

AN ORDINANCE TO ESTABLISH THE [BUDGET](#) FOR THE TOWN OF AMHERST, VIRGINIA FOR THE FISCAL YEAR BEGINNING JULY 1, 2025 AND ENDING JUNE 30, 2026, 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, 2025, 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 FY26 Town of Amherst budget and approved appropriations for the respective funds.

Estimated Revenues

General Fund	\$2,277,147
Water Fund	\$1,671,113
Sewer Fund	\$1,284,487
Garbage Fund	\$171,850
EDA Fund	\$73,476

Estimated Expenditures

General Fund	\$2,277,147
Water Fund	\$1,671,113
- Operations	\$1,217,066
- Debt Service	\$454,047
Sewer Fund	\$1,284,487
- Operations	\$898,644
- Debt Service	\$385,843
Garbage Fund	\$171,850
EDA Fund	\$73,476

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 RATES AND CHARGES

See attached Utility Rate and Fee Policy for rates related to water and sewer. The FY 26 budget includes an increase in water and sewer rates as well as an increase in water and sewer connection fees.

The monthly garbage rate remains unchanged from FY25’s rate of \$12.50

E. DONATIONS

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

Amount	Organization	Purpose/Conditions
\$15,000	Amherst Fire Department	Operating Costs, including water, sewer, electric, training, equipment.
\$3,000	Village Garden Club	Civic Beautification
\$2,500	Amherst County Museum and Historical Society	Utilities, Programming and repairs to the Museum building.
\$1,000	Neighbors Helping Neighbors	Supplies for Food Bank
\$2,000	Amherst/Nelson Tech Club	Technical assistance with events
\$23,500	Total Donations	

F. FUND BALANCE REQUIRMENTS

The Town of Amherst maintains a Fund Balance Policy to ensure that the Town has adequate funds to address emergency situations and ensure the Town’s credit worthiness. Required balances for the FY26 fiscal year are as follows:

General Fund Permanent Fund		\$472,236
General Fund Contingency		\$56,668
Water Fund Permanent Fund		\$757,822
Sewer Fund Permanent Fund		\$614,254
Garbage Fund Permanent Fund		\$42,962

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 2.8%, with an opportunity for merit raises of an additional 2%. This is consistent with changes in the Consumer Price Index last year.

Health insurance costs increased 12% this 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 10th of June, 2026 and reflects the complete budget for July 1, 2025 to June 30, 2026.

Mayor

Attest:

Clerk of Council

Account Name	Account Code	FY 25 Approved	FY 24 Actual	FY 25 @ 12/31/24	FY 26 Department Request	FY 26 TM Recommended	FY 26 Approved	FY 26 Amended Total	FY 26 Recommended less FY25 Adopted=Difference
GENERAL FUND REVENUES									
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	168,000.00	176,512.24	86,367.85	168,000.00	168,000.00	168,000.00	168,000.00	-
Consumer Utility Tax-Gas, Elec	12020-0001	25,000.00	28,509.16	12,981.41	25,200.00	25,200.00	25,200.00	25,200.00	200.00
Electric Consumption Tax	12020-0002	15,000.00	19,089.78	6,775.87	13,200.00	13,200.00	13,200.00	13,200.00	(1,800.00)
Business License Tax	12030-0006	180,000.00	210,746.40	12,981.41	200,000.00	200,000.00	200,000.00	200,000.00	20,000.00
Business Lic Tax-Interest & Pen	12030-0007	4,000.00	14,241.90	2,753.19	4,000.00	4,000.00	4,000.00	4,000.00	-
Motor Vehicle Licenses	12050-0001	42,000.00	41,670.91	42,882.62	42,000.00	42,000.00	42,000.00	42,000.00	-
Motor Vehicle Licenses Penalties/Interest	12050-0002	500.00	639.84	275.79	500.00	500.00	500.00	500.00	-
Bank Stock Fee	12060-0001	65,000.00	66,637.00	-	65,000.00	65,000.00	65,000.00	65,000.00	-
Cigarette Tax	12080-0001	30,000.00	30,078.78	24,000.00	30,000.00	30,000.00	30,000.00	30,000.00	-
Lodging Tax	12100-0001	20,000.00	20,322.05	8,870.28	17,000.00	17,000.00	17,000.00	17,000.00	(3,000.00)
Meals Tax	12110-0001	760,000.00	770,878.06	386,192.54	770,000.00	770,000.00	770,000.00	770,000.00	10,000.00
Meals Tax-Pen & Int.	12110-0002	600.00	2,341.92	762.54	1,500.00	1,500.00	1,500.00	1,500.00	900.00
Zoning Permits	13030-0007		580.00	900.00					-
Fines & Forfeitures	14010-0001	12,000.00	12,579.62	3,740.94	7,400.00	7,400.00	7,400.00	7,400.00	(4,600.00)
Interest on Bank Deposits	15010-0001	60,000.00	62,383.26	25,995.19	51,000.00	51,000.00	51,000.00	51,000.00	(9,000.00)
Interest on Investments	15010-0002	96,000.00	146,277.88	77,251.19	150,000.00	150,000.00	150,000.00	150,000.00	54,000.00
VIP Unrealized Gain/Loss	15010-0003	20,000.00	17,868.56	15,434.69	20,000.00	20,000.00	20,000.00	20,000.00	-
Tower Lease	15020-0005	10,859.16	10,859.16	5,429.58	10,859.16	10,859.16	10,859.16	10,859.16	-
Rent-Firing Range	15020-0006								-
Police Security	16030-0001	5,000.00	2,525.10		5,000.00	5,000.00	5,000.00	5,000.00	-
Refunds	18030-0001	5,544.00	8,143.64	3,366.38	5,220.00	5,220.00	5,220.00	5,220.00	(324.00)
Returned Check Fee	18030-0005	500.00	950.00	650.00	1,200.00	1,200.00	1,200.00	1,200.00	700.00
Accident Reports	18030-0006	300.00	210.00	105.00	300.00	300.00	300.00	300.00	-
Misc Rev	18030-0007		72.34	14,690.48	-	0.00	0.00	0.00	-
Collection Fee	18030-0008	2,000.00	1,998.55	198.77	1,500.00	1,500.00	1,500.00	1,500.00	(500.00)
Donations-Police	18990-0003		1,349.00	2,006.00	-	0.00	0.00	0.00	-
Sale of Surplus Property/Salvage	18990-0005		3,752.88	1,559.15	-	0.00	0.00	0.00	-
DMV Stop Fees	19020-0005	2,000.00	1,669.45	1,179.09	2,000.00	2,000.00	2,000.00	2,000.00	-
Rolling Stock Tax	22010-0007	2,600.00	5,500.57	2,879.17	2,800.00	2,800.00	2,800.00	2,800.00	200.00
Personal Property Tax Relief	22010-0009	17,455.92	17,455.92	17,455.92	17,455.92	17,455.92	17,455.92	17,455.92	-
Rental Tax	22010-0010	2,200.00	2,684.97	904.13	2,000.00	2,000.00	2,000.00	2,000.00	(200.00)
Game of Skills Tax			-						-
Communication Tax from State	22010-0030	66,000.00	67,469.19	32,963.05	65,000.00	65,000.00	65,000.00	65,000.00	(1,000.00)

Account Name	Account Code	FY 25 Approved	FY 24 Actual	FY 25 @ 12/31/24	FY 26 Department Request	FY 26 TM Recommended	FY 26 Approved	FY 26 Amended Total	FY 26 Recommended less FY25 Adopted=Difference
DCJS Grants	24010-0001		17,721.91	3,769.19					-
State Police Aid	24010-0003	64,664.00	51,010.00	35,224.00	70,448.00	70,448.00	70,448.00	70,448.00	5,784.00
Fire Programs Grant	24020-0001	15,000.00	15,000.00	15,000.00	15,000.00	15,000.00	15,000.00	15,000.00	-
Other Public Safety Grants	24020-0004								-
DCJS Federal Justice Grants	33010-0009		17,003.00	3,342.00					-
CARES Act Funding	33020-0002		(1,192,052.11)						-
Insurance Claims	41010-0001								-
Sale of Land/Vehicles/Buildings	41020-0001		1,200.00	500.00					-
Carryover from previous year for budget balance									-
FOIA Request	41040-0006		12.79						-
Transfers from Other Funds	41050-0006								-
Reserve Funds	42000-0000	0.00				127,861.40	127,861.40	513,564.00	127,861.40
General Fund Revenues Totals		1,692,223.08	655,893.72	849,387.42	1,763,583.08	1,891,444.48	1,891,444.48	2,277,147.08	199,221.40

