



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 3, 2022

To: Mayor Dwayne Tuggle and Members of Town Council

From: Sara McGuffin, Town Manager

Re: FY 22 Town of Amherst Budget Amendment

This budget amendment is being presented to Council as a result of expenditures in the FY 21-22 fiscal year exceeding the adopted budget by more than 1%. This change is due to the inclusion of federal funds into the budget and the commensurate spending increases.

This revised budget does not include any new spending that was not approved by Council. It shows the addition of funds from grants and the associated spending. While the budget is being amended, end of the year line transfers are being made that do not change totals or spending amounts, but reflect normal end of year adjustments.

The sources of the additional funds are CARES Act funding, a grant for police cameras from DCJS, and a grant for a police camera from VML.

AN ORDINANCE TO ESTABLISH THE BUDGET FOR THE TOWN OF AMHERST, VIRGINIA FOR THE FISCAL YEAR BEGINNING JULY 1, 2021 AND ENDING JUNE 30, 2022 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, 2021, 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 FY22 Town of Amherst budget and approved appropriations for the respective funds.

Estimated Revenues

| | |
|--------------|-------------|
| General Fund | \$1,463,489 |
| Water Fund | \$1,271,188 |
| Sewer Fund | \$942,052 |
| Garbage Fund | \$143,642 |
| IDA Fund | \$83,826 |

Estimated Expenditures

| | |
|-------------------------------------|-------------|
| General Fund | \$1,463,489 |
| Water Fund | \$1,271,188 |
| - Operations | \$841,196 |
| - Debt Service and Capital Projects | \$429,992 |
| Sewer Fund | \$942,052 |
| - Operations | \$644,312 |
| - Debt Service and Reserve | \$297,740 |
| Garbage Fund | \$143,642 |
| IDA Fund | \$83,826 |

C. CONDITIONS

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

This Ordinance was passed by a vote of the Amherst Town Council on the 8th of June, 2021 and shall become effective immediately.

Mayor _____

Attest:

Clerk of Council

PUBLIC HEARING NOTICE

The Town of Amherst Town Council will hold a public hearing at 7:00 PM on June 8, 2022 in the Council Chambers of the Town Hall at 174 South Main Street, Amherst, VA, on the following matters:

Amended Fiscal Year 2021/2022 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 | \$1,463,489 |
| Water Fund | \$1,271,188 |
| Sewer Fund | \$942,052 |
| Garbage Fund | \$143,642 |
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Estimated Expenditures

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| - Debt Service and Capital Projects | \$429,992 |
| Sewer Fund | \$942,052 |
| - Operations | \$644,312 |
| - Debt Service and Reserve | \$297,740 |
| Garbage Fund | \$143,642 |
| IDA Fund | \$83,826 |

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 and for inspection in the Town Hall during normal working hours.

| GENERAL FUND | | FY 22 BUDGET | | | |
|---|--------------|-----------------------------|---------------------|-------------------|---------------------|
| Account Name | Account Code | FY 22 FC and TM Recommended | FY 22 Approved | FY 22 Amendment | FY 22 Amended Total |
| GENERAL FUND REVENUES | | | | | |
| Local Sales & Use Tax | 12010-0001 | 120,000.00 | 120,000.00 | | 120,000.00 |
| Consumer Utility Tax-Gas, Elec | 12020-0001 | 24,000.00 | 24,000.00 | | 24,000.00 |
| Electric Consumption Tax | 12020-0002 | 18,000.00 | 18,000.00 | | 18,000.00 |
| Business License Tax | 12030-0006 | 100,000.00 | 100,000.00 | | 100,000.00 |
| Business Lic Tax-Interest & Pen | 12030-0007 | 1,000.00 | 1,000.00 | | 1,000.00 |
| Motor Vehicle Licenses | 12050-0001 | 40,000.00 | 40,000.00 | | 40,000.00 |
| Motor Vehicle Licenses Penalties/Interest | 12050-0002 | 100.00 | 100.00 | | 100.00 |
| Bank Stock Fee | 12060-0001 | 62,500.00 | 62,500.00 | | 62,500.00 |
| Lodging Tax | 12100-0001 | 8,400.00 | 8,400.00 | | 8,400.00 |
| Meals Tax | 12110-0001 | 480,000.00 | 480,000.00 | | 480,000.00 |
| Meals Tax-Pen & Int. | 12110-0002 | 600.00 | 600.00 | | 600.00 |
| Zoning Permits | 13030-0007 | | | | 0.00 |
| Fines & Forfeitures | 14010-0001 | 6,000.00 | 6,000.00 | | 6,000.00 |
| Interest on Bank Deposits | 15010-0001 | 6,000.00 | 6,000.00 | | 6,000.00 |
| Interest on Investments | 15010-0002 | 43,200.00 | 43,200.00 | | 43,200.00 |
| VIP Unrealized Gain/Loss | 15010-0003 | | | | 0.00 |
| Tower Lease | 15020-0005 | 9,403.56 | 9,403.56 | | 9,403.56 |
| Rent-Firing Range | 15020-0006 | | | | 0.00 |
| Police Security | 16030-0001 | | | 2,100.00 | 2,100.00 |
| Refunds | 18030-0001 | | | | 0.00 |
| Credit Card Transaction Fee | 18030-0004 | | | | 0.00 |
| Returned Check Fee | 18030-0005 | 100.00 | 100.00 | | 100.00 |
| Accident Reports | 18030-0006 | 200.00 | 200.00 | | 200.00 |
| Misc Rev | 18030-0007 | | | | 0.00 |
| Collection Fee | 18030-0008 | 3,000.00 | 3,000.00 | | 3,000.00 |
| Donations-Police | 18990-0003 | 200.00 | 200.00 | | 200.00 |
| Sale of Surplus Property/Salvage | 18990-0005 | | | 9,955.95 | 9,955.95 |
| DMV Stop Fees | 19020-0005 | 500.00 | 500.00 | | 500.00 |
| Rolling Stock Tax | 22010-0007 | 2,400.00 | 2,400.00 | | 2,400.00 |
| Personal Property Tax Relief | 22010-0009 | 17,455.00 | 17,455.00 | | 17,455.00 |
| Rental Tax | 22010-0010 | 2,400.00 | 2,400.00 | | 2,400.00 |
| Game of Skills Tax | | | | | 0.00 |
| Communication Tax from State | 22010-0030 | 78,000.00 | 78,000.00 | | 78,000.00 |
| DCJS Grants | 24010-0001 | | | | 0.00 |
| State Police Aid | 24010-0003 | 56,608.00 | 56,608.00 | | 56,608.00 |
| Fire Programs Grant | 24020-0001 | 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 | 20,756.00 |
| CARES Act Funding | 33020-0002 | | | 226,063.00 | 226,063.00 |
| Insurance Claims | 41010-0001 | | | | 0.00 |
| Sale of Land/Vehicles/Buildings | 41020-0001 | | | | 0.00 |
| Carryover from previous year for budget balance | | | | | 0.00 |
| Transfers from Other Funds | 41050-0006 | | | | 0.00 |
| Reserve Funds | 42000-0000 | 107,547.19 | 107,547.19 | | 107,547.19 |
| General Fund Revenues Totals | | 1,202,613.75 | 1,202,613.75 | 260,874.95 | 1,463,488.70 |

