice N. Wheaton	Aye	Michael Driskill	Aye
Sharon Turner	Aye	Douglas Thompson	Aye

After a report by Town Manager McGuffin on current members willingness to continue to serve on various boards, noting that a recommendation for reappointment is required for the Board of Zoning

Appeals, Ms. Turner made a motion that was seconded by Mr. Driskill to reappoint, and recommend for appointment, the following individuals to the following boards and for the terms listed below.

<b>Board</b>	<b>Appointed</b>	<b>Term of Office</b>
Planning Commission	Clifford Hart	7-1-2023 - 6-30-2027
Planning Commission	William Jones	7-1-2023 - 6-30-2027
Economic Development Authority	Clifford Hart	7-1-2023 - 6-30-2027
Board of Zoning Appeals	R. A. "Tony" Robertson	9-1-2023 - 8-31-2028

There being no discussion, the motion carried 5-0 via the roll call method as follows:

D. Dwayne Tuggle		Andra Higginbotham	Aye
Janice N. Wheaton	Aye	Michael Driskill	Aye
Sharon Turner	Aye	Douglas Thompson	Aye

Mr. Thompson made a motion that was seconded by Ms. Turner to support the Amherst County Lion's Club wellness fair and approve the closure of Lancer Lane during the event.

There being no discussion, the motion carried 5-0 via the roll call method as follows:

D. Dwayne Tuggle		Andra Higginbotham	Aye
Janice N. Wheaton	Aye	Michael Driskill	Aye
Sharon Turner	Aye	Douglas Thompson	Aye

Mayor Tuggle opened the floor to citizen comments.

Sam Sogho, resident of the Town of Amherst, came forward in support of Airbnb type short term rentals.

There being no one else listed to speak on the citizen comment sign-in sheet or otherwise, no comments were made.

There being no further business, the meeting adjourned at 7:32 P.M., until July 12, 2023, at 7:00 p.m. on motion of Mr. Turner seconded by Mr. Higginbotham.

The motion carried 5-0 as follows:

D. Dwayne Tuggle		Andra Higginbotham	Aye
Janice N. Wheaton	Aye	Michael Driskill	Aye
Sharon Turner	Aye	Douglas Thompson	Aye

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D. Dwayne Tuggle, Mayor

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

**AT A MEETING OF THE AMHERST TOWN COUNCIL, HELD ON JUNE 14, 2023, IN THE TOWN HALL BUIDLING LOCATED AT 174 S. MAIN STREET, AMHERST, VIRGINIA, THE FOLLOWING ACTION WAS TAKEN:**

Ordinance granting a Special Use Permit SUP-2023-03 to allow a contractor storage yard on Tax Map Number 96 A 22, located at the southeast quadrant of Route 60 and the railroad tracks in Amherst, Virginia.

**WHEREAS**, Sections 15.2-2280, 15.2-2285, and 15.2-2286 of the Code of Virginia, 1950, as amended, enables a local governing body to adopt and amend zoning ordinances; and

**WHEREAS**, Section 15.2-2286(A)(3) of the Code of Virginia enables the Amherst Town Council to grant special use permits under suitable regulations and safeguards; and

**WHEREAS**, Rutledge Development, LLC filed an application requesting a Special Use Permit to allow for a contractor storage yard; and

**WHEREAS**, the subject property is zoned Business (B-2); and

**WHEREAS**, the conditions imposed below represent suitable regulations and safeguards to protect the neighboring properties from the impacts of the SUP; and

**WHEREAS**, pursuant to Virginia Code Section 15.2-2204, the Amherst Planning Commission advertised as required by law and held a public hearing on this application on June 7, 2023, and voted to recommend approval of this request to Council; and

**WHEREAS**, pursuant to Virginia Code Section 15.2-2204, the Amherst Town Council advertised as required by law and held a public hearing on June 14, 2023.

**NOW, THEREFORE, BE IT ORDAINED**, by the Amherst Town Council in accordance with Section 24-235 of the Amherst Zoning Ordinance, public necessity, convenience, general welfare, and good zoning practice, SUP-2023-03 is approved to allow a contractor storage yard at the southeast corner of Route 60 and the railroad track, also known as Tax Map Number 96 A 22 in Amherst, Virginia with the following condition:

1. The use will stop on December 31, 2024.
2. The Applicant will have to re-apply for a Special Use Permit to have the use extended beyond December 31, 2024.

This ordinance was approved June 14, 2023.

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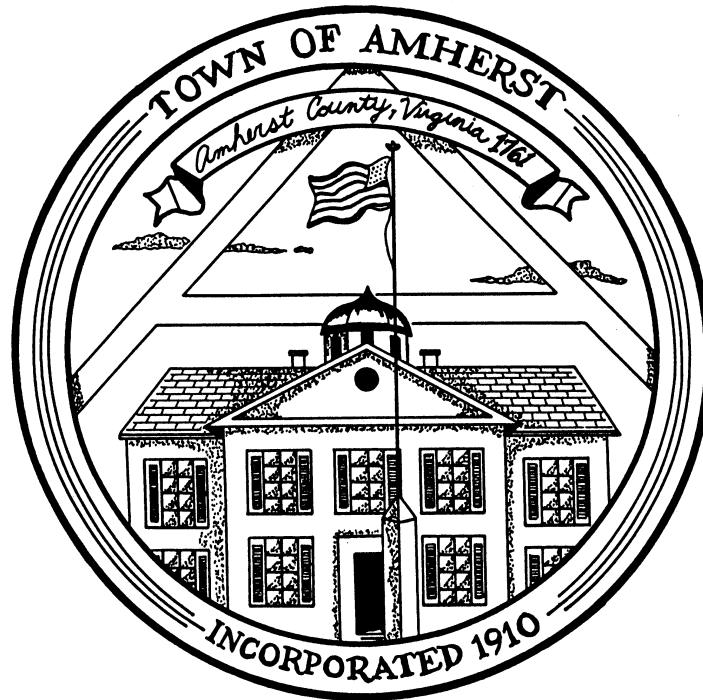
D. Dwayne Tuggle, Mayor

ATTEST:

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Clerk of Council

# Town of Amherst FY 24 Budget



Mayor D. Dwayne Tuggle  
Vice-Mayor Andra Higginbotham  
Councilor Michael H. Driskill  
Councilor Douglas L. Thompson  
Councilor Sharon W. Turner  
Councilor Janice N. Wheaton

Budget presented to Council with public hearing on April 12, 2023  
Budget adopted June 14, 2023

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

*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:** June 8, 2023

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

**From:** Sara McGuffin, Town Manager

**Re:** FY 24 Town of Amherst Budget

Thank you Mayor, and Town Councilors, for your persistence and diligence in working on this upcoming year's budget. There are many changes and challenges in the world, and places where politics overcome unity. The efforts made by Council to create a fair and unified budget proposal are greatly appreciated.

Council has agreed upon the following changes to the staff proposed budget, which are shown in the spreadsheets as "FY 24 Approved." Generally, these changes are as follows:

- The staff cost of living increases, and the annual pay plan will be increased by 5%.
- Staff members with a satisfactory evaluation will receive an additional 2% merit increase.
- Five employees who have salary amounts below current market averages are designated for additional raises to bring them to an appropriate level.
- Staff will work with Council to consider updates to the personnel policy in the coming year to examine the structure for future staff increases.
- The raises for the Mayor and the Council were removed from the budget.
- The Capital Improvement Plan listed improvements to the maintenance shop in FY 24-25. Council has moved this improvement up one year, and has designated \$50,000 for this project.

- The expenditure amount for setting up a new employee position has been reduced from \$80,000 to \$30,00, as Council has stated that one of the replaced Police Department vehicles will substitute for a new vehicle for this position.
- Council removed the recommended funding for a land purchase, noting that if Council finds an opportunity to purchase land, that they can appropriate money from reserves at that time.

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## Manager's Message

It is my pleasure to present to the Amherst Town Council the proposed FY 24 budget. The financial outlook for the Town is very positive, however, the Town, like all other entities is impacted by the global economic situation. Calendar year 2022 saw an inflation rate of over 7%, for the second year in a row. In addition, many of our set costs increased at a higher rate than inflation, including necessary chemicals for water treatment and equipment for police officers. Delays getting necessary supplies for renovations creates projects that take longer than anticipated, and a greater cost. Personnel costs increase with inflation, as well with changing market conditions due to labor shortages and increased minimum wages. Fortunately, the Town is seeing positive revenue growth and has healthy fund balances to see the Town through this time without increases in taxes or utility rates in the near term.

The renovation of the Water Treatment Plant was well timed, as was the sewer rehabilitation project, both of which were the beneficiaries of lower prices at the time of the bidding and contract execution. These projects saw increased costs at the end of the project cycle, due to the time lag, which meant that there were increased times for staff and contract engineers to monitor and address the projects. However, the new budget year should see both of these completed, or very nearly so.

The decision by Council to focus ARPA expenditures on capital investments in wastewater provides an increased level of service and pollution control at that plant, while the work of the design team meant that the contracts were executed with very reasonable price points. Council, staff, and our engineer should be proud of the quick decision making on this project, which allowed the Town to obligate those funds in advance of the worst of the market increases.

Capital projects in this fiscal year are the completion of these existing projects, a new SCADA system at the wastewater treatment plant, minor renovations to Town Hall, and equipment replacement. New projects and equipment in this coming fiscal year are funded by a combination of fund reserves and ARPA funding.

### **Assumptions and Background:**

- This budget is predicated on current revenues, with neither an upward nor downward adjustment based upon the financial conditions. While inflationary numbers may place upward pressure on some of the Town's revenue streams based upon receipts, these are not accounted for, as the increase in prices may also have the effect of decreasing sales to some of the Town's businesses. Holding the course on projected revenues is the wise path, given these uncertainties.
- While the economy is creating several increased expenditure lines that are beyond the control of the Town, this budget recommends only one change to any rate, fee, or taxes. Staff recommends an increase in garbage fees from \$10.60 to \$12.00/month. The cost to the Town is increased annually by the rate of inflation, and after several years of no increases, the garbage fund is reaching its required minimum. This increase will make the fund sustainable again.
- The Town received approximately \$2.2 million in ARPA funds from the Federal government. The Town has wisely invested these funds in a way that does not create additional operating expenses over the years. This budget does not include those funds, as they are capitalized separately, but acknowledges that there is continuing work on the wastewater centrifuge, and that there may be additional projects such as a wastewater SCADA system update that Council may be requested to approve.
- At the Council's budget strategy session, Council determined that the optimal way to handle the structural deficits in the water and sewer lines created by the Sterling loan (which runs through FY 2030) is to recognize the cost and use fund balance to pay any annual deficit. Because of the Town's fiscal responsibility with these funds, there is an adequate balance to do this for several years, and the current inflation makes this the fiscally responsible approach. Depending on the changing economic conditions, as well as growth and development in the Town, it may be necessary in the future to consider increases to the Town's tax and rate structure. However, these conversations can wait until more data is known, given the state of the fund balances.
- Staff does not recommend any additional construction projects with this budget cycle, outside of the already pending projects funded through current grant/loan cycles and ARPA funding. Staff does recommend a new SCADA system for the wastewater treatment plant, which can largely be funded through the remainder of the ARPA funds or the remainder of the USDA slipling funds, now that the centrifuge project has been bid and the contracts signed and the sliplinig is completed.
- This budget assumes the continuation of Council's previous practice of increasing salaries and the pay scale by the rate of inflation for the previous

year. For calendar year 2022, this amount is 7.04%. Additional raises and increases are based upon each employee's professional development plan. The percentage increase for employees is capped at \$80,000, so that the highest paid employees are paid the inflation increase on \$80,000, rather than their entire pay rate.

### **Highlights:**

- This budget represents a reinvestment in the Town's physical and personnel assets. It recognizes the value of its assets and ensures that they are taken care of in a responsible manner- reinvesting in infrastructure, vehicles, equipment, and most importantly, people.
- Staff recommends the addition of two new positions. One of these positions would be the creation of a position to oversee and conduct proper maintenance at both the water and the wastewater plant. This position would also provide plants operation during vacation or sickness in the plants, hopefully, eliminating some of the current overtime costs. The budget also includes \$85,000 in funding to set this position up with a truck, computer, tools, and an upfit to the old lower wastewater plant for an office. The second position would be an additional position focused on landscaping in the Maintenance department. As time has gone on, Maintenance is asked to do more and more to improve the appearance of the Town. This position would be an entry level position to grow a new staff person in the department and train them on utilities work as they learn.
- Staff recommends funding all of the first year requests in the CIP, with the exception of agreeing with the direction of council to forgo one expense, but rather increase rental allowances in the budget. The funding for the wastewater treatment plant SCADA is not shown in the budget, as it is accounted for in the USDA/ARPA funds.
- Staff recommends increasing the amount set aside for the First Responders Parade and event, understanding that fireworks become more expensive each year, and there is real interest in having a larger and longer event, including bands.
- Based upon the concern of Council regarding Police technology, staff has included the new tough books for the Police Department. These computers are nearing the end of life, and have created a maintenance issue for the department.