Account Name	Account Code	FY 25 Approved	FY 24 Actual	FY 25 @ 12/31/24	FY 26 Department Request	FY 26 TM Recommended	FY 26 Approved	FY 26 Amended Total	FY 26 Recommended less FY25 Adopted=Difference
GENERAL FUND EXPENSES									
TOWN COUNCIL									
Council Pay	11010-1100	11,400.00	11,400.00	5,475.00	11,400.00	11,400.00	11,400.00	11,400.00	-
FICA	11010-2100	872.10	572.40	418.98	872.10	872.10	872.10	872.10	-
Travel-Milage/Hotels/Conference	11010-5501	6,000.00	3,248.43	1,615.75	4,000.00	4,000.00	4,000.00	4,000.00	(2,000.00)
Employee Recognition	11010-5811								-
Town Council Totals		18,272.10	15,220.83	7,509.73	16,272.10	16,272.10	16,272.10	16,272.10	(2,000.00)
TOWN MANAGER									
Wages	12110-1100	45,449.80	52,791.63	29,351.38	47,656.85	47,656.85	47,656.85	47,656.85	2,207.05
PT Wages	12110-1300	43,627.09	39,529.42	21,719.49	45,740.03	45,740.03	45,740.03	45,740.03	2,112.94
FICA	12110-2100	6,814.38	8,470.74	3,961.95	7,144.86	7,144.86	7,144.86	7,144.86	330.48
VRS	12110-2200	10921.59	11363.04	8882.18	11451.94	11451.94	11451.94	11451.94	530.35
Health Insurance	12110-2300	6,390.38	7,742.38	4,353.43	6,508.32	6,508.32	6,508.32	6,508.32	117.94
Group Life Insurance	12110-2400	536.31	709.93	347.32	562.35	562.35	562.35	562.35	26.04
STD/Long-Term Disability	12110-2500	239.97	264.88	101.88	69.00	69.00	69.00	69.00	(170.97)
Unemployment Insurance	12110-2600	20.00	17.64		20.00	20.00	20.00	20.00	-
Worker's Comp	12110-2700	131.80	125.03		98.43	98.43	98.43	98.43	(33.37)
Professional Svcs	12110-3150	4,000.00	1,996.32	45.25	8,000.00	8,000.00	8,000.00	8,000.00	4,000.00
Printing & Binding	12110-3500		-						-
Advertising	12110-3600	2,500.00	1,819.21	193.91	2,500.00	2,500.00	2,500.00	2,500.00	-
Contingency requirement	12110-5000	51,000.00	15,144.63	10,020.74	-	52,907.00	52,907.00	52,907.00	1,907.00
Postage	12110-5210	400.00	687.85	83.82	800.00	800.00	800.00	800.00	400.00
Telecommunications	12110-5230	1,080.00	990.00	540.00	1,080.00	1,080.00	1,080.00	1,080.00	-
Crime & Cyber Insurance	12110-5307	2,225.00	2,225.00	-	2,025.00	2,025.00	2,025.00	2,025.00	(200.00)
Tuition Reimbursement	12110-5400				4,500.00	4,500.00	4,500.00	4,500.00	4,500.00
Travel-Mileage/Hotel/Conference	12110-5501	3,500.00	3,823.58	2,001.24	4,000.00	4,000.00	4,000.00	4,000.00	500.00
Dues & Memberships	12110-5810	2,500.00	3,541.83	567.19	4,000.00	4,000.00	4,000.00	4,000.00	1,500.00
Capital Improvement Program	12110-8000								-
Town Manager Totals		181,336.32	151,243.11	82,169.78	146,156.79	199,063.79	199,063.79	199,063.78	17,727.47
Town Attorney	12210-3150	28,274.75	26,920.87	22,199.02	50,000.00	50,000.00	50,000.00	50,000.00	21,725.25
Independent Auditor	12240-3150	20,000.00	20,450.00	-	21,000.00	21,000.00	21,000.00	21,000.00	1,000.00
FINANCE DEPARTMENT									
	12420-1100	54,869.29	55,936.81	28,384.31	59,568.58	59,568.58	59,568.58	59,568.58	4,699.29
PT Wages	12420-1300	5,376.13	4,481.83	2,272.32	5,636.33	5,636.33	5,636.33	5,636.33	260.20
FICA	12420-2100	4,608.77	4,855.36	2,525.07	4,988.18	4,988.18	4,988.18	4,988.18	379.41
VRS	12420-2200	11,634.26	10,490.37	7,494.58	12,616.97	12,616.97	12,616.97	12,616.97	982.71
Health Insurance	12420-2300	10,819.12	11,173.54	9,121.63	11,050.68	11,050.68	11,050.68	11,050.68	231.56
Group Life Insurance	12420-2400	647.46	826.52	382.96	702.91	702.91	702.91	702.91	55.45

Account Name	Account Code	FY 25 Approved	FY 24 Actual	FY 25 @ 12/31/24	FY 26 Department Request	FY 26 TM Recommended	FY 26 Approved	FY 26 Amended Total	FY 26 Recommended less FY25 Adopted=Difference
Hybrid Disability	12420-2500	55.76	48.40	18.60	58.46	58.46	58.46	58.46	2.70
Unemployemnt Insurance	12420-2600	32.00	34.67	45.35	50.00	50.00	50.00	50.00	18.00
Worker's Comp	12420-2700	112.99	104.04	-	86.66	86.66	86.66	86.66	(26.33)
DMV Stops	12420-3009	2,000.00	1,950.00	750.00	2,000.00	2,000.00	2,000.00	2,000.00	-
Professional Svcs	12420-3150	3,800.00	22.86	46.48	3,800.00	3,800.00	3,800.00	3,800.00	-
Banking Service Charges	12420-3160	100.00	715.77	686.54	1,000.00	1,000.00	1,000.00	1,000.00	900.00
VIP Management Fee	12420-3170	3,500.00	2,386.08	1,547.21	3,500.00	3,500.00	3,500.00	3,500.00	-
Service Contracts	12420-3320	4,600.00	4,299.33	4,474.93	4,800.00	4,800.00	4,800.00	4,800.00	200.00
Advertising	12420-3600	200.00	855.66	174.96	200.00	200.00	200.00	200.00	-
Postage	12420-5210	3,000.00	3,638.16	1,212.73	3,600.00	3,600.00	3,600.00	3,600.00	600.00
Telecommunications	12420-5230	1,080.00	1,080.00	540.00	1,080.00	1,080.00	1,080.00	1,080.00	-
Tuition Reimbursement	12420-5400	1,200.00	5,506.00	-	1,200.00	1,200.00	1,200.00	1,200.00	-
Travel-Mileage/Hotel/Conference	12420-5501	3,000.00	1,374.63	1,001.29	2,000.00	2,000.00	2,000.00	2,000.00	(1,000.00)
Dues & Memberships	12420-5810	520.00	560.00	235.00	560.00	560.00	560.00	560.00	40.00
Office Supplies	12420-6001	4,000.00	6,170.19	1,099.09	4,000.00	4,000.00	4,000.00	4,000.00	-
Finance Totals		115,155.78	116,510.22	62,013.05	122,498.77	122,498.77	122,498.77	122,498.77	7,342.99