| Account Name | Account Code | FY 22 FC and TM Recommended | FY 22 Approved | FY 22 Amendment | FY 22 Amended Total |
|---------------------------------|--------------|-----------------------------|-------------------|--------------------|---------------------|
| GENERAL FUND EXPENSES | | | | | |
| TOWN COUNCIL | | | | | |
| Wages | 11010-1100 | 11,400.00 | 11,400.00 | | 11,400.00 |
| FICA | 11010-2100 | 872.10 | 872.10 | | 872.10 |
| Travel-Milage/Hotels/Conference | 11010-5501 | 1,500.00 | 1,500.00 | 2,237.65 | 3,737.65 |
| Employee Recognition | 11010-5811 | | | | 0.00 |
| Town Council Totals | | 13,772.10 | 13,772.10 | 2,237.65 | 16,009.75 |
| TOWN MANAGER | | | | | |
| Wages | 12110-1100 | 27,073.74 | 27,073.74 | | 27,073.74 |
| PT Wages | 12110-1300 | 35,882.04 | 35,882.04 | | 35,882.04 |
| FICA | 12110-2100 | 4,816.12 | 4,816.12 | | 4,816.12 |
| VRS | 12110-2200 | 5,685.49 | 5,685.49 | | 5,685.49 |
| Health Insurance | 12110-2300 | 2,553.12 | 2,553.12 | | 2,553.12 |
| Group Life Insurance | 12110-2400 | 362.79 | 362.79 | | 362.79 |
| STD/Long-Term Disability | 12110-2500 | 142.95 | 142.95 | | 142.95 |
| Unemployment Insurance | 12110-2600 | 25.00 | 25.00 | | 25.00 |
| Worker's Comp | 12110-2700 | 144.11 | 144.11 | | 144.11 |
| Professional Svcs | 12110-3150 | | | 7,448.26 | 7,448.26 |
| Printing & Binding | 12110-3500 | | | | 0.00 |
| Advertising | 12110-3600 | 1,000.00 | 1,000.00 | | 1,000.00 |
| Contingency requirement | 12110-5000 | 36,078.12 | 36,078.12 | 12,477.61 | 48,555.73 |
| CARES Act Expenses | 12110-5001 | | | | 0.00 |
| Postage | 12110-5210 | 200.00 | 200.00 | 87.50 | 287.50 |
| Telecommunications | 12110-5230 | 540.00 | 540.00 | | 540.00 |
| Crime & Cyber Insurance | 12100-5307 | 2,956.00 | 2,956.00 | | 2,956.00 |
| Travel-Mileage/Hotel/Conference | 12110-5501 | 2,000.00 | 2,000.00 | | 2,000.00 |
| Dues & Memberships | 12110-5810 | 3,600.00 | 3,600.00 | | 3,600.00 |
| Capital Improvement Program | 12110-8000 | 52,845.00 | 52,845.00 | -43,313.00 | 9,532.00 |
| Town Manager Totals | | 175,904.48 | 175,904.48 | (23,299.63) | 152,604.85 |
| Town Attorney | 12210-3150 | 20,000.00 | 20,000.00 | 5,000.00 | 25,000.00 |
| Independent Auditor | 12240-3150 | 20,000.00 | 20,000.00 | | 20,000.00 |
| FINANCE DEPARTMENT | | | | | |
| Wages | 12420-1100 | 42,626.35 | 42,626.35 | | 42,626.35 |
| PT Wages | 12420-1300 | 4,422.57 | 4,422.57 | | 4,422.57 |
| FICA | 12420-2100 | 3,599.24 | 3,599.24 | | 3,599.24 |
| VRS | 12420-2200 | 6,820.22 | 6,820.22 | | 6,820.22 |
| Health Insurance | 12420-2300 | 6,902.88 | 6,902.88 | | 6,902.88 |
| Group Life Insurance | 12420-2400 | 571.19 | 571.19 | | 571.19 |
| Unemployment Insurance | 12420-2600 | 45.00 | 45.00 | | 45.00 |
| Worker's Comp | 12420-2700 | 120.37 | 120.37 | | 120.37 |
| DMV Stops | 12420-3009 | 1,000.00 | 1,000.00 | | 1,000.00 |
| Professional Svcs | 12420-3150 | 2,800.00 | 2,800.00 | | 2,800.00 |
| Banking Service Charges | 12420-3160 | 200.00 | 200.00 | | 200.00 |
| VIP Management Fee | 12420-3170 | 4,000.00 | 4,000.00 | | 4,000.00 |
| Service Contracts | 12420-3320 | 4,250.00 | 4,250.00 | | 4,250.00 |
| Advertising | 12420-3600 | 200.00 | 200.00 | | 200.00 |
| Postage | 12420-5210 | 2,000.00 | 2,000.00 | | 2,000.00 |
| Telecommunications | 12420-5230 | 1,080.00 | 1,080.00 | | 1,080.00 |
| Travel-Mileage/Hotel/Conference | 12420-5501 | 1,000.00 | 1,000.00 | | 1,000.00 |
| Dues & Memberships | 12420-5810 | 200.00 | 200.00 | | 200.00 |
| Office Supplies | 12420-6001 | 3,500.00 | 3,500.00 | | 3,500.00 |
| Finance Totals | | 85,337.83 | 85,337.83 | 0.00 | 85,337.83 |