- Based on Council input from the strategic planning session, staff has included \$250,000 for land acquisition, should the Council choose to purchase land for any park or recreational activities.
- Staff recommends a 50% increase for Mayor and Councilor pay, based upon the stipends for similar sized jurisdictions in Virginia. Staff additionally recommends that these positions have the same increases in the future as are given for staff. Additionally, staff has added to the amount for training and conferences for the Council, given the participation level over the last several years.

**Adoption Process:**

Council will be requested to set a public hearing on the budget and the Capital Improvement Program (CIP) for April 12, 2023. The CIP is anticipated to be adopted at the same meeting. The budget may not be adopted at the meeting where it is heard and is slated for adoption at the Council's May 10, 2023 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, 2023 AND ENDING JUNE 30, 2024, 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, 2023, 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 FY24 Town of Amherst budget and approved appropriations for the respective funds.

**Estimated Revenues**

General Fund	\$1,690,856
Water Fund	\$1,417,969
Sewer Fund	\$1,207,829
Garbage Fund	\$163,436
EDA Fund	\$36,421

**Estimated Expenditures**

General Fund	\$1,690,856
Operations	\$1,489,894
Capital Projects	\$200,962
Water Fund	\$1,417,969
- Operations	\$975,651
- Debt Service and Capital Projects	\$442,318
Sewer Fund	\$1,207,829
- Operations	\$803,985
- Debt Service and Capital Projects	\$403,844
Garbage Fund	\$163,436
EDA Fund	\$36,421

**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 \$20/year for door to door peddlers, \$200/month for itinerant merchants (\$500/yr max) and peddler of fresh produce \$50/year

**D. UTILITY AND ZONING RATES AND CHARGES**

See attached Utility Rate and Fee Policy for rates related to water and sewer. The FY 24 budget holds all water and sewer rates and fees at the same level since fiscal year 2018.

The attached Zoning Fees sheet is included in this budget and holds all fees and charges at their current level.

**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>\$15,000</b>	Amherst Fire Department	Operating Costs, including water, sewer, electric, training, equipment.
<b>\$3000</b>	Village Garden Club	Civic Beautification
<b>\$3000</b>	Amherst County Museum and Historical Society	Utilities, Programming and repairs to the Museum building.
<b>\$2500</b>	Neighbors Helping Neighbors	Supplies for Food Bank
<b>\$23,500</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 FY24 fiscal year are as follows:

General Fund Permanent Fund	\$	422,714
General Fund Contingency	\$	50,726
Water Fund Permanent Fund	\$	672,731
Sewer Fund Permanent Fund	\$	591,340



Garbage Fund Permanent Fund		\$	40,859
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**G. PERSONNEL**

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 5%, with a merit increase of 2% for employees with a satisfactory evaluation. Additionally, five employees have been designated for raises, and will receive neither the 5% nor the 2% raises but will get a raise designed to bring them closer to market rate.

Additionally, employees may receive raises during the year commensurate with their completion of career development goals.

Health insurance costs went up by approximately 8% and plan choices 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 14<sup>th</sup> day of June 2023 and reflects the complete budget for July 1, 2023 to June 30, 2024.*

\_\_\_\_\_

Mayor

Attest:

\_\_\_\_\_

Clerk of Council

Town of Amherst  
Schedule of Local Levy  
July 1, 2023

The following are tax levies for the fiscal year beginning July 1, 2023. 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

FY 23/24

## **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 required to show proper identification and will be charged a \$50.00 account set-up fee/ reconnection fee/trip charge that will be added to the customer's first bill. -

## **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>
<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	\$12.00		\$12.00	

## **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.

## **Deposits**

A lessee or tenant of a property shall pay a security deposit of \$300 to the Town as a condition precedent to turning on water or sewer services in the name of the lessee or tenant for that property. This may be paid at a rate of \$100/month, added to the monthly utility bill. Interest will not be paid on deposit refunds. Deposits will be credited to the tenant's final bill after the Town is notified that the tenant will no longer be living at a particular residence. Any remaining credit balance left on a closed account will be mailed to the account holder, within two (2) months from when the account was closed, in the form of a check. Refund checks will only be made to the account holder.

## **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.

### **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 account is in delinquency status for more than three months, 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. The Office Manager is authorized to give a 100% credit on sewer charges if the leak occurred between the meter and the house with the assumption that the water leaking from the plumbing was not being returned into the Town’s sewer system. “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 penalty of 10%, which shall be assessed once for each new delinquent amount charged when the payment is not received by 5:00 P.M. on the due date. Delinquent charges shall also be assessed interest at 10% per annum (0.833% per month) until paid. 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 balance showing 60 days past due, that 60 days past due 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 60 day previous balance is not received by that time, customer will be put on the Town’s disconnect list for the following morning. **The cut off time refers to online payments and drop box payments as well as in person payments. If you make your payment at 5:05p.m. online on the cutoff date you will be added to the disconnection list per this policy.**

### **Restoration of Service:**

If a customer has not paid the 60 day past due balance on an account by the disconnection date or

otherwisemade arrangements satisfactory to the Office Manager to have the balance paid, the water service will be terminated. Before any service is restored, all past due amounts, including the \$50.00 reconnection fee/tripcharge, 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 (*see* 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. (*See* Town Code 22-53, 22-54)

**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. (*See* Town Code § 22-157.)

**Availability and Connection Fees:**

Availability Fees:

The Town does not charge availability fees where:

- there is programmed capacity in the system to serve the proposed connection and use,
- that connection will not hinder service to other properties, and
- the owner bears the cost of any line extensions that are required to make the connection.

If additional system capacity is required, the applicant will pay an availability fee based upon the cost of the improvement required.

Connection Fees: The connection fee shall be \$250 for water and \$250 for sewer.

**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 a public hearing at 7:00 PM on April 12, 2023 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 2023 – 2024 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](http://www.amherstva.gov) and for inspection in the Town Hall during normal working hours.

### **Fiscal Year 2023/2024 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	\$1,940,468
Water Fund	\$1,456,199
Sewer Fund	\$1,241,213
Garbage Fund	\$163,436
EDA Fund	\$36,421

### **Estimated Expenditures**

General Fund	\$1,940,468
Operations	\$1,769,276
Capital Projects	\$171,192
Water Fund	\$1,456,199
- Operations	\$1,015,381
- Debt Service and Capital Projects	\$440,818
Sewer Fund	\$1,241,213
- Operations	\$839,069
- Debt Service and Capital Projects	\$402,344
Garbage Fund	\$163,436
EDA Fund	\$36,421

The proposed budget maintains the previously adopted tax and utility rates and levies.

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.

**Town of Amherst  
Capital Improvement Program FY 23-24  
Recommended by the Planning Commission for consideration by the Town Council**

Project Description & Ranking	Total Estimated Cost	2023-2024	2024-2025	2025-2026	2026-2027	2027-2028
<b>Police</b>						
Police Tahoe SUV-K-9 Unit-New	54,346.04	54,346.04				
Police Tahoe SUV-Investigation-New	201,420.16	50,346.04	50,346.04		50,364.04	50,364.04
ToughBooks-6-NEW	35,000.00			35,000.00		
<b>Plants</b>						
WWTP Scada	160,590.00	160,590.00				
WWTP Generator-New				\$250,000		
<b>Maintenance</b>						
Automated Meter Reading-New	100,000.00		100,000.00			
Mini Excavator	80,000.00	80,000.00				
UTV-Side by Side (shared)	22,000.00	22,000.00				
Addition to Maintenance Shop	120,000.00		120,000.00			
Tractor w/ bucket mower & backhoe	44,000.00	44,000.00				
<b>Town Hall/Finance</b>						
Town Hall Renovation-New	50,000.00	\$ 50,000.00				
<b>Water Line Replacements</b>						
Replace Author Court W/L	200,000.00		200,000.00			
Sunset Drive Replacement	1,019,260.00			1,019,260.00		
Waugh's Ferry Road Replacement	1,406,595.00			1,406,595.00		
Walnut Street Replacement	136,888.00				136,888.00	
Union Hill Replacement	420,416.00					420,416.00
Zane Snead Replacement	294,400.00				294,400.00	
<b>TOTAL</b>	<b>4,344,915.20</b>	<b>461,282.08</b>	<b>470,346.04</b>	<b>2,710,855.00</b>	<b>481,652.04</b>	<b>470,780.04</b>



TOWN OF AMHERST							
Proposed Funding- CAPITAL IMPROVEMENT PROGRAM FY22-23				Percent Per Fund			
Project Description & Ranking	Total Estimated Cost	2023-2024	Recommended Sources of Funds	General	Water	Sewer	EDA
<b>Police</b>							
Police Tahoe SUV-K-9 Unit-New	54,346.04	54,346.04	General Fund	100%			
Police Tahoe SUV-Investigation-New	201,420.16	50,346.04	General Fund	100%			
ToughBooks-6-NEW	35,000.00	35,000.00	General Fund	100%			
<b>Plants</b>							
WWTP Scada	160,590.00		Wastewater			100%	
WWTP Generator-New			Wastewater				
<b>Maintenance</b>							
Automated Meter Reading-New	100,000.00		All Funds				
Mini Excavator	80,000.00	-	All Funds	34%	33%	33%	
UTV-Side by Side (shared)	22,000.00	22,000.00	All funds	25%	25%	25%	25%
Addition to Maintenance Shop	120,000.00	50,000.00	All Funds	25%	25%	25%	25%
<b>Town Hall/Finance</b>							
Town Hall Renovation-New	50,000.00	\$ 50,000.00	General Fund	100%			
<b>Water Line Replacements</b>							
Replace Author Court W/L	200,000.00		Grant and Water				
Sunset Drive Replacement	1,019,260.00		Grant and Water				
Waugh's Ferry Road Replacement	1,406,595.00		Grant and Water				
Walnut Street Replacement	136,888.00		Grant and Water				
Union Hill Replacement	420,416.00		Grant and Water				
Zane Snead Replacement	294,400.00		Grant and Water				
<b>TOTAL</b>	<b>4,300,915.20</b>	<b>261,692.08</b>					

This list represents the items that are shown as funded in the budget, as well as which funds are designated for each improvement. Total capital improvements for FY 24 are \$220,692.08. There are two changes from the proposed Capital Improvement Program recommended by the Planning Commission and the proposed funding for FY 24. First, Council has expressed a preference for renting a min-excavator when needed, and staff has increased the rental line for that purpose. Second, the SCADA system for the wastewater treatment plant is anticipated to be funded through ARPA and USDA funds.

Upon Council review of the budget, they also moved the improvement of the Maintenance Shop to the coming fiscal year, and upon study, designated \$50,000 for the purpose.