Account Name	Account Code	FY 25 Approved	FY 24 Actual	FY 25 @ 12/31/24	FY 26 Department Request	FY 26 TM Recommended	FY 26 Approved	FY 26 Amended Total	FY 26 Recommended less FY25 Adopted=Difference
Information Technology									
I.T. Services	12510-3150	15,000.00	12,837.21	5,106.92	15,000.00	15,000.00	15,000.00	15,000.00	-
Phone Maintenance	12510-3330		-						-
Website Maintenance	12510-3340	1,000.00	450.00	450.00	1,000.00	1,000.00	1,000.00	1,000.00	-
Microsoft Office Service	12510-5600	10,000.00	6,516.80	3,883.60	10,000.00	10,000.00	10,000.00	10,000.00	-
Tech Club Donation	12510-5610			2,000.00	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00
I.T. Supplies	12510-6002	5,000.00	4,169.24	1,930.51	5,000.00	5,000.00	5,000.00	5,000.00	-
I.T. Equipment	12510-8001	5,000.00	12,391.42	1,319.00	20,000.00	20,000.00	20,000.00	20,000.00	15,000.00
I.T. Totals		36,000.00	36,364.67	14,690.03	53,000.00	53,000.00	53,000.00	53,000.00	17,000.00
POLICE DEPARTMENT									
Wages	31100-1100	489,307.91	434,532.70	192,023.54	459,837.21	459,837.21	459,837.21	459,837.21	(29,470.70)
Overtime	31100-1200	9,667.19	11,351.18	5,709.98	10,000.00	10,000.00	10,000.00	10,000.00	332.81
PT Wages	31100-1300	30,000.00	22,146.78	9,384.48	31,482.64	31,482.64	31,482.64	31,482.64	1,482.64
Other Pay/Holiday	31100-1400	15,798.25	10,807.56	5,984.14	14,562.53	14,562.53	14,562.53	14,562.53	(1,235.72)
Security Wages	31100-1500	5,000.00	2,557.50	-	5,000.00	5,000.00	5,000.00	5,000.00	-
FICA	31100-2100	41,676.89	35,311.65	15,393.35	39,396.24	39,396.24	39,396.24	39,396.24	(2,280.65)
VRS	31100-2200	101,323.94	71,182.49	38,885.86	95,315.81	95,315.81	95,315.81	95,315.81	(6,008.13)
Health Insurance	31100-2300	83,575.80	69,160.19	32,430.31	85,182.00	85,182.00	85,182.00	85,182.00	1,606.20
Group Life Insurance	31100-2400	5,773.83	5,501.14	2,197.45	5,426.08	5,426.08	5,426.08	5,426.08	(347.75)
STD/Long-Term Disability	31100-2500	131.10	103.30	43.72	137.47	137.47	137.47	137.47	6.37
Unemployment Insurance	31100-2600	68.73	85.22	18.78	69.15	69.15	69.15	69.15	0.42
Worker's Comp	31100-2700	16,356.36	14,140.75	-	15,902.11	15,902.11	15,902.11	15,902.11	(454.25)
LODA Insurance	31100-2710	3,300.00	2,642.00	-	3,621.00	3,621.00	3,621.00	3,621.00	321.00
Maint Services	31100-3310	2,000.00	425.00	5.98	2,000.00	2,000.00	2,000.00	2,000.00	-
Professional Services	31100-3320	8,000.00	17,399.00	3,375.00	5,000.00	5,000.00	5,000.00	5,000.00	(3,000.00)
CODE RED	31100-3400	2,700.00	2,700.00	-	2,700.00	2,700.00	2,700.00	2,700.00	-
Advertising	31100-3600	1,200.00	1,212.74	206.56	1,200.00	1,200.00	1,200.00	1,200.00	-
Postage	31100-5210	500.00	66.00	22.36	500.00	500.00	500.00	500.00	-
Telecommunications	31100-5230	11,640.00	10,392.81	3,658.98	11,640.00	11,640.00	11,640.00	11,640.00	-
Motor Vehicle Insurance	31100-5305	2,933.78	2,844.68	-	3,451.55	3,451.55	3,451.55	3,451.55	517.77
Other Property Insurance	31100-5306	534.96	163.69	-	689.54	689.54	689.54	689.54	154.58
Tuition Reimbursement	31100-5400		-	-	5,500.00	5,500.00	5,500.00	5,500.00	5,500.00
Travel-Mileage/Conference/Hotel	31100-5501	8,000.00	2,277.49	763.70	3,000.00	3,000.00	3,000.00	3,000.00	(5,000.00)
Public Safety Event	31100-5700	15,000.00	6,474.10	1,127.66	15,000.00	15,000.00	15,000.00	15,000.00	-
Fire Range Fees	31100-5800	3,000.00	755.26	80.85	5,400.00	5,400.00	5,400.00	5,400.00	2,400.00
Attorney Fees	31100-5801	2,000.00	2,490.00	450.00	2,500.00	2,500.00	2,500.00	2,500.00	500.00
Dues & Memberships	31100-5810	6,000.00	4,448.00	6,396.00	8,000.00	8,000.00	8,000.00	8,000.00	2,000.00
Office Supplies	31100-6001	3,000.00	2,154.41	376.09	3,000.00	3,000.00	3,000.00	3,000.00	-
K-9 Supplies	31100-6003	4,500.00	2,521.91	1,135.92	-	0.00	-	-	(4,500.00)
Fuel	31100-6008	20,000.00	16,120.13	8,227.60	20,000.00	20,000.00	20,000.00	20,000.00	-

Account Name	Account Code	FY 25 Approved	FY 24 Actual	FY 25 @ 12/31/24	FY 26 Department Request	FY 26 TM Recommended	FY 26 Approved	FY 26 Amended Total	FY 26 Recommended less FY25 Adopted=Difference
Vehicle/Power Equipment Supplies	31100-6009	9,000.00	2,655.37	1,045.75	6,000.00	6,000.00	6,000.00	6,000.00	(3,000.00)
Police Supplies	31100-6010	20,000.00	36,541.41	10,496.19	40,000.00	40,000.00	40,000.00	40,000.00	20,000.00
Uniforms	31100-6011	4,000.00	5,177.81	2,431.70	7,000.00	7,000.00	7,000.00	7,000.00	3,000.00
Crime Prevention	31100-6030	5,000.00	1,894.03	781.82	2,000.00	2,000.00	2,000.00	2,000.00	(3,000.00)
Investigation Expense	31100-6032	3,000.00	1,696.52	129.29	3,000.00	3,000.00	3,000.00	3,000.00	-
Vehicles	31100-8005	70,000.00	130,685.00	74,263.60				-	(70,000.00)
Police Department		1,003,988.74	930,617.82	417,046.66	913,513.33	913,513.33	913,513.33	913,513.33	(90,475.41)

PUBLIC SAFETY									
Fire Dept Contributions	32200-5600	15,000.00	15,000.00	-	15,000.00	15,000.00	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	-
Public Safety		30,000.00	30,000.00	0.00	30,000.00	30,000.00	30,000.00	30,000.00	0.00

Streetlights	41320-5100	34,135.00	33,221.56	13,775.73	35,665.00	35,665.00	35,665.00	35,665.00	1,530.00
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Account Name	Account Code	FY 25 Approved	FY 24 Actual	FY 25 @ 12/31/24	FY 26 Department Request	FY 26 TM Recommended	FY 26 Approved	FY 26 Amended Total	FY 26 Recommended less FY25 Adopted=Difference
GENERAL PROPERTIES									
Wages	43200-1100	45,631.89	30,793.62	13,396.55	\$ 26,473.99	26,473.99	26,473.99	26,473.99	(19,157.90)
PT Wages	43200-1300	16,343.74	9,778.44	5,911.51	19,834.36	19,834.36	19,834.36	19,834.36	3,490.62
Other Pay/Holiday	43200-1400	392.71	261.92	24.14	410.62	410.62	410.62	410.62	17.91
FICA	43200-2100	4,771.18	3,380.32	1,481.92	3,574.00	3,574.00	3,574.00	3,574.00	(1,197.18)
VRS	43200-2200	10,070.09	6,058.71	3,164.55	5,435.11	5,435.11	5,435.11	5,435.11	(4,634.98)
Health Insurance	43200-2300	11,674.40	6,766.51	2,938.70	5,632.20	5,632.20	5,632.20	5,632.20	(6,042.20)
Group Life Insurance	43200-2400	538.46	540.61	179.42	312.39	312.39	312.39	312.39	(226.07)
Long-Term Disability	43200-2500	105.88	24.06	15.52	19.42	19.42	19.42	19.42	(86.46)
Unemployment Insurance	43200-2600	64.00	57.87		64.00	64.00	64.00	64.00	-
Worker's Comp	43200-2700	849.24	237.00		149.53	149.53	149.53	149.53	(699.71)
Maintenance Contracts	43200-3310		-						-
Electric	43200-5100	10,350.00	9,781.68	4,460.45	10,385.00	10,385.00	10,385.00	10,385.00	35.00
Heating Services	43200-5110	4,000.00	2,103.22	437.74	3,000.00	3,000.00	3,000.00	3,000.00	(1,000.00)
Water/Sewer	43200-5120	3,720.00	3,076.64	2,076.07	4,303.82	4,303.82	4,303.82	4,303.82	583.82
Telecommunication	43200-5230	12,084.00	13,247.14	7,737.19	12,588.00	12,588.00	12,588.00	12,588.00	504.00
Property Insurance	43200-5304	384.01	358.22	-	511.50	511.50	511.50	511.50	127.49
Motor Vehicle Insurance	43200-5305	1,162.05	1,126.76	-	1,367.14	1,367.14	1,367.14	1,367.14	205.09
Other Property Insurance	43200-5306	2,841.13	1,281.25	-	3,421.11	3,421.11	3,421.11	3,421.11	579.98
General Liability Insurance	43200-5308	5,475.00	5,433.00	-	5,553.00	5,553.00	5,553.00	5,553.00	78.00
Lease of Equipment	43200-5410	10,000.00	2,012.68	798.94	7,000.00	7,000.00	7,000.00	7,000.00	(3,000.00)
Travel-Mileage/Conference/Hotel	43200-5501	4,000.00	3,399.99	555.00	4,000.00	4,000.00	4,000.00	4,000.00	-
Dues & Memberships	43200-5810		-						-
Office Supplies	43200-6001	750.00	89.31	95.98	750.00	750.00	750.00	750.00	-
Janitorial Supplies	43200-6005	3,000.00	699.22	689.07	2,000.00	2,000.00	2,000.00	2,000.00	(1,000.00)
Repair & Maint. Supplies	43200-6007	21,500.00	21,703.92	7,302.84	20,000.00	20,000.00	20,000.00	20,000.00	(1,500.00)
Fuel	43200-6008	20,000.00	10,465.39	6,513.14	20,000.00	20,000.00	20,000.00	20,000.00	-
Vehicle/Power Equipment Supplies	43200-6009	24,000.00	18,228.17	3,522.34	24,000.00	24,000.00	24,000.00	24,000.00	-
Uniforms	43200-6011	3,000.00	3,102.02	96.08	3,000.00	3,000.00	3,000.00	3,000.00	-
Christmas Decorations	43200-6012	4,000.00	4,525.90	85.11	4,000.00	4,000.00	4,000.00	4,000.00	-
Ag Supplies	43200-6013	2,500.00	224.00	160.00	2,500.00	2,500.00	2,500.00	2,500.00	-
Equipment/Vehicles	43200-8005		21,260.78	148,552.00		20,000.00	20,000.00	47,798.00	20,000.00
General Properties Totals		223,207.78	180,018.35	210,194.26	190,285.18	210,285.18	210,285.18	238,083.19	(12,922.60)
Second Stage Contri	71300-5600	1,000.00	1,000.00		2,000.00	0.00			(1,000.00)
Amherst Mountain Bike Club	71500-5600		-						-
Village Garden Club Contri.	72100-5600	3,000.00	3,000.00		3,000.00	3,000.00	3,000.00	3,000.00	-
Museum Contributions	72200-5600	2,500.00	3,000.00		3,000.00	2,500.00	2,500.00	2,500.00	-