| Account Name | Account Code | FY 22 FC and TM Recommended | FY 22 Approved | FY 22 Amendment | FY 22 Amended Total |
|----------------------------------|--------------|-----------------------------|-------------------|-------------------|---------------------|
| Information Technology | | | | | |
| I.T. Services | 12510-3150 | 13,880.00 | 13,880.00 | | 13,880.00 |
| Phone Maintenance | 12510-3330 | 500.00 | 500.00 | | 500.00 |
| Website Maintenance | 12510-3340 | 1,000.00 | 1,000.00 | | 1,000.00 |
| Microsoft Office Service | 12510-5600 | 6,300.00 | 6,300.00 | | 6,300.00 |
| I.T. Supplies | 12510-6002 | 3,000.00 | 3,000.00 | -600.24 | 2,399.76 |
| I.T. Equipment | 12510-8001 | 1,000.00 | 1,000.00 | 600.24 | 1,600.24 |
| I.T. Totals | | 25,680.00 | 25,680.00 | - | 25,680.00 |
| POLICE DEPARTMENT | | | | | |
| Wages | 31100-1100 | 330,468.67 | 330,468.67 | 7,951.29 | 338,419.96 |
| Overtime | 31100-1200 | 3,500.00 | 3,500.00 | | 3,500.00 |
| PT Wages | 31100-1300 | 12,826.59 | 12,826.59 | 24,300.00 | 37,126.59 |
| Other Pay/Holiday | 31100-1400 | 14,021.69 | 14,021.69 | | 14,021.69 |
| Security Wages | 31100-1500 | | | 1,732.50 | 1,732.50 |
| FICA | 31100-2100 | 29,460.30 | 29,460.30 | | 29,460.30 |
| VRS | 31100-2200 | 52,874.99 | 52,874.99 | | 52,874.99 |
| Health Insurance | 31100-2300 | 58,344.00 | 58,344.00 | | 58,344.00 |
| Group Life Insurance | 31100-2400 | 4,428.28 | 4,428.28 | | 4,428.28 |
| Unemployment Insurance | 31100-2600 | 70.00 | 70.00 | | 70.00 |
| Worker's Comp | 31100-2700 | 14,474.39 | 14,474.39 | -2,700.00 | 11,774.39 |
| LODA Insurance | 31100-2710 | 6,125.00 | 6,125.00 | | 6,125.00 |
| Repair & Maint. Svcs | 31100-3310 | 8,500.00 | 8,500.00 | | 8,500.00 |
| CODE RED | 31100-3400 | 0.00 | 0.00 | 2,700.00 | 2,700.00 |
| Advertising | 31100-3600 | 400.00 | 400.00 | | 400.00 |
| Postage | 31100-5210 | 500.00 | 500.00 | | 500.00 |
| Telecommunications | 31100-5230 | 11,700.00 | 11,700.00 | | 11,700.00 |
| Motor Vehicle Insurance | 31100-5305 | 3,722.96 | 3,722.96 | | 3,722.96 |
| Other Property Insurance | 31100-5306 | 545.42 | 545.42 | | 545.42 |
| Tuition Reimbursement | 31100-5400 | 8,000.00 | 8,000.00 | -8,000.00 | 0.00 |
| Travel-Mileage/Conference/Hotel | 31100-5501 | 10,000.00 | 10,000.00 | | 10,000.00 |
| Rent of Buildng | 31100-5600 | | | | 0.00 |
| Public Safety Event | 31100-5700 | 5,000.00 | 5,000.00 | 1,000.00 | 6,000.00 |
| Fire Range Fees | 31100-5800 | 3,000.00 | 3,000.00 | | 3,000.00 |
| Attorney Fees | 31100-5801 | 3,000.00 | 3,000.00 | | 3,000.00 |
| Dues & Memberships | 31100-5810 | 5,500.00 | 5,500.00 | | 5,500.00 |
| Office Supplies | 31100-6001 | 2,000.00 | 2,000.00 | | 2,000.00 |
| Fuel | 31100-6008 | 15,000.00 | 15,000.00 | | 15,000.00 |
| Vehicle/Power Equipment Supplies | 31100-6009 | 9,000.00 | 9,000.00 | | 9,000.00 |
| Police Supplies | 31100-6010 | 10,000.00 | 10,000.00 | 24,459.95 | 34,459.95 |
| Uniforms | 31100-6011 | 5,000.00 | 5,000.00 | | 5,000.00 |
| Crime Prevention | 31100-6030 | 5,000.00 | 5,000.00 | | 5,000.00 |
| Investigation Expense | 31100-6032 | 1,000.00 | 1,000.00 | | 1,000.00 |
| Vehicles | 31100-8005 | | | 91,812.84 | 91,812.84 |
| Police Department | | 633,462.29 | 633,462.29 | 143,256.58 | 776,718.87 |
| PUBLIC SAFETY | | | | | |
| Fire Dept Contributions | 32200-5600 | 12,250.00 | 12,250.00 | | 12,250.00 |
| Fire Programs Grants | 32200-5701 | 15,000.00 | 15,000.00 | | 15,000.00 |
| Public Safety | | 27,250.00 | 27,250.00 | 0.00 | 27,250.00 |
| Streetlights | 41320-5100 | 26,000.00 | 26,000.00 | | 26,000.00 |