GENERAL FUND		FY 21 BUDGET	FY 22 BUDGET	FY 23 BUDGET	FY 24 BUDGET			
Account Name	Account Code	FY21 Amended Total	FY 22 Amended Total	FY 23 Approved	FY 22 EOY	FY 23 @ 12/31/22	FY 24 TM Recommended	FY 24 Approved
<b>GENERAL FUND REVENUES</b>								
Real Property Taxes-Current	11010-0001		-					
Real Property Taxes-Delinquent	11010-0002		-					
Personal Property Tax-Current	11030-0001		-					
Personal Property Tax-Delinquent	11030-0002		-					
Penalties on Del Taxes	11060-0001		-					
Interest on Del Taxes	11060-0002		-					
Local Sales & Use Tax	12010-0001	127,000.00	120,000.00	144,000.00	150,296.32	78,865.23	146,400.00	146,400.00
Consumer Utility Tax-Gas, Elec	12020-0001	25,500.00	24,000.00	25,200.00	25,078.11	10,583.82	25,000.00	25,000.00
Electric Consumption Tax	12020-0002	19,000.00	18,000.00	18,000.00	17,102.65	7,522.43	18,000.00	18,000.00
Business License Tax	12030-0006	80,500.00	100,000.00	115,000.00	130,208.16	16,022.92	130,000.00	130,000.00
Business Lic Tax-Interest & Pen	12030-0007	1,800.00	1,000.00	2,500.00	1,315.74	2,070.08	1,300.00	1,300.00
Motor Vehicle Licenses	12050-0001	40,000.00	40,000.00	40,000.00	38,919.00	(36.00)	40,000.00	40,000.00
Motor Vehicle Licenses Penalties/Interest	12050-0002	400.00	100.00	300.00	415.68	48.12	300.00	300.00
Bank Stock Fee	12060-0001	60,000.00	62,500.00	70,000.00	67,082.00		70,000.00	70,000.00
Cigarette Tax	12080-0001		-	30,000.00	42,300.00	18,000.00	30,000.00	30,000.00
Lodging Tax	12100-0001	8,700.00	8,400.00	12,000.00	12,678.20	6,373.22	12,000.00	12,000.00
Meals Tax	12110-0001	456,000.00	480,000.00	625,000.00	640,191.20	368,455.79	700,000.00	700,000.00
Meals Tax-Pen & Int.	12110-0002	600.00	600.00	600.00	200.97	500.29	600.00	600.00
Zoning Permits	13030-0007	600.00	-		600.00	1,854.01		
Fines & Forfeitures	14010-0001	4,400.00	6,000.00	6,000.00	6,900.42	6,519.52	6,000.00	6,000.00
Interest on Bank Deposits	15010-0001	6,000.00	6,000.00	3,000.00	1,421.32	5,604.19	5,000.00	5,000.00
Interest on Investments	15010-0002	20,000.00	43,200.00	12,000.00	16,820.76	24,720.17	20,000.00	20,000.00
VIP Unrealized Gain/Loss	15010-0003	0.00	-	0.00	(103,957.24)	(33,891.56)		
Tower Lease	15020-0005	9,400.00	9,403.56	9,403.56	9,888.76	5,429.58	10,859.16	10,859.16
Rent-Firing Range	15020-0006	0.00	-		-			
Police Security	16030-0001	0.00	2,100.00		3,026.04	5,235.76	20,000.00	20,000.00
Refunds	18030-0001	0.00	-		1,187.67	59,721.15		
Returned Check Fee	18030-0005	250.00	100.00	150.00	500.00	255.00	500.00	500.00
Accident Reports	18030-0006	150.00	200.00	200.00	250.00	110.00	250.00	250.00
Misc Rev	18030-0007	1,000.00	-		10.83	182.58		
Collection Fee	18030-0008	1,000.00	3,000.00	2,200.00	1,914.89	124.38	2,000.00	2,000.00
Donations-Police	18990-0003	0.00	200.00		125.00	1,700.00		
Sale of Surplus Property/Salvage	18990-0005		9,955.95		21,605.95			
DMV Stop Fees	19020-0005	1,200.00	500.00	500.00	1,690.70	628.92	1,200.00	1,200.00
Rolling Stock Tax	22010-0007	2,400.00	2,400.00	2,390.00	2,395.61	2,395.81	2,400.00	2,400.00
Personal Property Tax Relief	22010-0009	17,455.00	17,455.00	17,455.00	17,455.92	17,455.92	17,455.92	17,455.92
Rental Tax	22010-0010	2,000.00	2,400.00	2,400.00	3,292.50	1,983.04	3,000.00	3,000.00
Game of Skills Tax			-	0.00	-	-		
Communication Tax from State	22010-0030	85,000.00	78,000.00	78,000.00	73,142.51	29,508.99	70,800.00	70,800.00
DCJS Grants	24010-0001	0.00	-		29,410.00	36,789.00		92,000.00
State Police Aid	24010-0003	56,608.00	56,608.00	58,820.00		16,166.00	64,664.00	64,664.00
Fire Programs Grant	24020-0001	15,000.00	15,000.00	15,000.00	15,000.00	-	15,000.00	15,000.00
Other Public Safety Grants	24020-0004		2,000.00		2,000.00			
DCJS Federal Justice Grants	33010-0009		20,756.00		2,006.00			
CARES Act Funding	33020-0002	260,668.97	226,063.00			1,130,893.00		
Insurance Claims	41010-0001	0.00	-					
Sale of Land/Vehicles/Buildings	41020-0001	0.00	-			1,550.00		
Carryover from previous year for budget balance		0.00	-					
Transfers from Other Funds	41050-0006	0.00	-					
Reserve Funds	42000-0000	120,751.77	107,547.19	188,390.21			527,739.21	186,127.21

		FY 21 BUDGET	FY 22 BUDGET	FY 23 BUDGET	FY 24 BUDGET			
Account Name	Account Code	FY21 Amended Total	FY 22 Amended Total	FY 23 Approved	FY 22 EOY	FY 23 @ 12/31/22	FY 24 TM Recommended	FY 24 Approved
<b>GENERAL FUND EXPENSES</b>								
<b>TOWN COUNCIL</b>								
Wages	11010-1100	11,400.00	11,400.00	11,400.00	11,752.50	5,625.00	15,600.00	11,400.00
FICA	11010-2100	872.10	872.10	872.10	899.38	430.46	872.10	872.10
Travel-Milage/Hotels/Conference	11010-5501	500.00	3,737.65	1,500.00	3,737.65	4,582.48	5,000.00	5,000.00
Employee Recognition	11010-5811	0.00	-					
<b>Town Council Totals</b>		<b>12,772.10</b>	<b>16,009.75</b>	<b>13,772.10</b>	<b>16,389.53</b>	<b>10,637.94</b>	<b>21,472.10</b>	<b>17,272.10</b>
<b>TOWN MANAGER</b>								
Wages	12110-1100	26,699.94	27,073.74	28,261.74	28,001.58	20,535.08	53,263.01	54,705.81
PT Wages	12110-1300	35,391.48	35,882.04	60,481.52	37,125.54	19,180.39	41,252.82	41,241.26
FICA	12110-2100	4,749.99	4,816.12	6,788.86	5,098.84	3,090.34	7,230.46	7,339.95
VRS	12110-2200	5,606.99	5,685.49	9,649.13	6,055.38	3,987.92	4,952.11	4,950.72
Health Insurance	12110-2300	2,579.04	2,553.12	7,900.20	2,611.57	3,152.55	8,602.44	8,602.44
Group Life Insurance	12110-2400	357.78	362.79	672.68	368.41	286.75	713.72	733.06
STD/Long-Term Disability	12110-2500	140.98	142.95	380.89	142.95	100.89	281.23	288.85
Unemployment Insurance	12110-2600	25.00	25.00	41.45	65.68	-	26.00	26.00
Worker's Comp	12110-2700	133.93	144.11	147.83	97.79	112.69	121.29	125.04
Professional Svcs	12110-3150	2,500.00	7,448.26	3,000.00	7,798.26	1,253.40	3,000.00	-
Printing & Binding	12110-3500	0.00	-					
Advertising	12110-3600	2,000.00	1,000.00	1,000.00	2,470.80	1,260.40	2,000.00	2,000.00
Contingency requirement	12110-5000	44,855.66	48,555.73	44,455.00	11,588.53	7,810.32	58,214.00	50,726.00
CARES Act Expenses	12110-5001	0.00	-					
Postage	12110-5210	200.00	287.50	200.00	500.72	104.21	250.00	250.00
Telecommunications	12110-5230	540.00	540.00	540.00	540.00	270.00	540.00	540.00
Crime & Cyber Insurance	12100-5307	2,481.00	2,956.00	2,956.00	2,956.00	2,225.00	2,225.00	2,225.00
Travel-Mileage/Hotel/Conference	12110-5501	800.00	2,000.00	2,000.00	1,466.30	2,068.86	3,000.00	3,000.00
Dues & Memberships	12110-5810	1,500.00	3,600.00	2,500.00	7,632.00	659.00	2,500.00	2,500.00
Capital Improvement Program	12110-8000	0.00	9,532.00	135,800.00			171,192.08	
<b>Town Manager Totals</b>		<b>130,561.79</b>	<b>152,604.85</b>	<b>306,775.30</b>	<b>114,520.35</b>	<b>66,097.80</b>	<b>359,364.16</b>	<b>179,254.12</b>
Town Attorney	12210-3150	35,000.00	25,000.00	25,000.00	24,593.60	12,020.23	26,575.50	26,750.00
Independent Auditor	12240-3150	17,000.00	20,000.00	20,000.00	19,000.00	-	20,000.00	20,000.00
<b>FINANCE DEPARTMENT</b>								
Wages	12420-1100	42,037.82	42,626.35	46,280.54	46,799.03	25,213.10	47,332.46	49,879.28
PT Wages	12420-1300	3,264.07	4,422.57	4,750.80	3,950.25	2,149.05	5,084.68	5,083.25
FICA	12420-2100	3,465.60	3,599.24	3,903.90	3,471.20	1,883.62	4,009.91	4,204.63
VRS	12420-2200	6,726.05	6,820.22	7,835.30	7,394.67	4,052.12	8,013.39	8,444.56
Health Insurance	12420-2300	6,972.96	6,902.88	7,489.80	7,523.45	4,154.32	8,155.56	8,155.56
Group Life Insurance	12420-2400	563.31	571.19	620.16	619.20	339.34	634.25	668.38
Unemployment Insurance	12420-2600	45.00	45.00	29.83	99.45	15.49	41.60	41.60
Worker's Comp	12420-2700	105.48	120.37	130.19	84.10	97.52	100.47	104.03
DMV Stops	12420-3009	1,500.00	1,000.00	1,200.00	1,575.00	900.00	2,000.00	2,000.00
Professional Svcs	12420-3150	2,800.00	2,800.00	2,800.00	82.43	22.86	3,800.00	3,800.00
Banking Service Charges	12420-3160	1,500.00	200.00	840.00	425.91	207.67	800.00	800.00
VIP Management Fee	12420-3170	5,000.00	4,000.00	3,500.00	2,990.25	1,452.82	3,500.00	3,500.00
Service Contracts	12420-3320	3,500.00	4,250.00	4,250.00	2,683.33	3,507.60	4,250.00	4,250.00
Advertising	12420-3600	200.00	200.00	200.00	95.33	151.54	200.00	200.00
Postage	12420-5210	5,000.00	2,000.00	3,000.00	1,938.51	1,727.70	3,000.00	3,000.00
Telecommunications	12420-5230	1,080.00	1,080.00	1,080.00	1,080.00	540.00	1,080.00	1,080.00
Tuition Reimbursement	12420-5400		-	5,000.00		2,647.25	8,000.00	8,000.00
Travel-Mileage/Hotel/Conference	12420-5501	500.00	1,000.00	1,000.00	874.00	1,618.82	3,000.00	3,000.00
Dues & Memberships	12420-5810	500.00	200.00	210.00	217.50	200.00	300.00	300.00
Office Supplies	12420-6001	3,500.00	3,500.00	4,000.00	3,539.64	2,727.47	4,000.00	4,000.00
<b>Finance Totals</b>		<b>88,260.29</b>	<b>85,337.83</b>	<b>98,120.51</b>	<b>85,443.25</b>	<b>53,608.29</b>	<b>107,302.32</b>	<b>110,511.30</b>

		FY 21 BUDGET	FY 22 BUDGET	FY 23 BUDGET	FY 24 BUDGET			
Account Name	Account Code	FY21 Amended Total	FY 22 Amended Total	FY 23 Approved	FY 22 EOY	FY 23 @ 12/31/22	FY 24 TM Recommended	FY 24 Approved
<b>Information Technology</b>								
I.T. Services	12510-3150	8,000.00	13,880.00	9,000.00	12,538.52	1,093.92	9,000.00	9,000.00
Phone Maintenance	12510-3330	1,000.00	500.00	500.00				
Website Maintenance	12510-3340	1,000.00	1,000.00	1,000.00	430.00	450.00	1,000.00	1,000.00
Microsoft Office Service	12510-5600	8,580.00	6,300.00	6,480.00	6,459.22	4,745.50	8,000.00	8,000.00
I.T. Supplies	12510-6002	1,000.00	2,399.76	3,000.00	4,754.69	5,487.37	5,000.00	5,000.00
I.T. Equipment	12510-8001	37,000.00	1,600.24	1,000.00	3,765.25	608.12	5,000.00	5,000.00
<b>I.T. Totals</b>		<b>56,580.00</b>	<b>25,680.00</b>	<b>20,980.00</b>	<b>27,947.68</b>	<b>12,384.91</b>	<b>28,000.00</b>	<b>28,000.00</b>
<b>POLICE DEPARTMENT</b>								
Wages	31100-1100	325,905.98	338,419.96	379,712.76	370,610.40	195,025.27	432,367.83	436,639.62
Overtime	31100-1200	3,500.00	3,500.00	3,500.00	2,178.65	599.77	3,500.00	8,453.09
PT Wages	31100-1300	31,167.43	37,126.59	47,634.99	33,484.29	16,450.56	31,523.48	31,516.13
Other Pay/Holiday	31100-1400	37,351.27	14,021.69	16,547.41	10,145.31	4,731.19	13,908.20	13,904.30
Security Wages	31100-1500	0.00	1,732.50		2,857.50	7,710.00	20,000.00	20,000.00
FICA	31100-2100	30,441.24	29,460.30	34,225.73	31,403.33	16,620.45	39,066.03	37,524.26
VRS	31100-2200	52,144.96	52,874.99	67,999.53	56,854.57	32,463.97	73,199.87	73,923.09
Health Insurance	31100-2300	58,920.00	58,344.00	66,690.00	55,075.50	28,276.08	74,262.00	74,262.00
STD/Long-Term Disability						38.60	123.98	123.94
Group Life Insurance	31100-2400	4,367.14	4,428.28	5,295.57	4,751.11	2,707.13	5,793.73	5,850.97
Unemployment Insurance	31100-2600	70.00	70.00	221.64	254.62	48.73	93.45	93.45
Worker's Comp	31100-2700	13,309.28	11,774.39	17,484.23	9,535.85	11,498.63	14,584.80	14,140.78
LODA Insurance	31100-2710	6,725.00	6,125.00	6,125.00	6,125.00	2,642.00	2,642.00	2,642.00
Maint Services	31100-3310				1,478.05	425.00	2,000.00	2,000.00
Professional Services	31100-3320	8,500.00	8,500.00	6,000.00	1,478.05	11,091.36	4,000.00	4,000.00
CODE RED	31100-3400	2,500.00	2,700.00	2,700.00	2,700.00	-	2,700.00	2,700.00
Advertising	31100-3600	400.00	400.00	500.00	630.00	-	500.00	500.00
Postage	31100-5210	500.00	500.00	500.00	9.90	49.15	500.00	500.00
Telecommunications	31100-5230	11,543.16	11,700.00	11,760.00	8,546.87	3,545.46	10,000.00	10,000.00
Motor Vehicle Insurance	31100-5305	3,463.05	3,722.96	3,722.96	3,559.95	2,844.68	2,844.68	2,844.68
Other Property Insurance	31100-5306	548.24	545.42	545.42	545.42	163.69	163.69	163.69
Tuition Reimbursement	31100-5400	4,000.00	-	0.00	-	-	-	-
Travel-Mileage/Conference/Hotel	31100-5501	3,000.00	10,000.00	4,000.00	6,825.65	1,216.40	5,000.00	5,000.00
Public Safety Event	31100-5700	5,000.00	6,000.00	6,000.00	6,000.00	-	12,000.00	12,000.00
Fire Range Fees	31100-5800	3,000.00	3,000.00	3,000.00	9,831.76	99.99	3,000.00	3,000.00
Attorney Fees	31100-5801	3,000.00	3,000.00	2,000.00	1,619.32	450.00	2,000.00	2,000.00
Dues & Memberships	31100-5810	5,000.00	5,500.00	5,500.00	5,005.00	5,165.00	6,000.00	6,000.00
Office Supplies	31100-6001	2,500.00	2,000.00	3,000.00	2,356.03	1,126.27	3,000.00	3,000.00
K-9 Supplies	31100-6003					3,886.34	4,000.00	4,000.00
Fuel	31100-6008	15,000.00	15,000.00	15,000.00	16,878.86	9,054.30	20,000.00	20,000.00
Vehicle/Power Equipment Supplies	31100-6009	9,000.00	9,000.00	9,000.00	13,772.11	3,365.67	9,000.00	9,000.00
Police Supplies	31100-6010	10,936.34	34,459.95	28,000.00	31,579.01	19,196.16	45,000.00	45,000.00
Uniforms	31100-6011	5,000.00	5,000.00	4,000.00	4,017.29	2,780.42	4,000.00	4,000.00
Crime Prevention	31100-6030	4,000.00	5,000.00	4,000.00	1,534.97	7,767.99	5,000.00	5,000.00
Investigation Expense	31100-6032	2,000.00	1,000.00	2,500.00	829.07	-	2,500.00	2,500.00
Vehicles	31100-8005	0.00	91,812.84	0.00	91,811.86	47,334.82		104,692.08
<b>Police Department</b>		<b>662,793.09</b>	<b>776,718.87</b>	<b>757,165.25</b>	<b>794,285.30</b>	<b>438,375.08</b>	<b>854,273.76</b>	<b>966,974.08</b>
<b>PUBLIC SAFETY</b>								
Fire Dept Contributions	32200-5600	20,000.00	12,250.00	12,500.00	12,250.00		15,000.00	15,000.00
Fire Programs Grants	32200-5701	15,000.00	15,000.00	15,000.00	15,000.00	-	15,000.00	15,000.00
<b>Public Safety</b>		<b>35,000.00</b>	<b>27,250.00</b>	<b>27,500.00</b>	<b>27,250.00</b>	<b>0.00</b>	<b>30,000.00</b>	<b>30,000.00</b>
Streetlights	41320-5100	25,995.15	26,000.00	26,000.00	26,035.34	11,764.26	26,085.79	26,085.79