Account Name	Account Code	FY 25 Approved	FY 24 Actual	FY 25 @ 12/31/24	FY 26 Department Request	FY 26 TM Recommended	FY 26 Approved	FY 26 Amended Total	FY 26 Recommended less FY25 Adopted=Difference
Planning/Zoning									
Professional Services	81100-3100		-		10,000.00	10,000.00	10000.00	10000.00	10,000.00
Advertising	81100-3600	800.00	1,017.64	749.75	1,500.00	1,500.00	1,500.00	1,500.00	700.00
Postage	81100-5210	100.00	10.16		100.00	100.00	100.00	100.00	-
Dues/Memberships	81100-5810	1,227.00	1,172.00	1,227.00	1,227.00	1,227.00	1,227.00	1,227.00	-
General Properties Totals		2,127.00	2,199.80	1,976.75	12,827.00	12,827.00	12,827.00	12,827.00	10,700.00
Community Development									
Chamber of Commerce Contri.	81600-5600								-
Neighbors Helping Neighbors Contri.	83500-5600	2500.00	2,500.00	2,500.00	2,000.00	1,000.00	1000.00	1000.00	(1,500.00)
Community Development Totals		2,500.00	2,500.00	2,500.00	2,000.00	1,000.00	1,000.00	1,000.00	(1,500.00)
Transfer to EDA	94000-????					4,349.58	4349.58	4,349.58	4,349.58
Transfer to Sewer	94000-????	0				216,469.73	216469.73	216,469.73	216,469.73
Purchase of Land/Building	94000-8000							357,904.6	-
General Fund Expense Total		1,703,497.47	1,552,267.23	834,075.01	1,601,218.17	1,891,444.48	1,891,444.48	2,277,147.08	187,947.01

WATER FUND

WATER FUND		FY 25 Budget			FY 26 BUDGET				
Account Name	Account Code	FY 25 Approved	FY 24 EOY	FY 25 @ 12/31/24	FY 26 Department Request	FY 26 TM Recommended	FY 26 Approved	FY 26 AMENDED	FY 26 Recommended less FY25 Adopted=Difference
WATER FUND REVENUE									
Water In-Town Base Charges	16080-0005	258,869.76	249,644.35	136,740.97	285,052.37	285,052.37	285,052.37	285,052.37	26,182.61
Water OT Base Charges	16080-0006	154,342.85	150,803.73	86,608.50	176,256.18	176,256.18	176,256.18	176,256.18	21,913.33
Water In-Town Usage Charge	16080-0007	392,788.62	392,458.15	200,990.42	429,477.74	429,477.74	429,477.74	429,477.74	36,689.12
Water OT Usage Charges	16080-0008	256,224.77	247,955.97	138,850.72	291,011.27	291,011.27	291,011.27	291,011.27	34,786.50
Penalties	16080-0009	35,000.00	30,309.65	13,670.58	25,000.00	25,000.00	25,000.00	25,000.00	(10,000.00)
Trip Charges	16080-0010	8,000.00	9,950.00	4,000.00	8,000.00	8,000.00	8,000.00	8,000.00	-
Dormant Acct Fee	16080-0011	3,540.63	3,618.04	1,705.28	3,380.94	3,380.94	3,380.94	3,380.94	(159.69)
Fire Sprinklers	16080-0012	4,764.00	4,764.00	2,382.00	4,599.00	4,599.00	4,599.00	4,599.00	(165.00)
Avalability Fee	16080-0013	5,000.00	13,629.95	2,739.23	5,000.00	5,000.00	5,000.00	5,000.00	-
Water Charges-SBC	16080-0014	96,300.00	96,300.00	48,752.20	106,200.00	106,200.00	106,200.00	106,200.00	9,900.00
Water Construction Reimbursement	16080-0016	26,227.20	26,227.20	13,113.60	26,227.20	26,227.20	26,227.20	26,227.20	-
SALVAGED/SOLD PROPERTY	18990-0005							9,039.60	
Reimbursement of Const. Cost	19020-0004								-
Grant Revenue-Lead Service Line	21000-0000	187,000.00							(187,000.00)
Grant Revenue-Sunset Project	21000-0001	1,300,000.00		69,000.00					(1,300,000.00)
	33020-0002								-
INSURANCE CLAIM REIMBURSEMENT	41010-0001							18,425.85	
Transfer from Reserve	41040-0006					278,442.35	278,442.35	278,442.35	278,442.35
Transfer from General Fund									-
Utility Account Deposits	41060-0007	1,000.00		621.79	5,000.00	5,000.00	5,000.00	5,000.00	4,000.00
Transfer from Other Fund		415,101.10							(415,101.10)
Revenue Totatls		3,144,158.93	1,225,661.04	719,175.29	1,365,204.71	1,643,647.06	1,643,647.06	1,671,112.51	(1,500,511.87)

WATER FUND

WATER FUND		FY 25 Budget			FY 26 BUDGET				
Account Name	Account Code	FY 25 Approved	FY 24 EOY	FY 25 @ 12/31/24	FY 26 Department Request	FY 26 TM Recommended	FY 26 Approved	FY 26 AMENDED	FY 26 Recommended less FY25 Adopted=Difference
WATER FUND EXPENSES									
TOWN MANAGER									
Wages	12110-1100	61,355.59	49,542.04	24,367.67	64,335.01	64,335.01	64,335.01	64,335.01	2,979.42
PT Wages	12110-1300	5,453.39	5,155.80	2,714.94	5,717.50	5,717.50	5,717.50	5,717.50	264.11
FICA	12110-2100	5,110.89	4,252.69	2,173.56	5,359.02	5,359.02	5,359.02	5,359.02	248.13
VRS	12110-2200	14,743.75	9,602.24	6,429.19	15,459.70	15,459.70	15,459.70	15,459.70	715.95
Health Insurance	12110-2300	7,261.80	4,448.03	2,223.67	8,135.40	8,135.40	8,135.40	8,135.40	873.60
Group Life Insurance	12110-2400	724.00	614.35	286.08	674.28	674.28	674.28	674.28	(49.72)
STD/Long-Term Disability	12110-2500	323.96	213.96	86.16	339.69	339.69	339.69	339.69	15.73
Unemployment Insurance	12110-2600								-
Contingency	12110-5000								-
Town Manager Totals		94,973.38	73,829.11	38,281.27	100,020.61	100,020.61	100,020.61	100,020.61	\$ 5,047.23
FINANCE DEPARTMENT									
Wages	12420-1100	42,815.36	39,384.13	21,850.29	45,911.90	45,911.90	45,911.90	45,911.90	3,096.54
PT Wages	12420-1300	10,752.27	8,963.59	4,544.65	11,272.66	11,272.66	11,272.66	11,272.66	520.39
FICA	12420-2100	4,097.92	3,453.47	1,894.44	4,374.62	4,374.62	4,374.62	4,374.62	276.70
VRS	12420-2200	9,513.12	5,907.43	4,091.07	10,183.95	10,183.95	10,183.95	10,183.95	670.83
Health Insurance	12420-2300	7,820.40	6,545.13	1,387.69	8,761.20	8,761.20	8,761.20	8,761.20	940.80
Group Life Insurance	12420-2400	505.22	467.61	230.59	541.76	541.76	541.76	541.76	36.54
Hybrid Disability	12420-2500	109.09	94.60	36.40	114.39	114.39	114.39	114.39	5.30
Unemployment Insurance	12420-2600		-						-
Professional Services	12420-3120								-
Banking Service Charges	12420-3160	200.00	28.00						(200.00)
Support Contracts	12420-3320	3,500.00	3,208.33	3,208.33	3,500.00	3,500.00	3,500.00	3,500.00	-
Misc Exp	12420-5000								-
Postage	12420-5210	4,000.00	3,791.93	2,051.54	4,200.00	4,200.00	4,200.00	4,200.00	200.00
Supplies	12420-6001	2,000.00	1,723.00	1,845.00	2,000.00	2,000.00	2,000.00	2,000.00	-
Finance Totals		\$ 85,313.38	\$ 73,567.22	\$ 41,140.00	90,860.47	90,860.47	\$ 90,860.47	\$ 90,860.47	\$ 5,547.09
Legal Fees/Study	12210-3150				100,000.00	100,000.00	100000	100000	100,000.00