| Account Name | Account Code | FY 22 FC and TM Recommended | FY 22 Approved | FY 22 Amendment | FY 22 Amended Total |
|-------------------------------------|--------------|-----------------------------|---------------------|-------------------|---------------------|
| GENERAL PROPERTIES | | | | | |
| Wages | 43200-1100 | 20,395.67 | 20,395.67 | | 20,395.67 |
| PT Wages | 43200-1300 | 13,447.46 | 13,447.46 | | 13,447.46 |
| Other Pay/Holiday | 43200-1400 | 318.56 | 318.56 | | 318.56 |
| FICA | 43200-2100 | 2,613.37 | 2,613.37 | | 2,613.37 |
| VRS | 43200-2200 | 3,263.31 | 3,263.31 | | 3,263.31 |
| Health Insurance | 43200-2300 | 5,863.20 | 5,863.20 | | 5,863.20 |
| Group Life Insurance | 43200-2400 | 273.30 | 273.30 | | 273.30 |
| Long-Term Disability | 43200-2500 | 0.00 | 0.00 | | 0.00 |
| Unemployment Insurance | 43200-2600 | 60.00 | 60.00 | | 60.00 |
| Worker's Comp | 43200-2700 | 183.20 | 183.20 | | 183.20 |
| Maintenance Contracts | 43200-3310 | 0.00 | 0.00 | | 0.00 |
| Electric | 43200-5100 | 8,000.00 | 8,000.00 | | 8,000.00 |
| Heating Services | 43200-5110 | 5,000.00 | 5,000.00 | | 5,000.00 |
| Water/Sewer | 43200-5120 | 2,970.92 | 2,970.92 | | 2,970.92 |
| Telecommunication | 43200-5230 | 11,120.00 | 11,120.00 | | 11,120.00 |
| Property Insurance | 43200-5304 | 563.21 | 563.21 | | 563.21 |
| Motor Vehicle Insurance | 43200-5305 | 1,474.64 | 1,474.64 | | 1,474.64 |
| Other Property Insurance | 43200-5306 | 1,307.21 | 1,307.21 | | 1,307.21 |
| General Liability Insurance | 43200-5308 | 14,783.00 | 14,783.00 | | 14,783.00 |
| Lease of Equipment | 43200-5410 | 2,000.00 | 2,000.00 | | 2,000.00 |
| Travel-Mileage/Conference/Hotel | 43200-5501 | 1,000.00 | 1,000.00 | 915.11 | 1,915.11 |
| Dues & Memberships | 43200-5810 | | | | 0.00 |
| Office Supplies | 43200-6001 | 750.00 | 750.00 | | 750.00 |
| Janitorial Supplies | 43200-6005 | 3,000.00 | 3,000.00 | -915.11 | 2,084.89 |
| Repair & Maint. Supplies | 43200-6007 | 21,500.00 | 21,500.00 | -3,615.57 | 17,884.43 |
| Fuel | 43200-6008 | 15,000.00 | 15,000.00 | | 15,000.00 |
| Vehicle/Power Equipment Supplies | 43200-6009 | 24,000.00 | 24,000.00 | | 24,000.00 |
| Uniforms | 43200-6011 | 3,000.00 | 3,000.00 | | 3,000.00 |
| Christmas Decorations | 43200-6012 | 2,000.00 | 2,000.00 | 3,615.57 | 5,615.57 |
| Ag Supplies | 43200-6013 | 2,000.00 | 2,000.00 | | 2,000.00 |
| Equipment/Vehicles | 43200-8005 | | | 83,114.00 | 83,114.00 |
| General Properties Totals | | 165,887.06 | 165,887.06 | 83,114.00 | 249,001.06 |
| Village Garden Club Contri. | 72100-5600 | 3,000.00 | 3,000.00 | | 3,000.00 |
| Museum Contributions | 72200-5600 | 2,500.00 | 2,500.00 | | 2,500.00 |
| Planning/Zoning | | | | | |
| Advertising | 81100-3600 | 200.00 | 200.00 | | 200.00 |
| Postage | 81100-5210 | 75.00 | 75.00 | | 75.00 |
| Dues/Memberships | 81100-5810 | 1,045.00 | 1,045.00 | | 1,045.00 |
| General Properties Totals | | 1,320.00 | 1,320.00 | 0.00 | 1,320.00 |
| Community Development | | | | | |
| Neighbors Helping Neighbors Contri. | 83500-5600 | 2,500.00 | 2,500.00 | | 2,500.00 |
| Community Development Totals | | 2,500.00 | 2,500.00 | 0.00 | 2,500.00 |
| Purchase of Land/Buildings | 94000-8000 | | | 50,566.35 | 50,566.35 |
| | | | | | 0.00 |
| General Fund Expense Total | | 1,202,613.75 | 1,202,613.75 | 260,874.95 | 1,463,488.70 |