		FY 21 BUDGET	FY 22 BUDGET	FY 23 BUDGET	FY 24 BUDGET			
Account Name	Account Code	FY21 Amended Total	FY 22 Amended Total	FY 23 Approved	FY 22 EOY	FY 23 @ 12/31/22	FY 24 TM Recommended	FY 24 Approved
<b>GENERAL PROPERTIES</b>								
Wages	43200-1100	20,114.07	20,395.67	21,904.95	41,717.18	18,473.61	42,648.75	43,140.93
PT Wages	43200-1300	13,263.68	13,447.46	14,442.71	8,896.90	5,310.56	15,456.45	15,452.12
Other Pay/Holiday	43200-1400	314.17	318.56	342.14	-	179.43	4,126.44	4,125.28
FICA	43200-2100	2,577.43	2,613.37	2,806.77	3,627.90	1,783.90	3,262.63	3,300.28
VRS	43200-2200	3,218.25	3,263.31	3,708.51	6,847.16	3,237.50	7,220.43	7,303.76
Health Insurance	43200-2300	5,906.40	5,863.20	6,225.00	11,065.00	4,346.99	10,613.40	10,613.40
Group Life Insurance	43200-2400	269.53	273.30	293.53	573.39	271.29	571.49	578.09
Long-Term Disability	43200-2500	0.00	-	-	-	-	100.10	100.10
Unemployment Insurance	43200-2600	60.00	60.00	46.20	176.73	11.90	83.20	83.20
Worker's Comp	43200-2700	173.48	183.20	196.74	73.84	119.19	146.95	146.91
Maintenance Contracts	43200-3310	5,000.00	-	-	-	-	-	-
Electric	43200-5100	8,531.62	8,000.00	8,000.00	7,492.68	5,877.64	7,702.59	7,702.59
Heating Services	43200-5110	5,000.00	5,000.00	3,500.00	3,094.05	677.41	4,500.00	4,500.00
Water/Sewer	43200-5120	5,000.00	2,970.92	3,400.00	4,249.88	2,112.15	3,759.00	3,759.00
Telecommunication	43200-5230	10,774.92	11,120.00	10,600.00	14,142.94	7,379.30	11,136.00	11,136.00
Property Insurance	43200-5304	664.98	563.21	563.21	563.21	358.22	358.22	358.22
Motor Vehicle Insurance	43200-5305	1,371.69	1,474.64	1,474.64	1,410.07	1,126.76	1,126.76	1,126.76
Other Property Insurance	43200-5306	1,307.21	1,307.21	1,307.21	1,307.21	1,281.25	1,281.25	1,281.25
General Liability Insurance	43200-5308	13,734.00	14,783.00	14,783.00	14,783.00	7,238.00	5,433.00	5,433.00
Lease of Equipment	43200-5410	2,000.00	2,000.00	7,000.00	292.50	661.56	7,000.00	7,000.00
Travel-Mileage/Conference/Hotel	43200-5501	1,000.00	1,915.11	1,000.00	2,942.56	455.00	3,000.00	3,000.00
Dues & Memberships	43200-5810	0.00	-	-	-	-	0.00	0.00
Office Supplies	43200-6001	750.00	750.00	750.00	493.04	456.00	750.00	750.00
Janitorial Supplies	43200-6005	2,000.00	2,084.89	3,000.00	626.94	739.60	3,000.00	3,000.00
Repair & Maint. Supplies	43200-6007	21,500.00	17,884.43	21,500.00	11,740.79	2,533.04	21,500.00	21,500.00
Fuel	43200-6008	13,000.00	15,000.00	15,000.00	17,283.69	10,077.51	20,000.00	20,000.00
Vehicle/Power Equipment Supplies	43200-6009	25,000.00	24,000.00	24,000.00	47,877.85	10,871.36	24,000.00	24,000.00
Uniforms	43200-6011	2,000.00	3,000.00	2,500.00	1,139.45	-	2,500.00	2,500.00
Christmas Decorations	43200-6012	6,200.00	5,615.57	3,500.00	5,615.57	3,964.23	4,000.00	4,000.00
Ag Supplies	43200-6013	2,000.00	2,000.00	2,000.00	2,291.60	637.87	2,500.00	2,500.00
Equipment/Vehicles	43200-8005	16,200.00	83,114.00	-	-	-	-	68,000.00
<b>General Properties Totals</b>		<b>188,931.43</b>	<b>249,001.06</b>	<b>173,844.61</b>	<b>210,325.13</b>	<b>90,181.27</b>	<b>207,776.67</b>	<b>276,390.90</b>
Second Stage Contri	71300-5600	2,750.00	-	0.00	-	-	-	-
Amherst Mountain Bike Club	71500-5600	0.00	-	-	-	-	-	-
Village Garden Club Contri.	72100-5600	3,000.00	3,000.00	3,000.00	3,000.00	-	3,000.00	3,000.00
Rotary Club	72150-5600	0.00	-	-	-	-	-	-
Museum Contributions	72200-5600	2,900.00	2,500.00	2,500.00	2,500.00	-	3,000.00	3,000.00
<b>Planning/Zoning</b>								
Professional Services	81100-3100	0.00	-	-	-	-	-	-
Advertising	81100-3600	200.00	200.00	200.00	-	-	-	-
Postage	81100-5210	75.00	75.00	75.00	4.33	-	-	-
Dues/Memberships	81100-5810	0.00	1,045.00	1,075.00	1,063.00	1,118.00	1,118.00	1,118.00
<b>General Properties Totals</b>		<b>275.00</b>	<b>1,320.00</b>	<b>1,350.00</b>	<b>1,067.33</b>	<b>1,118.00</b>	<b>1,118.00</b>	<b>1,118.00</b>
<b>Community Development</b>								
Chamber of Commerce Contri.	81600-5600	0.00	-	0.00	-	-	-	-
Neighbors Helping Neighbors Contri.	83500-5600	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00
<b>Community Development Totals</b>		<b>2,500.00</b>	<b>2,500.00</b>	<b>2,500.00</b>	<b>2,500.00</b>	<b>2,500.00</b>	<b>2,500.00</b>	<b>2,500.00</b>
Purchase of Land/Buildings	94000-8000	0.00	50,566.35	-	55,566.35	-	250,000.00	0
<b>General Fund Expense Total</b>		<b>1,453,521.68</b>	<b>1,463,488.70</b>	<b>1,478,507.77</b>	<b>1,410,423.86</b>	<b>698,687.78</b>	<b>1,940,468.29</b>	<b>1,690,856.29</b>

WATER FUND		FY 21 Budget	FY 22 Budget	FY 23 Budget	FY 24 Budget			
Account Name	Account Code	FY 21 Amended	FY 22 Amended Total	FY 23 Approved	FY 22 EOY	FY 223 @ 12/31/22	FY 24 Town Manager Recommended	FY 24 Approved
<b>WATER FUND REVENUE</b>								
Water In-Town Base Charges	16080-0005	256,895.26	245,907.94	254,707.54	235,867.79	137,866.42	269,934.29	269,934.29
Water OT Base Charges	16080-0006	166,864.32	175,554.62	150,338.98	163,768.60	98,971.14	175,851.84	175,851.84
Water In-Town Usage Charge	16080-0007	390,330.87	390,858.85	374,019.84	389,181.15	211,559.81	408,047.97	408,047.97
Water OT Usage Charges	16080-0008	274,956.36	291,729.53	253,848.46	267,143.39	163,628.61	291,179.13	291,179.13
Penalties	16080-0009	13,100.00	18,000.00	20,000.00	95,086.86	31,043.11	20,000.00	20,000.00
Trip Charges	16080-0010	11,000.00	10,000.00	12,000.00	15,500.00	3,087.46	8,000.00	8,000.00
Dormant Acct Fee	16080-0011	3,582.41	3,856.83	3,662.66	3,647.20	1,882.23	3,715.33	3,715.33
Fire Sprinklers	16080-0012	4,968.00	4,781.00	4,749.55	4,761.29	2,382.00	4,764.00	4,764.00
Avalability Fee	16080-0013	-	0.00		2,662.52	2,366.49	3,000.00	3,000.00
Water Charges-SBC	16080-0014	117,838.68	119,488.32	131,625.12	121,355.23	49,771.69	131,625.12	131,625.12
Reimbursement of Const. Cost	19020-0004	-	0.00					
Grant Revenue	21000-0000	-	0.00					
	33020-0002	15,409.56	0.00					
Transfer from Reserve	41040-0006	-	0.00	7,663.39			140,081.53	101,851.33
Transfer from Other Fund		20,396.67	11,011.37					
<b>Revenue Totals</b>		<b>1,275,342.13</b>	<b>1,271,188.46</b>	<b>1,212,615.54</b>	<b>1,298,974.03</b>	<b>702,558.96</b>	<b>1,456,199.20</b>	<b>1,417,969.00</b>
<b>WATER FUND EXPENSES</b>								
<b>TOWN MANAGER</b>								
Wages	12110-1100	39,555.47	40,109.24	41,869.24	42,180.64	20,871.79	44,122.04	43,962.71
PT Wages	12110-1300	4,423.94	4,485.25	4,817.90	4,640.78	2,397.50	5,156.60	5,058.80
FICA	12110-2100	3,364.42	3,411.48	3,571.57	3,701.26	1,866.92	3,769.82	3,750.15
VRS	12110-2200	8,306.65	8,422.94	8,792.54	8,374.28	4,371.75	9,265.63	9,232.17
Health Insurance	12110-2300	3,820.80	3,782.40	4,104.00	3,787.19	2,040.56	4,468.80	4,468.80
Group Life Insurance	12110-2400	530.04	537.46	561.05	534.47	278.99	591.24	589.10
STD/Long-Term Disability	12110-2500	208.85	211.78	221.07	211.68	92.10	232.96	232.12
Unemployment Insurance	12110-2600	-	0.00					
Contingency	12110-5000	40,409.56	21,148.72					
<b>Town Manager Totals</b>		<b>\$ 100,619.73</b>	<b>82,109.28</b>	<b>\$ 63,937.36</b>	<b>63,430.30</b>	<b>31,919.61</b>	<b>67,607.09</b>	<b>\$ 67,293.84</b>
<b>FINANCE DEPARTMENT</b>								
Wages	12420-1100	37,160.41	37,680.66	40,718.94	38,049.08	19,493.23	38,207.34	37,853.15
PT Wages	12420-1300	6,528.15	8,845.14	9,501.60	7,900.48	4,298.12	10,169.36	9,976.48
FICA	12420-2100	3,342.17	3,559.22	3,841.87	336.77	1,728.70	3,700.82	3,658.97
VRS	12420-2200	5,945.67	6,028.91	6,893.72	5,801.59	3,064.97	6,468.50	6,408.54
Health Insurance	12420-2300	6,686.40	6,719.20	7,182.00	6,335.75	3,353.56	7,820.40	7,820.40
Group Life Insurance	12420-2400	497.95	504.92	545.63	485.88	256.70	511.98	507.23
Unemployment Insurance	12420-2600	-	0.00					
Professional Services	12420-3120	-	0.00					
Banking Service Charges	12420-3160	1,500.00	100.00	-	165.53	35.00	200.00	200.00
Support Contracts	12420-3320	2,750.00	3,700.00	3,600.00	3,541.30	2,750.00	3,600.00	3,600.00
Misc Exp	12420-5000	-	0.00					
Postage	12420-5210	2,500.00	3,710.00	3,500.00	3,618.49	2,362.71	3,600.00	3,600.00
Supplies	12420-6001	7,000.00	2,200.00	2,200.00	707.70	1,486.00	2,200.00	2,200.00
<b>Finance Totals</b>		<b>\$ 73,910.75</b>	<b>73,048.04</b>	<b>\$ 77,983.77</b>	<b>\$ 66,942.57</b>	<b>\$ 38,828.99</b>	<b>76,478.40</b>	<b>\$ 75,824.77</b>