WATER FUND

		FY 25 Budget			FY 26 BUDGET				
Account Name	Account Code	FY 25 Approved	FY 24 EOY	FY 25 @ 12/31/24	FY 26 Department Request	FY 26 TM Recommended	FY 26 Approved	FY 26 AMENDED	FY 26 Recommended less FY25 Adopted=Difference
WATER OPERATIONAL DEPARTMENT									
Wages	44000-1100	167,842.87	147,214.96	85,682.54	138,693.83	138,693.83	138,693.83	138,693.83	(29,149.04)
Overtime	44000-1200		1,478.93	1,472.71	0.00	-			-
PT Wages	44000-1300	30,209.05	24,876.61	13,332.33	31,677.00	31,677.00	31,677.00	31,677.00	1,467.95
Other/Holiday	44000-1400	6,621.08	6,116.24	2,069.12	5,023.13	5,023.13	5,023.13	5,023.13	(1,597.95)
FICA	44000-2100	15,657.48	13,817.54	7,869.19	13,417.64	13,417.64	13,417.64	13,417.64	(2,239.84)
VRS	44000-2200	37,375.38	24,728.11	18,583.70	31,626.29	31,626.29	31,626.29	31,626.29	(5,749.09)
Health Insurance	44000-2300	33,516.00	38,683.13	16,798.53	31,290.00	31,290.00	31,290.00	31,290.00	(2,226.00)
Group Life Insurance	44000-2400	1,980.55	2,622.87	1,006.47	1,636.59	1,636.59	1,636.59	1,636.59	(343.96)
Long-Term Disability	44000-2500	440.09	316.08	151.24	475.57	475.57	475.57	475.57	35.48
Unemployment Insurance	44000-2600	32.00	53.62	3.67	32.00	32.00	32.00	32.00	-
Worker's Comp	44000-2700	4,105.22	4,115.07	-	2,281.86	2,281.86	2,281.86	2,281.86	(1,823.36)
Testing Services	44000-3140	31,000.00	3,243.59	1,576.80	31,000.00	20,000.00	20,000.00	20,000.00	(11,000.00)
Professional Svcs	44000-3150	3,200.00	3,000.00	1,500.00	3,200.00	6,200.00	6,200.00	6,200.00	3,000.00
Repair & Maint. Svcs	44000-3310	10,000.00	2,655.79	3,250.00	10,000.00	10,000.00	10,000.00	10,000.00	-
Advertising	44000-3600	2,000.00	-	-	2,000.00	2,000.00	2,000.00	2,000.00	-
Electrical Svcs	44000-5100	68,952.59	69,986.10	33,817.38	75,400.00	75,400.00	75,400.00	75,400.00	6,447.41
Water & Sewer	44000-5120	104,400.00	55,295.82	32,784.67	93,830.71	93,830.71	93,830.71	93,830.71	(10,569.29)
Postage	44000-5210	2,000.00	8.13	1,334.95	2,000.00	2,000.00	2,000.00	2,000.00	-
Telecommunications	44000-5230	7,500.00	5,170.13	2,443.61	7,500.00	7,500.00	7,500.00	7,500.00	-
Property Insurance	44000-5304	2,215.50	1,976.14	-	2,951.04	2,951.04	2,951.04	2,951.04	735.54
Motor Vehicle Insurance	44000-5305	372.00	360.70	-	437.65	437.65	437.65	437.65	65.65
Travel-Mileage/Hotel/Conference	44400-5501	3,000.00	725.00	301.00	3,000.00	1,500.00	1,500.00	1,500.00	(1,500.00)
Lease/Rent Equipment	44000-5410								-
Permits	44000-5600	7,000.00	13,558.00	3,833.33	7,000.00	7,000.00	7,000.00	7,000.00	-
Dues & Memberships	44000-5810	2,000.00	1,167.00	708.24	2,000.00	2,000.00	2,000.00	2,000.00	-
Office Supplies	44000-6001	2,000.00	2,675.75	154.52	2,000.00	2,000.00	2,000.00	2,000.00	-
Lab Supplies	44000-6004	15,000.00	14,026.93	2,011.38	20,000.00	20,000.00	20,000.00	20,000.00	5,000.00
Repair & Maint. Supplies	44000-6007	20,000.00	26,734.94	9,780.16	30,000.00	30,000.00	30,000.00	48,425.85	10,000.00
Fuel/Oil	44000-6008	3,000.00	-	381.95	3,000.00	2,000.00	2,000.00	2,000.00	(1,000.00)
Vehicle & Equip Supplies	44000-6009	3,000.00	1,668.00	548.95	3,000.00	3,000.00	3,000.00	3,000.00	-
Uniforms	44000-6011	1,500.00	1,127.56	-	1,500.00	1,500.00	1,500.00	1,500.00	-
Chemicals	44000-6051	108,000.00	84,354.10	60,724.57	108,000.00	108,000.00	108,000.00	108,000.00	-
Equipment	44000-8005	15,000.00	1,795.10	5,774.53	15,000.00				(15,000.00)

WATER FUND

		FY 25 Budget			FY 26 BUDGET				
Account Name	Account Code	FY 25 Approved	FY 24 EOY	FY 25 @ 12/31/24	FY 26 Department Request	FY 26 TM Recommended	FY 26 Approved	FY 26 AMENDED	FY 26 Recommended less FY25 Adopted=Difference
Operational Totals		708,919.81	553,551.94	307,895.54	678,973.30	653,473.30	653,473.30	671,899.15	(55,446.51)

WATER FUND

		FY 25 Budget			FY 26 BUDGET				
Account Name	Account Code	FY 25 Approved	FY 24 EOY	FY 25 @ 12/31/24	FY 26 Department Request	FY 26 TM Recommended	FY 26 Approved	FY 26 AMENDED	FY 26 Recommended less FY25 Adopted=Difference

WATER MAINTENANCE DEPARTMENT									
Wages	45000-1100	137,919.66	121,996.01	63,338.29	132,369.94	132,369.94	132,369.94	132,369.94	(5,549.72)
PT Wages	45000-1200	791.17	673.41	622.32	3,529.57	3,529.57	3,529.57	3,529.57	2,738.40
Other Pay/Holiday	45000-1300	1,963.56	-		2,053.10	2,053.10	2,053.10	2,053.10	89.54
FICA	45000-2100	10,761.59	9,407.08	4,910.26	10,553.38	10,553.38	10,553.38	10,553.38	(208.21)
VRS	45000-2200	28,665.84	20,262.85	12,862.70	27,175.55	27,175.55	27,175.55	27,175.55	(1,490.29)
Health Insurance	45000-2300	27,930.00	25,131.02	12,358.36	28,161.00	28,161.00	28,161.00	28,161.00	231.00
Group Life Insurance	45000-2400	1,627.45	1,615.82	739.43	1,561.97	1,561.97	1,561.97	1,561.97	(65.48)
Long-Term Disability	45000-2500	52.94	12.03		97.10	97.10	97.10	97.10	44.16
Unemployment Insurance	45000-2600								-
Worker's Comp	45000-2700	6,031.12	3,172.62		5,376.92	5,376.92	5,376.92	5,376.92	(654.20)
Repair & Maint. Svcs	45000-3310	1,000.00							(1,000.00)
Professional Services	45000-3320								-
Miss Utility	45000-5130	800.00	428.45	170.20	800.00	800.00	800.00	800.00	-
Telecommunication	45000-5230								-
Motor Vehicle Insurance	45000-5305	1,162.05	1,126.76		1,367.14	1,367.14	1,367.14	1,367.14	205.09
Lease of Equipment	45000-5410	5,000.00			5,000.00	5,000.00	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	200.00	200.00	-
Repair & Maint. Supplies	45000-6007	25,000.00	24,161.23	6,463.11	25,000.00	25,000.00	25,000.00	34,039.60	-
Fuel	45000-6008								-
Vehicle/Power Equipment Supplies	45000-6009		336.50						-
Uniforms	45000-6011								-
Equipment/Vehicles	45000-8005		3,713.81						-
Maintenance Totals		250,905.38	212,037.59	101,464.67	245,245.67	245,245.67	245,245.67	254,285.27	(5,659.71)
Revenue Refunds	92000-9000								-
WTP Improvements	94000-8002		15,730.00	392,958.00					-
Sunset Waterline Replacement	94000-8003	1,300,000.00		5,000.00					(1,300,000.00)