| WATER FUND | | | | | |
|----------------------------|--------------|--------------------------------------|---------------------|----------------------|------------------------|
| | | FY 22 Budget | | | |
| Account Name | Account Code | FY 22 Town Manager Recommended | FY 22 Approved | FY 22 Amendment | FY 22 Amended Total |
| WATER FUND REVENUE | | | | | |
| Water In-Town Base Charges | 16080-0005 | \$ 245,907.94 | 245,907.94 | | 245,907.94 |
| Water OT Base Charges | 16080-0006 | \$ 175,554.62 | 175,554.62 | | 175,554.62 |
| Water In-Town Usage Charge | 16080-0007 | \$ 390,858.85 | 390,858.85 | | 390,858.85 |
| Water OT Usage Charges | 16080-0008 | \$ 291,729.53 | 291,729.53 | | 291,729.53 |
| Penalties | 16080-0009 | \$ 18,000.00 | 18,000.00 | | 18,000.00 |
| Trip Charges | 16080-0010 | \$ 10,000.00 | 10,000.00 | | 10,000.00 |
| Dormant Acct Fee | 16080-0011 | \$ 3,856.83 | 3,856.83 | | 3,856.83 |
| Fire Sprinklers | 16080-0012 | \$ 4,781.00 | 4,781.00 | | 4,781.00 |
| Avalability Fee | 16080-0013 | | | | - |
| Water Charges-SBC | 16080-0014 | \$ 119,488.32 | 119,488.32 | | 119,488.32 |
| Transfer from Reserve | 41040-0006 | | | 11,011.37 | 11,011.37 |
| Revenue Totatls | | 1,260,177.09 | 1,260,177.09 | 11,011.37 | 1,271,188.46 |
| WATER FUND EXPENSES | | | | | |
| TOWN MANAGER | | | | | |
| Wages | 12110-1100 | \$ 40,109.24 | 40,109.24 | | 40,109.24 |
| PT Wages | 12110-1300 | \$ 4,485.25 | 4,485.25 | | 4,485.25 |
| FICA | 12110-2100 | \$ 3,411.48 | 3,411.48 | | 3,411.48 |
| VRS | 12110-2200 | \$ 8,422.94 | 8,422.94 | | 8,422.94 |
| Health Insurance | 12110-2300 | \$ 3,782.40 | 3,782.40 | | 3,782.40 |
| Group Life Insurance | 12110-2400 | \$ 537.46 | 537.46 | | 537.46 |
| STD/Long-Term Disability | 12110-2500 | \$ 211.78 | 211.78 | | 211.78 |
| Contingency | 12110-5000 | \$ 25,000.00 | 25,000.00 | (3,851.28) | 21,148.72 |
| Town Manager Totals | | \$ 85,960.56 | \$ 85,960.56 | \$ (3,851.28) | \$ 82,109.28 |
| FINANCE DEPARTMENT | | | | | |
| Wages | 12420-1100 | \$ 37,680.66 | 37,680.66 | | 37,680.66 |
| PT Wages | 12420-1300 | \$ 8,845.14 | 8,845.14 | | 8,845.14 |
| FICA | 12420-2100 | \$ 3,559.22 | 3,559.22 | | 3,559.22 |
| VRS | 12420-2200 | \$ 6,028.91 | 6,028.91 | | 6,028.91 |
| Health Insurance | 12420-2300 | \$ 6,719.20 | 6,719.20 | | 6,719.20 |
| Group Life Insurance | 12420-2400 | \$ 504.92 | 504.92 | | 504.92 |
| Unemployment Insurance | 12420-2600 | | | | - |
| Professional Services | 12420-3120 | | | | - |
| Banking Service Charges | 12420-3160 | \$ 100.00 | 100.00 | | 100.00 |
| Support Contracts | 12420-3320 | \$ 3,700.00 | 3,700.00 | | 3,700.00 |
| Postage | 12420-5210 | \$ 3,710.00 | 3,710.00 | | 3,710.00 |
| Supplies | 12420-6001 | \$ 2,200.00 | 2,200.00 | | 2,200.00 |
| Finance Totals | | \$ 73,048.04 | \$ 73,048.04 | \$ - | \$ 73,048.04 |

| Account Name | Account Code | FY 22 Town Manager Recommended | FY 22 Approved | FY 22 Amendment | FY 22 Amended Total |
|-------------------------------------|--------------|--------------------------------------|-------------------|--------------------|------------------------|
| WATER OPERATIONAL DEPARTMENT | | | | | |
| Wages | 44000-1100 | 133,883.24 | 133,883.24 | | 133,883.24 |
| Overtime | 44000-1200 | 30,000.00 | 30,000.00 | (24,150.00) | 5,850.00 |
| PT Wages | 44000-1300 | 14,758.57 | 14,758.57 | | 14,758.57 |
| Other/Holiday | 44000-1400 | 5,424.25 | 5,424.25 | 5,000.00 | 10,424.25 |
| FICA | 44000-2100 | 14,081.05 | 14,081.05 | | 14,081.05 |
| VRS | 44000-2200 | 21,421.32 | 21,421.32 | | 21,421.32 |
| Health Insurance | 44000-2300 | 23,640.00 | 23,640.00 | | 23,640.00 |
| Group Life Insurance | 44000-2400 | 1,794.04 | 1,794.04 | | 1,794.04 |
| Long-Term Disability | 44000-2500 | 199.75 | 199.75 | 100.00 | 299.75 |
| Unemployment Insurance | 44000-2600 | | | 50.00 | 50.00 |
| Worker's Comp | 44000-2700 | 6,174.24 | 6,174.24 | | 6,174.24 |
| Water Shed Mgmt | 44000-3100 | | | | - |
| Testing Services | 44000-3140 | 31,000.00 | 31,000.00 | | 31,000.00 |
| Professional Svcs | 44000-3150 | 3,200.00 | 3,200.00 | | 3,200.00 |
| Repair & Maint. Svcs | 44000-3310 | 10,000.00 | 10,000.00 | | 10,000.00 |
| Advertising | 44000-3600 | 2,000.00 | 2,000.00 | | 2,000.00 |
| Electrical Svcs | 44000-5100 | 35,000.00 | 35,000.00 | 11,000.00 | 46,000.00 |
| Water & Sewer | 44000-5120 | 3,883.29 | 3,883.29 | 5,000.00 | 8,883.29 |
| Postage | 44000-5210 | 2,000.00 | 2,000.00 | | 2,000.00 |
| Telecommunications | 44000-5230 | 5,040.00 | 5,040.00 | | 5,040.00 |
| Property Insurance | 44000-5304 | 3,106.98 | 3,106.98 | | 3,106.98 |
| Motor Vehicle Insurance | 44000-5305 | 472.06 | 472.06 | | 472.06 |
| Travel-Mileage/Hotel/Conference | 44400-5501 | 4,000.00 | 4,000.00 | | 4,000.00 |
| Permits | 44000-5600 | 4,000.00 | 4,000.00 | | 4,000.00 |
| Dues & Memberships | 44000-5810 | 2,000.00 | 2,000.00 | 3,000.00 | 5,000.00 |
| Office Supplies | 44000-6001 | 2,500.00 | 2,500.00 | | 2,500.00 |
| Lab Supplies | 44000-6004 | 15,000.00 | 15,000.00 | | 15,000.00 |
| Repair & Maint. Supplies | 44000-6007 | 25,000.00 | 25,000.00 | | 25,000.00 |
| Fuel/Oil | 44000-6008 | 2,000.00 | 2,000.00 | | 2,000.00 |
| Vehicle & Equip Supplies | 44000-6009 | 5,000.00 | 5,000.00 | | 5,000.00 |
| Uniforms | 44000-6011 | 1,500.00 | 1,500.00 | | 1,500.00 |
| Chemicals | 44000-6051 | 68,000.00 | 68,000.00 | | 68,000.00 |
| Equipment | 44000-8005 | 25,000.00 | 25,000.00 | | 25,000.00 |
| Operational Totals | | 501,078.78 | 501,078.78 | 0.00 | 501,078.78 |