Account Name	Account Code	FY 21 Budget	FY 22 Budget	FY 23 Budget	FY 24 Budget			
		FY 21 Amended	FY 22 Amended Total	FY 23 Approved	FY 22 EOY	FY 223 @ 12/31/22	FY 24 Town Manager Recommended	FY 24 Approved
<b>WATER OPERATIONAL DEPARTMENT</b>								
Wages	44000-1100	132,034.75	133,883.24	145,735.81	146,180.73	74,840.38	172,309.74	170,869.00
Overtime	44000-1200		5,850.00		-			
PT Wages	44000-1300	14,551.28	14,758.57	15,849.66	12,170.29	5,150.80	27,547.38	27,299.88
Other/Holiday	44000-1400	5,164.90	10,424.25	5,961.45	8,949.87	3,998.62	6,232.27	6,114.07
FICA	44000-2100	11,608.95	14,081.05	12,817.34	11,979.87	6,080.25	15,765.84	15,627.65
VRS	44000-2200	21,125.56	21,421.32	24,673.07	21,580.04	10,574.74	23,112.97	22,983.97
Health Insurance	44000-2300	23,880.00	23,640.00	25,650.00	24,239.22	10,706.79	33,516.00	33,516.00
Group Life Insurance	44000-2400	1,769.27	1,794.04	1,952.86	1,813.08	881.60	2,308.95	2,289.64
Long-Term Disability	44000-2500	196.99	299.75	227.39	71.85	68.47	496.43	492.41
Unemployment Insurance	44000-2600	40.00	50.00	92.40	93.97	25.88	41.60	41.60
Worker's Comp	44000-2700	4,820.67	6,174.24	5,374.40	3,654.04	2,600.52	4,167.01	4,115.07
Water Shed Mgmt	44000-3100	-	0.00			-		
Testing Services	44000-3140	12,500.00	31,000.00	31,000.00	3,143.51	4,676.33	31,000.00	31,000.00
Professional Svcs	44000-3150	3,200.00	3,200.00	3,200.00	3,300.00	1,750.00	3,200.00	3,200.00
Repair & Maint. Svcs	44000-3310	10,000.00	10,000.00	10,000.00	1,530.00	1,143.67	10,000.00	10,000.00
Advertising	44000-3600	2,000.00	2,000.00	2,000.00	369.40	1,148.00	2,000.00	2,000.00
Electrical Svcs	44000-5100	34,881.99	46,000.00	37,000.00	44,414.19	22,369.42	47,707.13	47,707.13
Water & Sewer	44000-5120	30,678.32	8,883.29	7,500.00	17,596.40	22,367.38	40,400.00	40,400.00
Postage	44000-5210	2,000.00	2,000.00	2,000.00	70.00	285.30	2,000.00	2,000.00
Telecommunications	44000-5230	4,320.00	5,040.00	4,500.00	3,648.34	1,609.82	5,040.00	5,040.00
Property Insurance	44000-5304	3,668.40	3,106.98	3,106.98	3,106.98	1,976.14	1,976.14	1,976.14
Motor Vehicle Insurance	44000-5305	439.11	472.06	472.06	451.39	360.70	360.70	360.70
Travel-Mileage/Hotel/Conference	44400-5501	4,000.00	4,000.00	3,000.00	225.00	25.00	3,000.00	3,000.00
Lease/Rent Equipment	44000-5410	-	0.00		-			
Permits	44000-5600	-	4,000.00	4,000.00	3,940.00	7,543.00	7,500.00	7,500.00
Dues & Memberships	44000-5810	2,000.00	5,000.00	2,000.00	4,617.38	324.00	2,000.00	2,000.00
Office Supplies	44000-6001	2,500.00	2,500.00	2,000.00			2,000.00	2,000.00
Lab Supplies	44000-6004	15,000.00	15,000.00	15,000.00	3,430.05	5,272.45	15,000.00	15,000.00
Repair & Maint. Supplies	44000-6007	25,000.00	25,000.00	20,000.00	6,225.21	3,310.40	20,000.00	20,000.00
Fuel/Oil	44000-6008	2,000.00	2,000.00	2,000.00	-	2,087.38	3,000.00	3,000.00
Vehicle & Equip Supplies	44000-6009	5,000.00	5,000.00	4,000.00	352.93	526.91	3,000.00	3,000.00
Uniforms	44000-6011	1,500.00	1,500.00	1,500.00	1,485.80	1,485.80	1,500.00	1,500.00
Chemicals	44000-6051	65,000.00	68,000.00	70,000.00	70,310.59	32,780.81	108,000.00	108,000.00
Equipment	44000-8005	25,000.00	25,000.00	25,000.00	-		42,500.00	15,000.00
<b>Operational Totals</b>		<b>465,880.19</b>	<b>501,078.78</b>	<b>487,613.43</b>	<b>398,950.13</b>	<b>225,970.56</b>	<b>636,682.16</b>	<b>607,033.24</b>

Account Name	Account Code	FY 21 Budget	FY 22 Budget	FY 23 Budget	FY 24 Budget			
		FY 21 Amended	FY 22 Amended Total	FY 23 Approved	FY 22 EOY	FY 223 @ 12/31/22	FY 24 Town Manager Recommended	FY 24 Approved
<b>WATER MAINTENANCE DEPARTMENT</b>								
Wages	45000-1100	100,570.37	101,978.35	109,524.75	113,066.68	58,659.93	127,929.98	125,683.37
PT Wages	45000-1200	642.01	650.97	699.29	525.23	446.73	748.35	734.15
Other Pay/Holiday	45000-1300	1,570.83	1,592.82	1,710.69	-	-	1,856.90	1,821.68
FICA	45000-2100	7,862.92	7,972.99	8,563.01	8,362.07	4,348.90	9,985.94	9,810.30
VRS	45000-2200	16,091.26	16,316.54	18,542.54	17,234.62	9,257.43	21,658.55	21,278.19
Health Insurance	45000-2300	21,492.00	5,264.18	23,085.00	22,483.04	12,087.01	27,930.00	27,930.00
Group Life Insurance	45000-2400	1,347.64	1,366.51	1,467.63	1,443.27	775.29	1,714.26	1,684.16
Long-Term Disability	45000-2500	-	0.00				50.05	50.05
Unemployment Insurance	45000-2600	-	0.00					
Worker's Comp	45000-2700	6,820.59	7,348.03	7,737.04	5,265.52	4,282.23	6,380.09	6,380.09
Repair & Maint. Svcs	45000-3310	-	0.00				1,000.00	1,000.00
Miss Utility	45000-5130	600.00	800.00	800.00	394.81		800.00	800.00
Telecommunication	45000-5230	-	0.00					
Motor Vehicle Insurance	45000-5305	1,371.69	1,474.64	1,474.64	1,410.07	1,126.76	1,126.76	1,126.76
Lease of Equipment	45000-5410	2,000.00	2,000.00	2,000.00			5,000.00	5,000.00
Travel-Mileage/Conference/Hotel	45000-5501	2,000.00	2,000.00	2,000.00			2,000.00	2,000.00
Dues & Memberships	45000-5810	200.00	200.00	200.00	80.00		200.00	200.00
Repair & Maint. Supplies	45000-6007	20,000.00	20,000.00	20,000.00	12,609.74	10,701.74	20,000.00	20,000.00
Fuel	45000-6008	-	0.00					
Vehicle/Power Equipment Supplies	45000-6009	-	0.00					
Uniforms	45000-6011	-	0.00					
Equipment/Vehicles	45000-8005	-	0.00					18,000.00
<b>Maintenance Totals</b>		<b>182,569.31</b>	<b>168,965.04</b>	<b>197,804.60</b>	<b>182,875.05</b>	<b>101,686.02</b>	<b>228,380.87</b>	<b>243,498.75</b>
Revenue Refunds	92000-9000		14,862.65					
WTP Improvements	94000-8002		0.00					
<b>Debt Payments</b>								
60W W/L Principle	95000-9000	14,760.00	16,210.00	16,697.98		8,286.84	17,202.68	17,202.68
60W W/L Interest	95000-9001	14,295.00	12,836.00	10,288.28		6,235.12	11,841.24	11,841.24
Mainstreet W/L Principle	95000-9004	68,570.00	76,620.00	78,352.35		38,957.04	78,352.35	78,352.35
Mainstreet W/L Interest	95000-9005	54,390.00	46,332.95	14,866.45		22,518.80	14,866.45	14,866.45
Sterling Debt Refi Prin	95000-9006	109,840.00	95,640.00	98,887.58		49,443.84	102,248.00	102,248.00
Sterling Debt Refi Interest	95000-9007	41,215.00	31,565.00	28,315.66		14,525.39	24,960.00	24,960.00
Water Plant Upgrades Prin	95000-9008		0.00	44,529.08		-	84,247.39	84,247.39
Water Plant Upgrades Interest	95000-9009		0.00	92,895.00		49,235.38	90,600.30	90,600.30
Debt Reserve	95000-9010	149,292.15	150,788.34					
Capital Improvement Program		-	0.00				-	
<b>Debt Totals</b>		<b>452,362.15</b>	<b>429,992.29</b>	<b>384,832.38</b>	<b>-</b>	<b>189,202.41</b>	<b>424,318.41</b>	<b>424,318.41</b>
<b>Water Fund Expense Totals</b>		<b>1,275,342.13</b>	<b>1,270,056.09</b>	<b>1,212,171.53</b>	<b>-</b>	<b>363,882.86</b>	<b>1,433,466.93</b>	<b>1,417,969.00</b>