WATER FUND

		FY 25 Budget			FY 26 BUDGET				
Account Name	Account Code	FY 25 Approved	FY 24 EOY	FY 25 @ 12/31/24	FY 26 Department Request	FY 26 TM Recommended	FY 26 Approved	FY 26 AMENDED	FY 26 Recommended less FY25 Adopted=Difference
Debt Payments									
60W W/L Principle	95000-9000	17,722.64		8,795.36	18,258.30	18,258.30	18,258.30	18,258.30	535.66
60W W/L Interest	95000-9001	11,321.28	11,841.24	5,726.60	10,785.62	10,785.62	10,785.62	10,785.62	(535.66)
Mainstreet W/L Principle	95000-9004	81,938.15		20,735.93	83,792.13	83,792.13	83,792.13	83,792.13	1,853.98
Mainstreet W/L Interest	95000-9005	41,013.53	42,826.48	40,739.91	39,159.55	39,159.55	39,159.55	39,159.55	(1,853.98)
Sterling Debt Refi Prin	95000-9006	105,720.27		52,860.12	109,311.69	109,311.69	109,311.69	109,311.69	3,591.42
Sterling Debt Refi Interest	95000-9007	21,482.95	24,956.32	11,183.49	17,891.54	17,891.54	17,891.54	17,891.54	(3,591.41)
Water Plant Upgrades Prin	95000-9008	96,853.57		46,209.12	95,099.78	95,099.78	95,099.78	95,099.78	(1,753.79)
Water Plant Upgrades Interest	95000-9009	77,994.61	80,049.50	41,214.97	79,748.40	79,748.40	79,748.40	79,748.40	1,753.79
Debt Reserve	95000-9010								-
Capital Improvement Program		250,000.00							(250,000.00)
Debt Totals		704,047.00	159,673.54	227,465.50	454,047.01	454,047.01	454,047.01	454,047.01	(249,999.99)
Water Fund Expense Totals		3,144,158.95	1,088,389.40	1,114,204.98	1,669,147.06	1,643,647.06	1,643,647.06	1,671,112.51	(1,500,511.89)

SEWER FUND

FY 25 Budget

FY 26 BUDGET

Account Name	Account Code	FY 25 Approved	FY 24 EOY	FY 25 @ 12/31/24	FY 26 Department Request	FY 26 TM Recommended	FY 26 Approved	FY 26 AMENDED	FY 26 Recommended less FY25 Adopted=Difference
SEWER REVENUE									
Sewer In-Town Base Charges	16080-0005	390,945.22	373,715.51	185,118.35	408,714.71	408,714.71	408,714.71	408,714.71	17,769.49
Sewer OT Base Charges	16080-0006	97,260.45	100,408.23	63,233.76	124,433.56	124,433.56	124,433.56	124,433.56	27,173.11
Sewer In-Town Usage Charge	16080-0007	292,422.04	271,027.65	127,730.63	320,678.09	320,678.09	320,678.09	320,678.09	28,256.05
Sewer OT Usage Charges	16080-0008	79,168.59	81,066.10	51,144.05	101,102.27	101,102.27	101,102.27	101,102.27	21,933.68
Penalties	16080-0009	25,000.00	28,960.44	14,173.93	25,000.00	25,000.00	25,000.00	25,000.00	-
Dormant Acct Fee	16080-0011	5,353.58	5,466.72	2,510.93	5,010.30	5,010.30	5,010.30	5,010.30	(343.28)
Avalability Fee	16080-0012		3,438.08	250.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00
SBC-Rut. Creek Operations	19020-0003	55,000.00	66,380.97	39,474.54	68,000.00	68,000.00	68,000.00	68,000.00	13,000.00
SBC Sewer Rehab	19020-0004	11,172.00	11,172.00	5,586.00	11,172.00	11,172.00	11,172.00	11,172.00	-
Reimbursement of Const. Cost	19020-0005								-
Nutrient Credit	24040-0003	400.00	389.47	1,405.60	400.00	400.00	400.00	400.00	-
CARES Act Utility Forgiveness	33020-0002								-
Transfer from Reserve		582,655.53	1,263,871.21					30,205.00	(582,655.53)
Transfer from General Fund						218,976.28	218,976.28	218,976.28	218,976.28
INSURANCE CLAIM REIMBURSEM	41010-0001							14,057.22	
USDA Grant Funds	41040-0006								-
Revenue Totals		1,539,377.41	2,205,896.38	490,627.79	1,065,510.94	1,284,487.22	1,284,487.22	1,328,749.43	(254,890.19)

SEWER FUND

FY 25 Budget

FY 26 BUDGET

Account Name	Account Code	FY 25 Approved	FY 24 EOY	FY 25 @ 12/31/24	FY 26 Department Request	FY 26 TM Recommended	FY 26 Approved	FY 26 AMENDED	FY 26 Recommended less FY25 Adopted=Difference
SEWER EXPENSES									
TOWN MANAGER									
Wages	12110-1100	36,705.65	34,701.99	18,275.77	41,053.95	41,053.95	41,053.95	41,053.95	4,348.30
PT Wages	12110-1300	5,453.39	4,640.22	2,443.47	5,717.50	5,717.50	5,717.50	5,717.50	264.11
FICA	12110-2100	3,225.17	3,154.01	1,661.44	3,578.02	3,578.02	3,578.02	3,578.02	352.85
VRS	12110-2200	8,820.37	7,201.77	4,821.97	9,865.26	9,865.26	9,865.26	9,865.26	1,044.89
Health Insurance	12110-2300	3,686.76	3,336.12	1,667.80	4,005.12	4,005.12	4,005.12	4,005.12	318.36
Group Life Insurance	12110-2400	433.13	460.87	214.54	484.44	484.44	484.44	484.44	51.31
STD/Long-Term Disability	12110-2500	193.81	167.97	64.64	216.76	216.76	216.76	216.76	22.95
Unemployment Insurance	12110-2600								-
Contingency	12110-5000								-
Town Manager Totals		58,518.28	53,662.95	29,149.63	64,921.05	64,921.06	64,921.06	64,921.06	6,402.78
FINANCE DEPARTMENT									
Wages	12420-1100	35,042.28	36,313.03	17,958.73	37,720.66	37,720.66	37,720.66	37,720.66	2,678.38
PT Wages	12420-1300	10,483.46	8,739.47	4,431.05	10,990.84	10,990.84	10,990.84	10,990.84	507.38
FICA	12420-2100	3,482.72	2,914.75	1,593.62	3,726.43	3,726.43	3,726.43	3,726.43	243.71
VRS	12420-2200	7,676.26	4,968.36	3,419.36	8,249.54	8,249.54	8,249.54	8,249.54	573.28
Health Insurance	12420-2300	6,636.17	5,177.33	1,332.24	6,758.64	6,758.64	6,758.64	6,758.64	122.47
Group Life Insurance	12420-2400	413.50	393.26	193.47	445.10	445.10	445.10	445.10	31.60
	12420-2500		63.03	24.28					-
Unemployment Insurance	12420-2600								-
Banking Service Charges	12420-3160		33.00						-
Service Contracts	12420-3320	3,500.00	3,208.34	3,208.24	3,500.00	3,500.00	3,500.00	3,500.00	-
Postage	12420-5210	4,000.00	3,791.98	2,051.51	4,500.00	4,500.00	4,500.00	4,500.00	500.00
Supplies	12420-6001	2,000.00	1,723.00	1,845.00	2,000.00	2,000.00	2,000.00	2,000.00	-
Finance Totals		73,234.39	67,325.55	36,057.50	77,891.22	77,891.22	77,891.22	77,891.22	4,656.83