| Account Name | Account Code | FY 22 Town Manager Recommended | FY 22 Approved | FY 22 Amendment | FY 22 Amended Total |
|-------------------------------------|--------------|--------------------------------------|---------------------|--------------------|------------------------|
| WATER MAINTENANCE DEPARTMENT | | | | | |
| Wages | 45000-1100 | 101,978.35 | 101,978.35 | | 101,978.35 |
| PT Wages | 45000-1200 | 650.97 | 650.97 | | 650.97 |
| Other Pay/Holiday | 45000-1300 | 1,592.82 | 1,592.82 | | 1,592.82 |
| FICA | 45000-2100 | 7,972.99 | 7,972.99 | | 7,972.99 |
| VRS | 45000-2200 | 16,316.54 | 16,316.54 | | 16,316.54 |
| Health Insurance | 45000-2300 | 5,264.18 | 5,264.18 | | 5,264.18 |
| Group Life Insurance | 45000-2400 | 1,366.51 | 1,366.51 | | 1,366.51 |
| Worker's Comp | 45000-2700 | 7,348.03 | 7,348.03 | | 7,348.03 |
| Miss Utility | 45000-5130 | 800.00 | 800.00 | | 800.00 |
| Motor Vehicle Insurance | 45000-5305 | 1,474.64 | 1,474.64 | | 1,474.64 |
| Lease of Equipment | 45000-5410 | 2,000.00 | 2,000.00 | | 2,000.00 |
| Travel-Mileage/Conference/Hotel | 45000-5501 | 2,000.00 | 2,000.00 | | 2,000.00 |
| Dues & Memberships | 45000-5810 | 200.00 | 200.00 | | 200.00 |
| Repair & Maint. Supplies | 45000-6007 | 20,000.00 | 20,000.00 | | 20,000.00 |
| Maintenance Totals | | 168,965.04 | 168,965.04 | - | 168,965.04 |
| Revenue Refund | 92000-9000 | | | 14,862.65 | 14,862.65 |
| Debt Payments | | | | | |
| 60W W/L Principle | 95000-9000 | 16,210.00 | 16,210.00 | | 16,210.00 |
| 60W W/L Interest | 95000-9001 | 12,836.00 | 12,836.00 | | 12,836.00 |
| Mainstreet W/L Principle | 95000-9004 | 76,620.00 | 76,620.00 | | 76,620.00 |
| Mainstreet W/L Interest | 95000-9005 | 46,332.95 | 46,332.95 | | 46,332.95 |
| Sterling Debt Refi Prin | 95000-9006 | 95,640.00 | 95,640.00 | | 95,640.00 |
| Sterling Debt Refi Interest | 95000-9007 | 31,565.00 | 31,565.00 | | 31,565.00 |
| Debt Reserve | | 150,788.34 | 150,788.34 | | 150,788.34 |
| Capital Improvement Program | 95000-9010 | | | | - |
| Debt Totals | | 429,992.29 | 429,992.29 | - | 429,992.29 |
| | | | | | |
| Water Fund Expense Totals | | 1,259,044.72 | 1,259,044.72 | 11,011.37 | 1,270,056.09 |