SEWER FUND		FY 21 Budget	FY 22 Budget	FY 23 Budget	FY 24 Budget			
Account Name	Account Code	FY 21 Amended	FY 22 Amended Total	FY 23 Approved	FY 22 EOY	FY 23 @ 12/31/22	FY 24 Town Manager Recommended	FY 24 Approved
<b>SEWER REVENUE</b>								
Sewer In-Town Base Charges	16080-0005	349,103.04	327,844.37	342,220.20	344,502.19	190,214.05	366,129.74	366,129.74
Sewer OT Base Charges	16080-0006	142,187.52	155,026.20	133,646.24	130,809.89	82,346.72	144,879.09	144,879.09
Sewer In-Town Usage Charge	16080-0007	260,898.74	255,899.08	243,134.20	255,206.07	136,714.94	269,596.69	269,596.69
Sewer OT Usage Charges	16080-0008	115,738.56	126,189.06	108,786.08	106,477.35	67,029.03	117,929.46	117,929.46
Penalties	16080-0009	7,300.00	18,000.00	20,000.00	70,689.74	12,838.89	15,000.00	15,000.00
Dormant Acct Fee	16080-0011	4,994.87	5,382.01	5,217.14	5,143.94	2,821.59	5,395.54	5,395.54
Avalability Fee	16080-0012	-	-	-	3,980.27			
SBC-Rut. Creek Operations	19020-0003	42,000.00	42,000.00	48,000.00	48,477.89	25,168.79	50,000.00	50,000.00
SBC Sewer Rehab	19020-0004	-	-	-	-	8,379.00	11,172.00	11,172.00
Reimbursement of Const. Cost	19020-0005	13,797.00	-	-	-	-	-	-
Nutrient Credit	24040-0003	400.00	700.00	600.00	554.08	304.61	400.00	400.00
CARES Act Utility Forgiveness	33020-0002	15,409.56	11,011.37					
Transfer from Reserve							260,710.96	227,326.61
USDA Grant Funds	41040-0006	47,918.19	-	139,338.26	1,262,515.42			
<b>Revenue Totals</b>		<b>999,747.48</b>	<b>942,052.08</b>	<b>1,040,942.12</b>	<b>2,228,356.84</b>	<b>525,817.62</b>	<b>1,241,213.48</b>	<b>1,207,829.13</b>
<b>SEWER EXPENSES</b>								
<b>TOWN MANAGER</b>								
Wages	12110-1100	29,666.60	30,081.93	31,401.93	29,955.86	15,653.85	37,732.48	37,524.95
PT Wages	12110-1300	3,981.54	4,036.73	4,336.11	4,176.56	2,157.75	4,640.94	4,552.92
FICA	12110-2100	2,574.08	2,610.08	2,733.96	2,829.10	1,427.64	2,886.53	2,870.66
VRS	12110-2200	6,229.99	6,317.21	6,594.41	6,280.53	3,278.82	6,949.22	6,924.13
Health Insurance	12110-2300	2,865.60	2,836.80	3,078.00	2,840.24	1,530.45	3,351.60	3,351.60
Group Life Insurance	12110-2400	397.53	403.10	420.79	400.80	209.16	443.43	441.83
STD/Long-Term Disability	12110-2500	156.64	158.83	165.80	158.76	69.03	174.72	174.09
Unemployment Insurance	12110-2600	-	-	-	-	-	-	-
Contingency	12110-5000	40,409.56	13,584.47					
<b>Town Manager Totals</b>		<b>86,281.54</b>	<b>60,029.15</b>	<b>48,730.99</b>	<b>46,641.85</b>	<b>24,326.70</b>	<b>56,178.92</b>	<b>55,840.17</b>
<b>FINANCE DEPARTMENT</b>								
Wages	12420-1100	29,313.76	29,724.15	32,163.66	31,034.58	15,500.43	30,949.42	30,609.39
PT Wages	12420-1300	6,364.94	8,624.01	9,264.06	7,703.05	4,190.64	9,915.12	9,727.07
FICA	12420-2100	2,729.42	2,933.63	3,169.22	2,717.78	1,412.16	3,126.14	3,085.74
VRS	12420-2200	4,690.20	4,755.86	5,445.31	4,611.59	2,442.67	5,239.74	5,182.17
Health Insurance	12420-2300	5,158.08	5,106.24	5,540.40	4,915.75	2,608.73	6,703.20	6,703.20
Group Life Insurance	12420-2400	392.80	398.30	430.99	386.36	204.58	414.72	410.17
Unemployment Insurance	12420-2600	-	-	-	-	-	-	-
Banking Service Charges	12420-3160	1,500.00	100.00	-	79.45	-	-	-
Service Contracts	12420-3320	2,750.00	3,710.00	3,700.00	3,541.32	2,750.00	3,000.00	3,000.00
Postage	12420-5210	2,500.00	3,710.00	3,700.00	3,055.89	1,476.73	3,700.00	3,700.00
Supplies	12420-6001		2,200.00	2,200.00		1,486.00	2,000.00	2,000.00
<b>Finance Totals</b>		<b>55,399.20</b>	<b>61,262.21</b>	<b>65,613.65</b>	<b>58,045.77</b>	<b>32,071.94</b>	<b>65,048.33</b>	<b>64,417.73</b>

Account Name	Account Code	FY 21 Budget	FY 22 Budget	FY 23 Budget	FY 24 Budget			
		FY 21 Amended	FY 22 Amended Total	FY 23 Approved	FY 22 EOY	FY 23 @ 12/31/22	FY 24 Town Manager Recommended	FY 24 Approved
Supplies	12420-6001		2,200.00	2,200.00		1,486.00	2,000.00	2,000.00
<b>Finance Totals</b>		<b>55,399.20</b>	<b>61,262.21</b>	<b>65,613.65</b>	<b>58,045.77</b>	<b>32,071.94</b>	<b>65,048.33</b>	<b>64,417.73</b>
<b>SEWER OPERATIONAL DEPARTMENT</b>								
Wages	44000-1100	125,441.77	127,197.95	138,423.95	133,988.08	68,882.09	183,688.93	181,011.05
PT Wages	44000-1300	-	-					
Other/Holiday	44000-1400	3,779.20	5,051.42	5,553.68	7,974.04	5,084.51	5,878.07	5,766.59
FICA	44000-2100	9,885.40	10,117.08	11,014.29	10,897.94	5,678.41	14,501.88	14,288.49
VRS	44000-2200	20,070.68	20,351.67	23,435.17	20,350.81	10,516.12	31,098.54	30,645.17
Health Insurance	44000-2300	23,880.00	23,640.00	25,650.00	23,375.78	12,805.71	33,516.00	33,516.00
Group Life Insurance	44000-2400	1,680.92	1,704.45	1,854.88	1,729.20	923.16	2,461.43	2,425.55
Long-Term Disability	44000-2500	185.59	191.95	214.27	178.11	89.25	229.33	224.98
Unemployment Insurance	44000-2600	50.00	-	66.00	79.20	-	41.60	41.60
Worker's Comp	44000-2700	2,063.48	2,239.22	2,376.64	1,723.50	2,750.00	3,395.61	3,359.10
Sludge & Trash Removal-Rut.Crk	44000-3120	2,000.00	2,000.00	2,000.00	1,550.00	465.00	2,000.00	2,000.00
Testing Services	44000-3140	35,000.00	38,000.00	38,000.00	26,760.73	16,511.35	50,666.00	50,666.00
Professional Svcs	44000-3150	3,200.00	3,200.00	3,200.00	3,000.00	1,250.00	3,000.00	3,000.00
Repair & Maint. Svcs-Rut Crk	44000-3310	20,000.00	15,000.00	14,000.00	10,748.25	1,280.67	18,666.00	18,666.00
Advertising	44000-3600	1,000.00	500.00	500.00	-	352.20	500.00	500.00
Electrical Svcs-Rut. Crk	44000-5100	35,316.60	35,000.00	35,000.00	34,397.96	22,098.83	41,426.32	41,426.32
Water, Sewer -Rut. Crk	44000-5120	12,285.67	6,000.00	6,000.00	5,487.98	2,250.71	9,705.00	9,705.00
Electrical Svcs-Pump Station	44000-5130	1,905.07	2,000.00	1,622.92	1,498.43	993.58	1,785.30	1,785.30
Water, Sewer-Pump Station	44000-5140	200.00	200.00	200.00	187.20	93.68	187.20	187.20
Postage	44000-5210	2,000.00	500.00	250.00	17.28		250.00	250.00
Telecommunications	44000-5230	3,660.00	4,080.00	4,260.00	3,142.82	1,406.94	4,260.00	4,260.00
Property Insurance	44000-5304	6,632.16	5,617.17	5,617.17	5,617.17	3,572.70	3,572.70	3,572.70
Motor Vehicle Insurance	44000-5305	416.77	448.05	448.05	428.43	1,126.76	360.70	360.70
Lease/Rent Equipment	44000-5410	-	-					
Travel-Mileage/Hotel/Conference	44000-5501	4,000.00	4,000.00	3,000.00	1,019.00	225.00	3,000.00	3,000.00
Permits	44000-5600	8,000.00	4,000.00	4,000.00	600.00		4,000.00	4,000.00
Dues & Memberships	44000-5810	2,000.00	1,217.86	2,000.00	3,157.20	324.00	2,000.00	2,000.00
Office Supplies	44000-6001	2,500.00	2,500.00	2,000.00	163.83	98.80	2,000.00	2,000.00
Lab Supplies	44000-6004	6,000.00	6,000.00	7,000.00	3,396.57	2,818.72	8,235.00	8,235.00
Repair & Maint. Supplies-Rut. Crk	44000-6007	28,797.00	15,000.00	18,000.00	13,435.50	3,046.58	27,692.00	27,692.00
Fuel/Oil	44000-6008	2,000.00	2,000.00	2,000.00	-	2,396.34	2,000.00	2,000.00
Vehicle & Equip Supplies	44000-6009	5,000.00	3,000.00	3,000.00	496.67	84.98	3,000.00	3,000.00
Uniforms	44000-6011	1,500.00	1,500.00	2,000.00	126.34	960.23	2,000.00	2,000.00
Chemicals-Rut Crk	44000-6051	7,000.00	2,500.00	3,000.00	587.00	266.40	4,615.00	4,615.00
Equipment-Rut Crk	44000-8001	-	-					
Vehicles	44000-8005	-	-				42,500.00	15,000.00
<b>Treatment Totals</b>		<b>377,450.31</b>	<b>344,756.82</b>	<b>365,687.02</b>	<b>316,115.02</b>	<b>168,352.72</b>	<b>512,232.61</b>	<b>481,199.75</b>

Account Name	Account Code	FY 21 Budget	FY 22 Budget	FY 23 Budget	FY 24 Budget			
		FY 21 Amended	FY 22 Amended Total	FY 23 Approved	FY 22 EOY	FY 23 @ 12/31/22	FY 24 Town Manager Recommended	FY 24 Approved
<b>SEWER MAINTENANCE DEPARTMENT</b>								
Wages	45000-1100	120,911.58	101,978.35	109,524.75	77,489.40	43,558.51	127,550.81	125,304.20
PT Wages	45000-1300	748.14	650.97	699.29	525.23	446.73	748.35	734.15
Other Pay/Holiday	45000-1400	1,856.38	1,592.82	1,710.69	-	-	1,856.90	1,821.68
FICA	45000-2100	9,448.98	7,972.99	8,563.01	5,649.56	3,196.76	9,956.94	9,781.29
VRS	45000-2200	23,359.05	16,316.54	18,542.54	11,854.32	6,926.65	21,594.35	21,214.00
Health Insurance	45000-2300	21,492.00	21,276.00	23,085.00	15,391.19	8,981.82	27,818.28	27,818.28
Group Life Insurance	45000-2400	1,848.86	1,366.51	1,467.63	992.69	580.08	1,709.18	1,679.08
Long-Term Disability	45000-2500	-	-	-	-	-	48.05	48.05
Unemployment Insurance	45000-2600	-	-	-	-	-	-	-
Worker's Comp	45000-2700	-	-	-	-	-	-	-
Repair & Maint. Services	45000-3310	-	-	-	-	-	-	-
Professional Services	45000-3320	-	-	-	-	2,750.00	-	-
Telecommunication	45000-5230	-	-	-	-	-	-	-
Motor Vehicle Insurance	45000-5305	1,371.69	1,474.64	1,474.64	1,410.07	342.35	1,126.76	1,126.76
Lease of Equipment	45000-5410	4,000.00	2,000.00	2,000.00	-	-	5,000.00	5,000.00
Travel-Mileage/Conference/Hotel	45000-5501	-	-	-	-	-	-	-
Misc	45000-5800	-	-	-	-	-	-	-
Dues & Memberships	45000-5810	-	-	-	-	-	-	-
Repair & Maint. Supplies	45000-6007	10,000.00	8,000.00	8,000.00	4,991.57	3,928.32	8,000.00	8,000.00
Fuel	45000-6008	-	-	-	-	-	-	-
Vehicle/Power Equipment Supplies	45000-6009	-	-	-	-	-	-	-
Uniforms	45000-6011	-	-	-	-	-	-	-
Equipment/Vehicles	45000-8005	-	-	-	-	-	-	18,000.00
<b>Maintenance Totals</b>		<b>195,036.67</b>	<b>162,628.83</b>	<b>175,067.55</b>	<b>118,304.03</b>	<b>70,711.22</b>	<b>205,409.61</b>	<b>220,527.48</b>
Revenue Refund	92000-90000		15,635.07					
<b>Debt Payments</b>								
Sterling Bank WWTP Refi Prin	95000-9002	179,250.00	203,235.00	210,136.13		105,067.99	217,275.00	217,275.00
Sterling Bank WWTP Refi Int	95000-9003	67,250.00	67,075.00	60,170.78		30,866.36	53,033.00	53,033.00
Sewer Rehab Principle	95000-9004		11,450.00	69,184.17		28,627.08	70,017.22	70,017.22
Sewer Rehab Interest	95000-9005		15,980.00	46,351.83		29,140.92	45,518.78	45,518.78
Debt Reserve	95000-9010	39,079.76	-	-		-	-	-
Capital Program		-	-	-		-	-	-
<b>Debt Totals</b>		<b>285,579.76</b>	<b>297,740.00</b>	<b>385,842.91</b>	<b>-</b>	<b>193,702.35</b>	<b>385,844.00</b>	<b>385,844.00</b>
<b>Sewer Fund Expense Totals</b>		<b>999,747.48</b>	<b>942,052.08</b>	<b>1,040,942.12</b>	<b>539,106.67</b>	<b>489,164.93</b>	<b>1,224,713.48</b>	<b>1,207,829.13</b>