SEWER FUND

FY 25 Budget

FY 26 BUDGET

Account Name	Account Code	FY 25 Approved	FY 24 EOY	FY 25 @ 12/31/24	FY 26 Department Request	FY 26 TM Recommended	FY 26 Approved	FY 26 AMENDED	FY 26 Recommended less FY25 Adopted=Difference
SEWER OPERATIONAL DEPARTMENT									
Wages	44000-1100	202,634.89	193,141.14	102,934.76	176,872.50	176,872.50	176,872.50	176,872.50	(25,762.39)
PT Wages	44000-1300			1,443.20					-
Other/Holiday	44000-1400	6,588.68	4,625.84	3,351.22	7,152.32	7,152.32	7,152.32	7,152.32	563.64
FICA	44000-2100	16,005.60	14,439.15	7,910.86	14,077.90	14,077.90	14,077.90	14,077.90	(1,927.70)
VRS	44000-2200	43,304.92	32,236.92	21,588.40	38,098.65	38,098.65	38,098.65	38,098.65	(5,206.27)
Health Insurance	44000-2300	33,516.00	24,512.99	16,717.47	31,290.00	31,290.00	31,290.00	31,290.00	(2,226.00)
Group Life Insurance	44000-2400	2,391.09	1,885.98	1,219.04	2,087.10	2,087.10	2,087.10	2,087.10	(303.99)
Long-Term Disability	44000-2500	257.06	220.56	85.72	269.54	269.54	269.54	269.54	12.48
Unemployment Insurance	44000-2600		24.00	-	24.00	24.00	24.00	24.00	24.00
Worker's Comp	44000-2700	3,762.31	3,359.10	-	3,396.67	3,396.67	3,396.67	3,396.67	(365.64)
Sludge & Trash Removal-Rut.Crk	44000-3120	5,000.00	356.50	38,754.55	10,000.00	10,000.00	10,000.00	10,000.00	5,000.00
Testing Services	44000-3140	53,655.29	30,888.52	14,399.30	53,655.29	53,655.29	53,655.29	53,655.29	-
Professional Svcs	44000-3150	3,000.00	3,967.73	1,500.00	3,000.00	3,000.00	3,000.00	3,000.00	-
Repair & Maint. Svcs-Rut Crk	44000-3310	18,666.00	2,790.37	3,562.00	25,000.00	25,000.00	25,000.00	25,000.00	6,334.00
Advertising	44000-3600	500.00	-		500.00	500.00	500.00	500.00	-
Electrical Svcs-Rut. Crk	44000-5100	53,000.00	56,647.05	33,601.43	66,000.00	66,000.00	66,000.00	66,000.00	13,000.00
Water, Sewer -Rut. Crk	44000-5120	7,400.00	4,149.56	6,581.12	10,644.56	10,644.56	10,644.56	10,644.56	3,244.56
Electrical Svcs-Pump Station	44000-5130	2,370.00	1,556.96	895.55	1,850.00	1,850.00	1,850.00	1,850.00	(520.00)
Water, Sewer-Pump Station	44000-5140	220.00	187.20	95.15	204.60	204.60	204.60	204.60	(15.40)
Postage	44000-5210	250.00	25.04	-	50.00	50.00	50.00	50.00	(200.00)
Telecommunications	44000-5230	5,796.00	6,214.82	3,275.16	5,976.00	5,976.00	5,976.00	5,976.00	180.00
Property Insurance	44000-5304	3,302.41	3,572.70	-	4,398.81	4,398.81	4,398.81	4,398.81	1,096.40
Motor Vehicle Insurance	44000-5305	353.07	360.70	-	415.38	415.38	415.38	415.38	62.31
Travel-Mileage/Hotel/Conference	44000-5501	3,000.00	-	200.00	3,000.00	3,000.00	3,000.00	3,000.00	-
Permits	44000-5600	4,000.00	4,180.00	4,408.00	4,000.00	4,000.00	4,000.00	4,000.00	-
Dues & Memberships	44000-5810	2,000.00	2,621.88	303.40	2,000.00	2,000.00	2,000.00	2,000.00	-
Office Supplies	44000-6001	2,000.00	2,730.58	64.00	2,000.00	2,000.00	2,000.00	2,000.00	-
Lab Supplies	44000-6004	8,235.00	3,608.49	4,507.72	10,000.00	10,000.00	10,000.00	10,000.00	1,765.00
Repair & Maint. Supplies-Rut. Crk	44000-6007	35,000.00	17,869.67	33,077.03	45,000.00	45,000.00	45,000.00	89,262.21	10,000.00
Fuel/Oil	44000-6008	3,000.00	3,189.49	1,337.73	3,000.00	3,000.00	3,000.00	3,000.00	-
Vehicle & Equip Supplies	44000-6009	3,000.00	999.89	212.93	3,000.00	3,000.00	3,000.00	3,000.00	-
Uniforms	44000-6011	2,000.00	661.98	-	2,000.00	2,000.00	2,000.00	2,000.00	-
Chemicals-Rut Crk	44000-6051	4,615.00	2,015.45	-	10,000.00	10,000.00	10,000.00	10,000.00	5,385.00
Vehicles	44000-8005	15,000.00	1,795.08	5,774.53	15,000.00	-	-	-	(15,000.00)
Treatment Totals		543,823.32	424,835.34	307,800.27	553,963.32	538,963.32	538,963.32	583,225.53	(4,860.00)

SEWER FUND

FY 25 Budget

FY 26 BUDGET

Account Name	Account Code	FY 25 Approved	FY 24 EOY	FY 25 @ 12/31/24	FY 26 Department Request	FY 26 TM Recommended	FY 26 Approved	FY 26 AMENDED	FY 26 Recommended less FY25 Adopted=Difference
SEWER MAINTENANCE DEPARTMENT									
Wages	45000-1100	137,518.60	121,910.99	63,338.29	132,369.94	132,369.94	132,369.94	132,369.94	(5,148.66)
PT Wages	45000-1300	791.17	850.44	501.64	3,529.57	3,529.57	3,529.57	3,529.57	2,738.40
Other Pay/Holiday	45000-1400	1,963.56		120.68	2,053.10	2,053.10	2,053.10	2,053.10	89.54
FICA	45000-2100	10,730.91	9,404.15	4,910.26	10,553.38	10,553.38	10,553.38	10,553.38	(177.53)
VRS	45000-2200	28,569.46	20,257.62	12,862.70	27,175.55	27,175.55	27,175.55	27,175.55	(1,393.91)
Health Insurance	45000-2300	30,600.11	25,114.77	12,358.36	28,161.00	28,161.00	28,161.00	28,161.00	(2,439.11)
Group Life Insurance	45000-2400	1,622.72	1,615.41	739.43	1,561.97	1,561.97	1,561.97	1,561.97	(60.75)
Long-Term Disability	45000-2500		12.03		97.10	97.10	97.10	97.10	97.10
Unemployment Insurance	45000-2600								-
Worker's Comp	45000-2700								-
Repair & Maint. Services	45000-3310								-
Professional Services	45000-3320								-
Telecommunication	45000-5230								-
Motor Vehicle Insurance	45000-5305	1,162.05	1,126.76		1,367.14	1,367.14	1,367.14	1,367.14	205.09
Lease of Equipment	45000-5410	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	21,157.20	4,479.44	10,000.00	10,000.00	10,000.00	10,000.00	-
Fuel	45000-6008								-
Vehicle/Power Equipment Supplies	45000-6009								-
Uniforms	45000-6011								-
Equipment/Vehicles	45000-8005		3,713.80						-
Maintenance Totals		227,958.58	205,163.17	99,310.80	216,868.75	216,868.75	216,868.75	216,868.75	(11,089.83)
Sliplining Project	94000-8000			284,625.00					-
WWTP Centrifuge	94000-8002			78,572.88					-

SEWER FUND

FY 25 Budget

FY 26 BUDGET

Account Name	Account Code	FY 25 Approved	FY 24 EOY	FY 25 @ 12/31/24	FY 26 Department Request	FY 26 TM Recommended	FY 26 Approved	FY 26 AMENDED	FY 26 Recommended less FY25 Adopted=Difference
Debt Payments									
Sterling Bank WWTP Refi Prin	95000-9002	224655.57		112,327.80	232,287.34	232,287.34	232287.3404	232287.3404	7,631.77
Sterling Bank WWTP Refi Int	95000-9003	45651.27	53,032.31	23,765.01	38,019.53	38,019.53	38019.5276	38019.5276	(7,631.74)
Sewer Rehab Principle	95000-9004	71110.29		35,372.08	72,094.24	72,094.24	72094.24	72094.24	983.95
Sewer Rehab Interest	95000-9005	44,425.71	45,518.78	22,395.92	43,441.76	43,441.76	43,441.76	43,441.76	(983.95)
Debt Reserve	95000-9010								-
Capital Program		250,000.00							(250,000.00)
Debt Totals		635,842.84	98,551.09	193,860.81	385,842.87	385,842.87	385,842.87	385,842.87	(249,999.97)
Sewer Fund Expense Totals		1,539,377.41	849,538.10	1,029,376.89	1,299,487.22	1,284,487.22	1,284,487.22	1,328,749.43	(254,890.19)