| SEWER FUND | | | | | |
|-------------------------------|--------------|--------------------------------------|-------------------|--------------------|------------------------|
| | | | FY 22 Budget | | |
| Account Name | Account Code | FY 22 Town Manager Recommended | FY 22 Approved | FY 22 Amendment | FY 22 Amended Total |
| SEWER REVENUE | | | | | |
| Sewer In-Town Base Charges | 16080-0005 | 327,844.37 | 327,844.37 | | 327,844.37 |
| Sewer OT Base Charges | 16080-0006 | 155,026.20 | 155,026.20 | | 155,026.20 |
| Sewer In-Town Usage Charge | 16080-0007 | 255,899.08 | 255,899.08 | | 255,899.08 |
| Sewer OT Usage Charges | 16080-0008 | 126,189.06 | 126,189.06 | | 126,189.06 |
| Penalties | 16080-0009 | 18,000.00 | 18,000.00 | | 18,000.00 |
| Dormant Acct Fee | 16080-0011 | 5,382.01 | 5,382.01 | | 5,382.01 |
| Avalability Fee | 16080-0012 | | | | - |
| SBC-Rut. Creek Operations | 19020-0003 | 42,000.00 | 42,000.00 | | 42,000.00 |
| SBC Sewer Rehab | 19020-0004 | | | | - |
| Reimbursement of Const. Cost | 19020-0005 | | | | - |
| Nutrient Credit | 24040-0003 | 700.00 | 700.00 | | 700.00 |
| CARES Act Utility Forgiveness | 33020-0002 | | | 11,011.37 | 11,011.37 |
| Transfer from Other Funds | 41040-0006 | | | | - |
| Revenue Totals | | 931,040.71 | 931,040.71 | 11,011.37 | 942,052.08 |
| SEWER EXPENSES | | | | | |
| TOWN MANAGER | | | | | |
| Wages | 12110-1100 | 30,081.93 | 30,081.93 | | 30,081.93 |
| PT Wages | 12110-1300 | 4,036.73 | 4,036.73 | | 4,036.73 |
| FICA | 12110-2100 | 2,610.08 | 2,610.08 | | 2,610.08 |
| VRS | 12110-2200 | 6,317.21 | 6,317.21 | | 6,317.21 |
| Health Insurance | 12110-2300 | 2,836.80 | 2,836.80 | | 2,836.80 |
| Group Life Insurance | 12110-2400 | 403.10 | 403.10 | | 403.10 |
| STD/Long-Term Disability | 12110-2500 | 158.83 | 158.83 | | 158.83 |
| Contingency | 12110-5000 | 18,208.17 | 18,208.17 | (4,623.70) | 13,584.47 |
| Town Manager Totals | | 64,652.85 | 64,652.85 | (4,623.70) | 60,029.15 |
| FINANCE DEPARTMENT | | | | | |
| Wages | 12420-1100 | 29,724.15 | 29,724.15 | | 29,724.15 |
| PT Wages | 12420-1300 | 8,624.01 | 8,624.01 | | 8,624.01 |
| FICA | 12420-2100 | 2,933.63 | 2,933.63 | | 2,933.63 |
| VRS | 12420-2200 | 4,755.86 | 4,755.86 | | 4,755.86 |
| Health Insurance | 12420-2300 | 5,106.24 | 5,106.24 | | 5,106.24 |
| Group Life Insurance | 12420-2400 | 398.30 | 398.30 | | 398.30 |
| Banking Service Charges | 12420-3160 | 100.00 | 100.00 | | 100.00 |
| Service Contracts | 12420-3320 | 3,710.00 | 3,710.00 | | 3,710.00 |
| Postage | 12420-5210 | 3,710.00 | 3,710.00 | | 3,710.00 |
| Supplies | 12420-6001 | 2,200.00 | 2,200.00 | | 2,200.00 |
| Finance Totals | | 61,262.21 | 61,262.21 | - | 61,262.21 |

| Account Name | Account Code | FY 22 Town Manager Recommended | FY 22 Approved | FY 22 Amendment | FY 22 Amended Total |
|-------------------------------------|--------------|--------------------------------------|-------------------|--------------------|------------------------|
| SEWER OPERATIONAL DEPARTMENT | | | | | |
| Wages | 44000-1100 | 127,197.95 | 127,197.95 | | 127,197.95 |
| PT Wages | 44000-1300 | | | | - |
| Other/Holiday | 44000-1400 | 5,051.42 | 5,051.42 | | 5,051.42 |
| FICA | 44000-2100 | 10,117.08 | 10,117.08 | | 10,117.08 |
| VRS | 44000-2200 | 20,351.67 | 20,351.67 | | 20,351.67 |
| Health Insurance | 44000-2300 | 23,640.00 | 23,640.00 | | 23,640.00 |
| Group Life Insurance | 44000-2400 | 1,704.45 | 1,704.45 | | 1,704.45 |
| Long-Term Disability | 44000-2500 | 191.95 | 191.95 | | 191.95 |
| Worker's Comp | 44000-2700 | 2,239.22 | 2,239.22 | | 2,239.22 |
| Sludge & Trash Removal-Rut.Crk | 44000-3120 | 2,000.00 | 2,000.00 | | 2,000.00 |
| Testing Services | 44000-3140 | 38,000.00 | 38,000.00 | | 38,000.00 |
| Professional Svcs | 44000-3150 | 3,200.00 | 3,200.00 | | 3,200.00 |
| Repair & Maint. Svcs-Rut Crk | 44000-3310 | 15,000.00 | 15,000.00 | -408 | 14,592.00 |
| Advertising | 44000-3600 | 500.00 | 500.00 | | 500.00 |
| Electrical Svcs-Rut. Crk | 44000-5100 | 35,000.00 | 35,000.00 | | 35,000.00 |
| Water, Sewer -Rut. Crk | 44000-5120 | 6,000.00 | 6,000.00 | | 6,000.00 |
| Electrical Svcs-Pump Station | 44000-5130 | 2,000.00 | 2,000.00 | | 2,000.00 |
| Water, Sewer-Pump Station | 44000-5140 | 200.00 | 200.00 | | 200.00 |
| Postage | 44000-5210 | 500.00 | 500.00 | | 500.00 |
| Telecommunications | 44000-5230 | 4,080.00 | 4,080.00 | | 4,080.00 |
| Property Insurance | 44000-5304 | 5,617.17 | 5,617.17 | | 5,617.17 |
| Motor Vehicle Insurance | 44000-5305 | 448.05 | 448.05 | | 448.05 |
| Travel-Mileage/Hotel/Conference | 44000-5501 | 4,000.00 | 4,000.00 | | 4,000.00 |
| Permits | 44000-5600 | 4,000.00 | 4,000.00 | | 4,000.00 |
| Dues & Memberships | 44000-5810 | 1,217.86 | 1,217.86 | 408 | 1,625.86 |
| Office Supplies | 44000-6001 | 2,500.00 | 2,500.00 | | 2,500.00 |
| Lab Supplies | 44000-6004 | 6,000.00 | 6,000.00 | | 6,000.00 |
| Repair & Maint. Supplies-Rut. Crk | 44000-6007 | 15,000.00 | 15,000.00 | | 15,000.00 |
| Fuel/Oil | 44000-6008 | 2,000.00 | 2,000.00 | | 2,000.00 |
| Vehicle & Equip Supplies | 44000-6009 | 3,000.00 | 3,000.00 | | 3,000.00 |
| Uniforms | 44000-6011 | 1,500.00 | 1,500.00 | | 1,500.00 |
| Chemicals-Rut Crk | 44000-6051 | 2,500.00 | 2,500.00 | | 2,500.00 |
| Treatment Totals | | 344,756.82 | 344,756.82 | - | 344,756.82 |
| SEWER MAINTENANCE DEPARTMENT | | | | | |
| Wages | 45000-1100 | 101,978.35 | 101,978.35 | | 101,978.35 |
| PT Wages | 45000-1300 | 650.97 | 650.97 | | 650.97 |
| Other Pay/Holiday | 45000-1400 | 1,592.82 | 1,592.82 | | 1,592.82 |
| FICA | 45000-2100 | 7,972.99 | 7,972.99 | | 7,972.99 |
| VRS | 45000-2200 | 16,316.54 | 16,316.54 | | 16,316.54 |
| Health Insurance | 45000-2300 | 21,276.00 | 21,276.00 | | 21,276.00 |
| Group Life Insurance | 45000-2400 | 1,366.51 | 1,366.51 | | 1,366.51 |
| Motor Vehicle Insurance | 45000-5305 | 1,474.64 | 1,474.64 | | 1,474.64 |
| Lease of Equipment | 45000-5410 | 2,000.00 | 2,000.00 | | 2,000.00 |
| Repair & Maint. Supplies | 45000-6007 | 8,000.00 | 8,000.00 | | 8,000.00 |
| Maintenance Totals | | 162,628.83 | 162,628.83 | - | 162,628.83 |