GARBAGE FUND		FY 21 Budget	FY 22 Budget	FY 23 Budget	FY 23 Budget			
Account Name	Account Code	FY 21 Amended	FY 22 Approved	FY 23 Approved	FY 22 EOY	FY 23 @ 12/31/22	FY 24 Town Manager Recommended	FY 24 Approved
<b>GARBAGE REVENUE</b>								
Garbage IT Charges	16080-0005	121,677.40	121,264.00	122,451.20	122,101.23	61,334.71	138,492.00	138,492.00
Garbage OT Charges	16080-0006	17,119.00	17,140.20	17,299.20	17,469.70	8,730.78	19,944.00	19,944.00
Penalties	16080-0009	2,000.00	2,800.00	2,800.00	13,672.94	2,320.76	5,000.00	5,000.00
Transfer from Garbage Reserve	41040-0006	501.21	2,438.03	11,577.44				
Transfer for Other Funds		556.59						
<b>Revenue Totals</b>		<b>\$ 141,854.20</b>	<b>\$ 143,642.23</b>	<b>\$ 154,127.84</b>	<b>\$ 153,243.87</b>	<b>\$ 72,386.25</b>	<b>\$ 163,436.00</b>	<b>\$ 163,436.00</b>
<b>TOWN MANAGER</b>								
Wages	12110-1100	2,966.66	3,008.19	3,140.19	3,111.26	1,565.33	3,309.15	3,297.20
PT Wages	12110-1300	442.39	448.53	481.79	463.99	239.88	515.66	505.88
FICA	12110-2100	260.79	264.44	277.08	486.52	144.55	292.60	290.94
VRS	12110-2200	623.00	631.72	659.44	628.08	327.94	694.92	692.41
Health Insurance	12110-2300	286.56	283.68	307.80	284.00	153.01	335.16	335.16
Group Life Insurance	12110-2400	39.75	40.31	42.08	40.08	20.88	44.34	44.18
STD/Long-Term Disability	12110-2500	15.66	15.88	16.58	16.16	6.94	17.47	17.41
Contingency	12110-5000	-					565.48	678.34
<b>Town Manager Totals</b>		<b>\$ 4,634.81</b>	<b>\$ 4,692.75</b>	<b>\$ 4,924.96</b>	<b>\$ 5,030.09</b>	<b>\$ 2,458.53</b>	<b>\$ 5,774.79</b>	<b>\$ 5,861.52</b>
<b>FINANCE DEPARTMENT</b>								
Wages	12420-1100	1,582.78	1,604.94	1,733.71	1,617.36	828.27	1,615.11	1600.93863
PT Wages	12420-1300	163.20	221.13	237.54	197.33	107.46	254.23	249.41196
FICA	12420-2100	133.57	139.69	110.66	131.82	68.06	143.00	141.5518201
VRS	12420-2200	253.25	256.79	293.52	246.63	130.14	273.44	271.0389101
Health Insurance	12420-2300	286.56	283.68	307.80	271.05	143.39	335.16	335.16
Group Life Insurance	12420-2400	21.21	21.51	23.23	20.56	10.92	21.64	21.45257764
Banking Service Charges	12420-3160	100.00			5.92			
<b>Finance Totals</b>		<b>2,540.57</b>	<b>2,527.74</b>	<b>2,706.45</b>	<b>2,490.67</b>	<b>1,288.24</b>	<b>2,642.58</b>	<b>2,619.55</b>
<b>GARBAGE EXPENSES</b>								
Collection In-Town	43200-3160	113,125.44	114,598.32	123,036.96	125,088.51	50,400.88	129,646.32	129,646.32
Collection Out of Town	43200-3170	18,244.80	18,480.00	19,840.80	16,015.43	6,996.42	20,865.60	20,865.60
<b>Garbage Totals</b>		<b>\$ 131,370.24</b>	<b>\$ 133,078.32</b>	<b>\$ 142,877.76</b>	<b>\$ 141,103.94</b>	<b>\$ 57,397.30</b>	<b>\$ 150,511.92</b>	<b>\$ 150,511.92</b>
<b>GARBAGE MAINTENANCE DEPARTMENT</b>								
Wages	45000-1100	2,234.90	2,266.19	2,433.88	2,117.11	1,135.77	3,011.41	2,961.48
PT Wages	45000-1300	-						
Other Pay/Holiday	45000-1400	34.91	35.40	38.02			41.26	40.48
FICA	45000-2100	173.64	176.07	189.10	154.90	83.07	233.53	229.65
VRS	45000-2200	357.58	362.59	412.06	323.10	179.91	509.83	501.38
Health Insurance	45000-2300	477.60	472.80	513.00	420.77	234.18	670.32	670.32
Group Life Insurance	45000-2400	29.95	30.37	32.61	27.13	15.05	40.35	39.68
<b>Maintenance Totals</b>		<b>\$ 3,308.58</b>	<b>\$ 3,343.41</b>	<b>\$ 3,618.67</b>	<b>\$ 3,043.01</b>	<b>\$ 1,647.98</b>	<b>\$ 4,506.71</b>	<b>\$ 4,443.00</b>

ECONOMIC DEVELOPMENT AUTHORITY		FY 21 Budget	FY 22 Budget	FY 23 Budget	FY 24 Budget			
Account Name	Account Code	FY21 Amended	FY 22 Amended Total	FY 23 Approved	FY 22 EOY	FY 223@ 12/31/22	FY 24 Town Manager Recommended	FY 24 Approved
<b>IDA REVENUES</b>								
Lease/Sale of Lots	701-41020-0001	300,000.00	75,000.00	-	75,000.00			
BP Recoupment Rev	701-41030-0001	26,264.18	-	26,771.75	26,771.75	26,771.75	28,456.73	28,456.73
Bond Issue	701-41040-0001	8,592.50	7,476.25	6,325.00	7,475.00	6,404.22	5,148.76	5,148.76
Home Owners Reimb	701-41060-0001	-	1,350.00	1,433.40	477.80	1,433.40	2,815.14	2,815.14
Transfer from Other Funds		120,331.38	-					
<b>Revenue Totals</b>		<b>455,188.06</b>	<b>83,826.25</b>	<b>34,530.15</b>	<b>109,724.55</b>	<b>34,609.37</b>	<b>36,420.63</b>	<b>36,420.63</b>
<b>IDA EXPENSES</b>								
PT Wages	45000-1300	13,008.13	7,811.60	8,391.44	6,302.35	5,360.76	8,980.14	8,809.82
FICA	45000-2100	613.38	597.59	8,391.44	482.14	410.13	686.98	673.95
Worker's Comp	45000-2700	310.64	328.09	352.44	186.39	210.21	258.93	254.02
Repair & Maint. Svcs	81500-3310	-	3,750.00		1,250.00		-	-
Professional Services	81500-3150	5,000.00	1,250.00		3,750.00			
Electrical Svcs	81500-5100	200.00	200.00	200.00	118.31	82.14	180.00	180.00
Dues & Membership	81500-5810	2,731.00	2,731.00	2,728.00	2,731.00		2,800.00	2,800.00
Transfer to IDA fund b	81500-9200	313,324.91	60,157.97	14,466.83			7,014.58	23,702.84
Small Business Grant		120,000.00	-					
Capital expenses			7,000.00				-	18,000.00
<b>Expense Totals</b>		<b>455,188.06</b>	<b>76,826.25</b>	<b>34,530.15</b>	<b>14,820.19</b>	<b>6,063.24</b>	<b>19,920.63</b>	<b>36,420.63</b>

## Budget Totals:

Revenue Totals	4,295,565.61	517,863.14	3,920,724.41		4,866,802.16	4,837,737.61	4,516,511.06
Expense Totals	4,325,653.55	497,731.94	3,920,723.42		2,018,385.83	4,782,005.33	4,516,511.05

## FY24 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%
Administrative Analyst	100%	0%	0%	0%
<b>Town Manager Total</b>				
Treasurer	50%	25%	24%	1%
Deputy Town Treasurer	23%	45%	30%	2%
Office Assistant (2)	20%	40%	39%	1%
<b>Finance Total</b>				
Chief of Police	100%	0%	0%	0%
Captain	100%	0%	0%	0%
Detective	100%	0%	0%	0%
Officers (3)	100%	0%	0%	0%
Alison Davis (Split)	100%	0%	0%	0%
PT Office Assistant (2)	100%	0%	0%	0%
PT Officer (4)	100%	0%	0%	0%
Holiday Pay	100%	0%	0%	0%
Retiree Health	100%	0%	0%	0%
Overtime	100%	0%	0%	0%
<b>Police Total</b>				
Director of Plant Utilities	0%	50%	50%	0%
Plants Supervisor	0%	50%	50%	0%
WWTP Operator	0%	0%	100%	0%
WWTP Operator	0%	0%	100%	0%
Holiday	0%	0%	100%	0%
<b>Sewer Total</b>				
WTP Operator (2)	0%	100%	0%	0%
PT WTP Operator (2)	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%
Landscape/Maint	50%	25%	24%	1%
Maintenance Tech PT	30%	5%	5%	60%
Custodian	100%	0%	0%	0%
Holiday	9%	45%	45%	1%
<b>Utility Total</b>				

Undesignated Fund Balance and Contingency Calculation For FY24						1/26/2023	
<b>Permanent Fund principal for the <u>General</u> Fund</b>						GF Revenues	\$ 1,690,856
<b>(based on proposed FY24 Budget)</b>						Administration Fee (covered in W & S Funds)	-
						Net GF Revenues	\$ 1,690,856
Reserve per October 2010 policy	15%					Reserve per @	25%
GF target Permanent Fund principal	\$ 253,628.44					GF target Permanent Fund principal	\$ 422,714.07 ←
<b>Required contingency in the General Fund</b>						GF Expenses	\$ 1,690,856
<b>(based on proposed FY24 Budget)</b>						Reserve per October 2010 policy	3.0%
						GF Contingency	\$ 50,726 ←
<b>Permanent Fund principal for the Water Fund (based on the proposed FY24 Budget)</b>							
<b><u>Fund 501 WATER FUND</u></b>			<b><u>FY24 Budget</u></b>				
DEBT SERVICE			\$ 424,318	Debt		424,318	
ALL OTHER EXPENSES			\$ 993,651	25%/Operation		\$ 248,413	
<b>Total</b>						WF target Permanent Fund principal	\$ 672,731 ←
<b>Permanent Fund principal for the Sewer Fund (based on the proposed FY24 Budget)</b>							
<b><u>Fund 502 SEWER FUND</u></b>			<b><u>FY24 Budget</u></b>				
DEBT SERVICE			\$ 385,844	Debt		385,844	
ALL OTHER EXPENSES			\$ 821,985	25%/Operation		\$ 205,496	
<b>Total</b>						SF target Permanent Fund principal	\$ 591,340 ←
<b>Permanent Fund principal for the Garbage Fund (based on the proposed FY24 Budget)</b>							
<b><u>Fund 514 GARBAGE FUND</u></b>			<b><u>FY24 Budget</u></b>				
ALL EXPENSES			163,436	25% operation		\$ 40,859	
						Garb target Permanent Fund principal	\$ 40,859
						<b>Total of all undesignated fund balances</b>	<b>\$ 1,727,644</b>
General Fund Permanent Fund		\$ 422,714					
General Fund Contingency		\$ 50,726					
Water Fund Permanent Fund		\$ 672,731					
Sewer Fund Permanent Fund		\$ 591,340					
Garbage Fund Permanent Fund		\$ 40,859					

### TOWN OF AMHERST DEBT BALANCES & DEBT PAYMENTS

Description	Original Loan Amount	Outstanding Loan Balance at 12/31/22	Interest Rate	Maturity Date	Principal Payment FY24	Interest Payment FY24	Total Debt Payment FY24
Sterling Debt Refi	\$ 3,933,409.44	\$ 2,632,457.89	3.35%	6/30/2030	\$ 319,521.60	\$ 77,988.65	\$ 397,510.25
Mainstreet Water Line	\$ 2,368,672.03	\$ 1,962,713.87	2.25%	1/1/2047	\$ 78,352.35	\$ 14,866.45	\$ 93,218.80
60 W. Water Line	\$ 565,935.00	\$ 407,387.66	3.00%	7/1/2043	\$ 17,202.68	\$ 11,841.24	\$ 29,043.92
Sewer Sliplining Project	\$ 3,414,000.00	\$ 3,368,172.76	3.63%	2/10/2062	\$ 70,017.22	\$ 45,518.78	\$ 115,536.00
Water Treatment Plan Re	\$ 3,730,000.00	\$ 3,730,000.00	2.50%	7/1/2052	\$ 84,247.39	\$ 90,600.30	\$ 174,847.69
Outstanding Debt Balances							
		Sliplining	Sterling Refi	60 WL	Main St. WL	WTP Loan	Total
	<b>FY 2022</b>	3,402,582.45	2,786,969.72	415,674.50	\$ 2,001,670.91	\$ 3,730,000.00	\$ 8,934,315.13
	<b>FY 2023</b>	3,333,398.28	2,477,946.02	398,976.52	\$ 1,923,318.56	\$ 3,685,470.92	\$ 8,485,712.02
	<b>FY 2024</b>	3,263,381.07	2,158,424.53	381,773.84	\$ 1,843,193.36	\$ 3,594,870.62	\$ 7,978,262.35
	<b>FY 2025</b>	3,192,270.78	1,828,048.64	364,051.20	\$ 1,761,255.21	\$ 3,502,174.53	\$ 7,455,529.58
	<b>FY 2026</b>	3,120,176.53	1,486,449.61	345,792.90	\$ 1,677,463.08	\$ 3,407,334.17	\$ 6,917,039.76
	<b>FY 2027</b>	3,047,084.73	1,233,244.99	326,982.73	\$ 1,591,775.02	\$ 3,310,299.94	\$ 6,462,302.68
	<b>FY 2028</b>	2,973,094.88	868,042.60	307,604.03	\$ 1,504,148.13	\$ 3,211,021.09	\$ 5,890,815.85
	<b>FY 2029</b>	2,897,967.90	389,981.55	287,639.61	\$ 1,414,538.55	\$ 3,109,445.69	\$ 5,201,605.40
	<b>FY 2030</b>	2,821,801.40	0	267,071.77	\$ 1,322,901.41	\$ 3,005,520.63	\$ 4,595,493.81
	<b>FY 2031</b>	2,744,580.98		245,882.27	\$ 1,229,190.84	\$ 2,899,191.55	\$ 4,374,264.66
	<b>FY 2032</b>	2,666,393.84		224,052.32	\$ 1,133,359.93	\$ 2,790,402.83	\$ 4,147,815.08