GARBAGE FUND

FY 25 Budget

FY 26 BUDGET

Account Name	Account Code	FY 25 Approved	FY 24 EOY	FY 25 @ 12/31/24	FY 26 Department Request	FY 26 TM Recommended	FY 26 Approved	FY 26 AMENDED	FY 26 Recommended less FY25 Adopted=Difference
GARBAGE REVENUE									
Garbage IT Charges	16080-0005	146,975.00	141,233.17	74,222.27	147,337.50	147,337.50	147,337.50	147,337.50	362.50
Garbage OT Charges	16080-0006	20,812.50	19,773.37	10,271.46	19,512.50	19,512.50	19,512.50	19,512.50	(1,300.00)
Penalties	16080-0009	5,000.00	5,020.56	2,165.34	5,000.00	5,000.00	5,000.00	5,000.00	-
Transfer from Garbage Reserve	41040-0006								-
Transfer for Other Funds									-
Revenue Totals		\$ 172,787.50	\$ 166,027.10	\$ 86,659.07	171,850.00	\$ 171,850.00	\$ 171,850.00	\$ 171,850.00	\$ (937.50)

GARBAGE FUND

FY 25 Budget

FY 26 BUDGET

Account Name	Account Code	FY 25 Approved	FY 24 EOY	FY 25 @ 12/31/24	FY 26 Department Request	FY 26 TM Recommended	FY 26 Approved	FY 26 AMENDED	FY 26 Recommended less FY25 Adopted=Difference
TOWN MANAGER									
Wages	12110-1100	3,670.57	3,456.17	1,827.55	1,282.94	1,282.94	1,282.94	1,282.94	(2,387.63)
PT Wages	12110-1300		533.86	271.46	-	-	-	-	-
FICA	12110-2100	280.80	319.49	168.25	98.14	98.14	98.14	98.14	(182.66)
VRS	12110-2200	882.04	720.10	482.18	308.29	308.29	308.29	308.29	(573.75)
Health Insurance	12110-2300	368.68	333.89	166.79	125.16	125.16	125.16	125.16	(243.52)
Group Life Insurance	12110-2400	43.31	46.13	21.50	15.14	15.14	15.14	15.14	(28.17)
STD/Long-Term Disability	12110-2500	19.38	12.16	6.40	6.77	6.77	6.77	6.77	(12.61)
Contingency	12110-5000	5,146.67			7,087.50	7,087.50	7,087.50	7,087.50	1,940.83
Town Manager Totals		\$ 10,411.45	\$ 5,421.80	\$ 2,944.13	8,923.94	\$ 8,923.94	\$ 8,923.94	\$ 8,923.94	\$ (1,487.51)
FINANCE DEPARTMENT									
Wages	12420-1100	1804.44	1,656.49	919.56	1,043.58	1,043.58	1043.58	1043.58	(760.86)
PT Wages	12420-1300	268.81	224.07	113.61	281.82	281.82	281.82	281.82	13.01
FICA	12420-2100	158.6	133.99	74.01	169.42	169.42	169.42	169.42	10.82
VRS	12420-2200	402.59	246.95	171.26	430.50	430.50	430.50	430.50	27.91
Health Insurance	12420-2300	368.68	278.50	55.44	375.48	375.48	375.48	375.48	6.80
Group Life Insurance	12420-2400	21.29	19.54	9.58	22.81	22.81	22.81	22.81	1.52
Hybrid Disability	12420-2500	4.85	4.07	1.41	5.08	5.08	5.08	5.08	0.23
Finance Totals		3,029.26	2,563.61	1,344.87	2,328.67	2,328.67	2,328.67	2,328.67	(700.59)
GARBAGE EXPENSES									
Collection In-Town	43200-3160	132,949.92	126,412.32	66,552.00	135,559.68	135,559.68	135,559.68	135,559.68	2,609.76
Collection Out of Town	43200-3170	21,403.20	17,540.16	9,246.48	20,824.80	20,824.80	20,824.80	20,824.80	(578.40)
Garbage Totals		\$ 154,353.12	\$ 143,952.48	\$ 75,798.48	156,384.48	\$ 156,384.48	\$ 156,384.48	\$ 156,384.48	\$ 2,031.36

GARBAGE FUND

FY 25 Budget

FY 26 BUDGET

Account Name	Account Code	FY 25 Approved	FY 24 EOY	FY 25 @ 12/31/24	FY 26 Department Request	FY 26 TM Recommended	FY 26 Approved	FY 26 AMENDED	FY 26 Recommended less FY25 Adopted=Difference
GARBAGE MAINTENANCE DEPARTMENT									
Wages	45000-1100	3,243.13	2,749.00	1,407.45	2,941.55	2,941.55	2,941.55	2,941.55	(301.58)
PT Wages	45000-1300								-
Other Pay/Holiday	45000-1400	43.63	-	2.68	45.62	45.62	45.62	45.62	1.99
FICA	45000-2100	251.44	210.15	108.31	228.52	228.52	228.52	228.52	(22.92)
VRS	45000-2200	679.85	456.40	285.88	334.54	334.54	334.54	334.54	(345.31)
Health Insurance	45000-2300	737.35	563.20	274.58	625.80	625.80	625.80	625.80	(111.55)
Group Life Insurance	45000-2400	38.27	36.35	16.50	34.71	34.71	34.71	34.71	(3.56)
Hybrid Disability					2.16	2.16	2.16	2.16	2.16
Maintenance Totals		\$ 4,993.67	\$ 4,015.10	\$ 2,095.40	4,212.90	4,212.90	4,212.90	4,212.90	(780.77)
Garbage Fund Expense Totals		\$ 172,787.50	\$ 155,952.99	\$ 82,182.88	171,850.00	\$ 171,850.00	\$ 171,850.00	\$ 171,850.00	\$ (937.50)

ECONOMIC DEVELOPMENT AUTHORITY

FY 25 Budget

FY 26 BUDGET

Account Name	Account Code	FY 25 Approved	FY 24 EOY	FY 25 @ 12/31/24	FY 26 Department Request	FY 26 TM Recommended	FY 26 Approved	FY 26 AMENDED	FY 26 Recommended less FY25 Adopted=Difference
IDA REVENUES									
Lease/Sale of Lots	701-41020-0001								-
BP Recoupment Rev	701-41030-0001	64,812.76	64,812.76		64,795.16	64,795.16	64,795.16	64,795.16	(17.60)
Zoning Fees									-
Bond Issue	701-41040-0001	3,890.00	5,148.76	3,890.00	2,612.50	2,612.50	2,612.50	2,612.50	(1,277.50)
Home Owners Reimb	701-41060-0001	1,923.00	1,923.36		1,718.82	1,718.82	1,718.82	1,718.82	(204.18)
Transfer from Other Funds					4,349.58	4,349.58	4,349.58	4,349.58	4,349.58
Revenue Totals		70,625.76	71,884.88	3,890.00	73,476.06	73,476.06	73,476.06	73,476.06	2,850.30
IDA EXPENSES									
PT Wages	45000-1300	9,494.03	8,080.69	6,019.63	12,654.87	12,654.87	12,654.87	12,654.87	3,160.84
FICA	45000-2100	726.29	618.16	460.46	968.10	968.10	968.10	968.10	241.81
Worker's Comp	45000-2700	273.74	-		449.22	449.22	449.22	449.22	175.48
Repair & Maint. Svcs	81500-3310								-
Professional Services	81500-3150								-
Electrical Svcs	81500-5100	300.00	343.84	173.57	330.00	330.00	330.00	330.00	30.00
Dues & Membership	81500-5810	2,800.00	2,690.00	2,658.00	2,800.00	2,800.00	2,800.00	2,800.00	-
Transfer to IDA fund bal	81500-9200	57,031.70			56,273.87	56,273.87	56,273.87	56,273.87	(757.83)
Small Business Grant									-
Capital expenses									-
Expense Totals		70,625.76	11,732.69	9,311.66	73,476.06	73,476.06	73,476.06	73,476.06	2,850.30
Revenue Totals		6,619,172.68	4,325,363.12	2,149,739.57	4,439,624.79	5,064,904.82	5,064,904.82	5,522,335.08	(1,554,267.86)
Expense Totals		6,630,447.09	3,657,880.41	3,069,151.42	4,815,178.50	5,064,904.82	5,064,904.82	5,522,335.08	(1,565,542.27)