| Account Name | Account Code | FY 22 Town Manager Recommended | FY 22 Approved | FY 22 Amendment | FY 22 Amended Total |
|----------------------------------|--------------|--------------------------------------|-------------------|--------------------|------------------------|
| Reveue Refund | 92000-9000 | | | 15,635.07 | 15,635.07 |
| Debt Payments | | | | | |
| Sterling Bank WWTP Refi Prin | 95000-9002 | 203,235.00 | 203,235.00 | | 203,235.00 |
| Sterling Bank WWTP Refi Int | 95000-9003 | 67,075.00 | 67,075.00 | | 67,075.00 |
| Sewer Rehab Principle | 95000-9004 | 11,450.00 | 11,450.00 | | 11,450.00 |
| Sewer Rehab Interest | 95000-9005 | 15,980.00 | 15,980.00 | | 15,980.00 |
| Debt Totals | | 297,740.00 | 297,740.00 | - | 297,740.00 |
| Sewer Fund Expense Totals | | 931,040.71 | 931,040.71 | 11,011.37 | 942,052.08 |

| INDUSTRIAL DEVELOPMENT AUTHORITY | | | | | |
|---|----------------|--------------------------------------|---------------------|---------------------|------------------------|
| FY 22 Budget | | | | | |
| Account Name | Account Code | FY 22 Town Manager Recommended | FY 22 Approved | FY 22 Amendment | FY 22 Amended Total |
| IDA REVENUES | | | | | |
| Lease/Sale of Lots | 701-41020-0001 | 75,000.00 | 75,000.00 | | 75,000.00 |
| BP Recoupment Rev | 701-41030-0001 | | | | - |
| Zoning Fees | | | | | - |
| Bond Issue | 701-41040-0001 | 7,476.25 | 7,476.25 | | 7,476.25 |
| Home Owners Reimb | 701-41060-0001 | 1,350.00 | 1,350.00 | | 1,350.00 |
| Transfer from Other Funds | | | | | - |
| Revenue Totals | | 83,826.25 | 83,826.25 | - | 83,826.25 |
| IDA EXPENSES | | | | | |
| PT Wages | 45000-1300 | 7,811.60 | 7,811.60 | | 7,811.60 |
| FICA | 45000-2100 | 597.59 | 597.59 | | 597.59 |
| Worker's Comp | 45000-2700 | 328.09 | 328.09 | | 328.09 |
| Repair & Maint. Svcs | 81500-3310 | | | 3,750.00 | 3,750.00 |
| Professional Services | 81500-3150 | | | 1,250.00 | 1,250.00 |
| Electrical Svcs | 81500-5100 | 200.00 | 200.00 | | 200.00 |
| Dues & Membership | 81500-5810 | 2,731.00 | 2,731.00 | | 2,731.00 |
| Transfer to IDA fund ba | 81500-9200 | 65,157.97 | 65,157.97 | (5,000.00) | 60,157.97 |
| Small Business Grant | | | | | - |
| Capital expenses | | 7,000.00 | 7,000.00 | | 7,000.00 |
| Expense Totals | | 83,826.25 | 83,826.25 | - | 83,826.25 |
| Revenue Totals | | 3,513,752.84 | 3,621,300.03 | 3,395,619.58 | 366,723.94 |
| Expense Totals | | 3,418,547.98 | 3,620,167.65 | 3,394,487.20 | 366,723.94 |