FY24 TOWN OF AMHERST VEHICLES				
MAKE	MODEL	YEAR	VIN NUMBER	MILEAGE
POLICE				
Ford	Interceptor (Watts)	2017	254	108,827
Ford	Interceptor (Payne)	2021	6442	10,170
Chevrolet	Tahoe (Shiflett)	2022	2110	1,985
Ford	Interceptor (Robinson)	2017	7002	80,777
Ford	Interceptor (Spare)	2015	1494	103,251
Ford	Interceptor (Martin)	2021	6441	14,282
Ford	Interceptor (Rose)	2016	8692	115,685
MAINTENANCE				
Ford	SUV	2007	7723	103,415
Dodge	Pickup	2014	4675	74,475
Chevy	Pickup	2011	5012	84,704
Dodge	Work Truck	2013	7481	70,293
GMC	Dump Truck	2003	9981	50,347
Ford	Explorer (Office)	2011	4253	72,213
UTILITIES				
Dodge	Wastewater	2012	9843	70,093
Dodge	Water	2008	4271	105,503
Ford	Explorer-Moved from Police	2014	8654	120,621

Town of Amherst, Virginia  
Balance Sheet  
Governmental Funds  
June 30, 2022

	<u>General</u>	<u>Forfeited Assets Fund</u>	<u>Total</u>
<b>ASSETS</b>			
Cash and cash equivalents	\$ 2,970,183	\$ 3,400	\$ 2,973,583
Receivables (net of allowance for uncollectibles):			
Accounts receivable	105,605	-	105,605
Lease receivable	24,783	-	24,783
Due from other funds	318	-	318
Due from other governmental units	37,870	-	37,870
Prepaid items	8,934	-	8,934
Total assets	<u>\$ 3,147,693</u>	<u>\$ 3,400</u>	<u>\$ 3,151,093</u>
<b>LIABILITIES</b>			
Accounts payable	\$ 34,950	\$ -	\$ 34,950
Accrued liabilities	25,975	-	25,975
Unearned revenue	907,137	-	907,137
Total liabilities	<u>\$ 968,062</u>	<u>\$ -</u>	<u>\$ 968,062</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>			
Lease related	\$ 23,123	\$ -	\$ 23,123
Total deferred inflows of resources	<u>\$ 23,123</u>	<u>\$ -</u>	<u>\$ 23,123</u>
<b>FUND BALANCES</b>			
Nonspendable	\$ 8,934	\$ -	\$ 8,934
Restricted	-	330	330
Assigned	-	3,070	3,070
Unassigned	2,147,574	-	2,147,574
Total fund balances	<u>\$ 2,156,508</u>	<u>\$ 3,400</u>	<u>\$ 2,159,908</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 3,147,693</u>	<u>\$ 3,400</u>	<u>\$ 3,151,093</u>

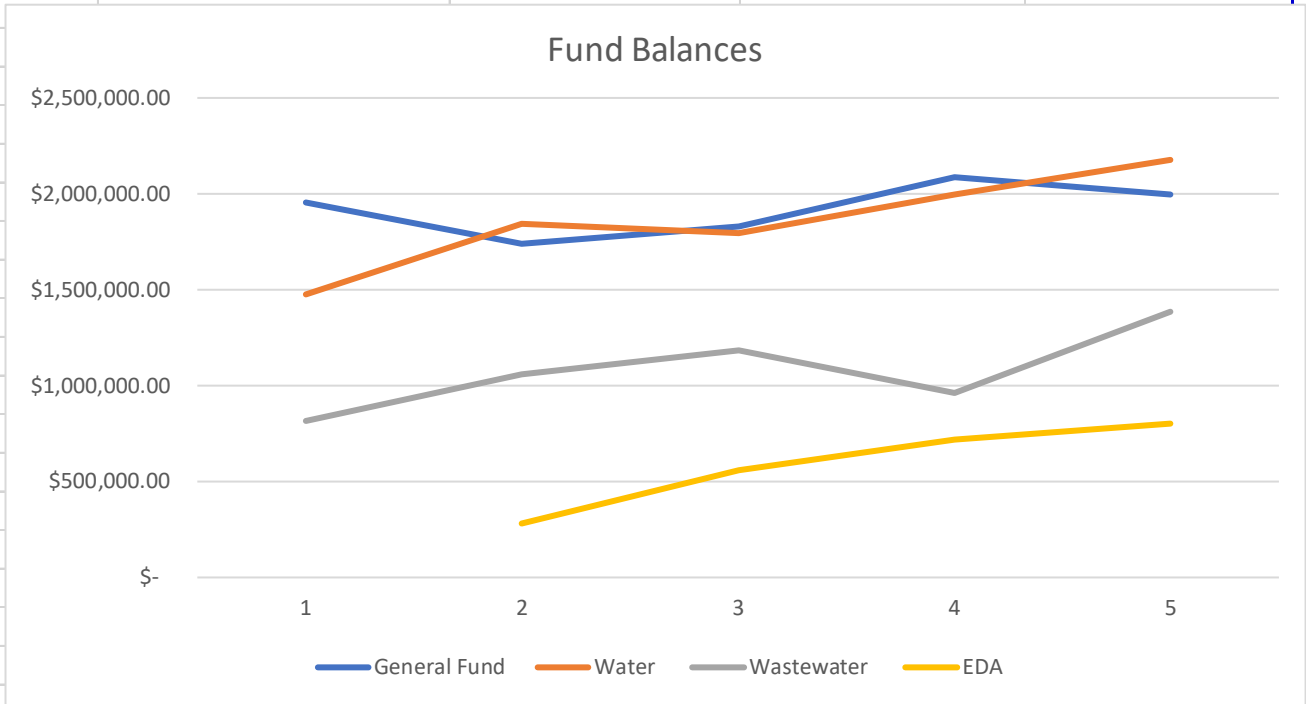
The notes to financial statements are an integral part of this statement.

Town of Amherst, Virginia  
Statement of Net Position  
June 30, 2022

	Primary Government			Component Unit IDA
	Governmental	Business-type	Total	
	Activities	Activities		
<b>ASSETS</b>				
Cash and cash equivalents	\$ 2,973,583	\$ 3,066,032	\$ 6,039,615	\$ 804,400
Cash and cash equivalents, restricted	-	431,748	431,748	-
Receivables:				
Accounts receivable	105,605	462,571	568,176	-
Due from other governmental units	37,870	-	37,870	-
Internal balances	318	(318)	-	-
Inventories	-	82,909	82,909	-
Prepaid items	8,934	10,151	19,085	-
Lease receivable	24,783	-	24,783	-
Capital assets (net of accumulated depreciation):				
Land and land improvements	1,267,930	25,084	1,293,014	-
Buildings and improvements	707,203	-	707,203	-
Plant	-	1,830,066	1,830,066	-
Machinery and equipment	213,114	11,453	224,567	-
Infrastructure	-	6,164,028	6,164,028	-
Construction in progress	-	8,503,047	8,503,047	-
Total assets	<u>\$ 5,339,340</u>	<u>\$ 20,586,771</u>	<u>\$ 25,926,111</u>	<u>\$ 804,400</u>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>				
Pension related items	\$ 176,083	\$ 167,612	\$ 343,695	\$ -
OPEB related items	10,229	11,502	21,731	-
Total deferred outflows of resources	<u>\$ 186,312</u>	<u>\$ 179,114</u>	<u>\$ 365,426</u>	<u>\$ -</u>
<b>LIABILITIES</b>				
Accounts payable	\$ 34,950	\$ 323,575	\$ 358,525	\$ 446
Retainage payable	-	130,747	130,747	-
Accrued liabilities	25,975	41,431	67,406	-
Unearned revenue	907,137	-	907,137	-
Long-term liabilities:				
Due within one year	4,377	626,668	631,045	-
Due in more than one year	556,714	10,612,936	11,169,650	-
Total liabilities	<u>\$ 1,529,153</u>	<u>\$ 11,735,357</u>	<u>\$ 13,264,510</u>	<u>\$ 446</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>				
Lease related	\$ 23,123	-	\$ 23,123	-
Pension related items	323,960	296,068	620,028	-
OPEB related items	10,330	11,615	21,945	-
Total deferred inflows of resources	<u>\$ 357,413</u>	<u>\$ 307,683</u>	<u>\$ 665,096</u>	<u>\$ -</u>
<b>NET POSITION</b>				
Net investment in capital assets	\$ 2,188,247	\$ 5,880,686	\$ 8,068,933	\$ -
Restricted for debt reserves	-	431,748	431,748	-
Restricted for forfeited assets	330	-	330	-
Unrestricted	1,450,509	2,410,411	3,860,920	803,954
Total net position	<u>\$ 3,639,086</u>	<u>\$ 8,722,845</u>	<u>\$ 12,361,931</u>	<u>\$ 803,954</u>

The notes to financial statements are an integral part of this statement.

Fund Balances and Analysis of Reserves				
Year	General Fund	Water	Wastewater	EDA
2016	\$ 1,203,035.00	\$ 1,191,623.00	\$ 726,216.00	
2017	\$ 1,458,055.00	\$ 1,360,124.00	\$ 946,198.00	
2018	\$ 1,954,032.00	\$ 1,477,324.00	\$ 819,116.00	
2019	\$ 1,743,817.00	\$ 1,848,141.00	\$ 1,063,572.00	\$ 280,479.00
2020	\$ 1,834,360.00	\$ 1,799,144.00	\$ 1,188,806.00	\$ 562,748.00
2021	\$ 2,089,532.00	\$ 1,997,481.00	\$ 960,340.00	\$ 716,372.00
2022	\$ 2,000,965.98	\$ 2,182,806.34	\$ 1,386,953.67	\$ 804,400.44



**Losses:**

General Fund loss from FY 18-19 reflects transfer of funds to the IDA fund, rather than combined.

Wastewater Fund loss in from FY 17-18 reflects engineering expenses for sliplining project.

Water fund lostt in FY 20 is engineering funds paid by the Town for the WTP upgrade.

Table with columns for Town of Amherst Pay Plan, Step, Grade, and various numerical values. Includes a notes section at the bottom regarding merit plan application and upper limits.

### Town of Amherst Zoning Fees

September 20, 2008

**Sec. 18.1-1009. Administrative fee structure.**

In order to cover costs incurred by the town council, the commission, the board of zoning appeals and the zoning administrator incidental to the review, hearing and reporting of the processing applications for a zoning certificate for a permitted use or a special use permit, a zoning amendment, an administrative review, a variance, a site plan and subdivision plats, the following fees shall be required to accompany appropriate applications:

<u>Application Type</u>	<u>Application Fee</u>
Permitted Use	No fee
Special Use Permit	\$ 300
Zoning Ordinance Amendment	\$ 300
Variance	\$ 150
Any other application to the Board of Zoning Appeals	\$ 300
Site Plan subject to special review under Section 1103	\$ 200
Other Site Plan	No fee
Subdivision Pre-application review	No fee
Preliminary Plat	\$ 40
Final Plat	\$60+\$15/lot



## TOWN OF AMHERST

### Appropriation Request Form

DEPARTMENT: Various

REASON FOR REQUEST: To appropriate funds for Expenses

Transfer from Expense Item #	Expense Item Name	Dollar Amount
100-3-18030-0001	Refunds- Conf. Costs	477.28
100-3-16030-0001	Reimbursement of CIT Pay	16,000.00
100-3-18030-0001	Reimburse Medicare Supplement	1,644.00
100-3-24010-0001	DCJS Grants	5,572.00
100-4-18990-0003	Donations	5,000.00

Transfer To Expense Item #	Expense Item Name	Dollar Amount
100-4-11010-5501	Travel	477.28
100-4-31100-1500	Security Pay	16,000.00
100-4-31100-2300	Health Insurance	1,644.00
100-4-31100-6001	OFFICE SUPPLIES	1,705.00
100-4-31100-1200	Overtime	3,253.00
100-4-31100-5501	Travel-Mileage	614.00
100-4-31100-5700	Events	5,000.00