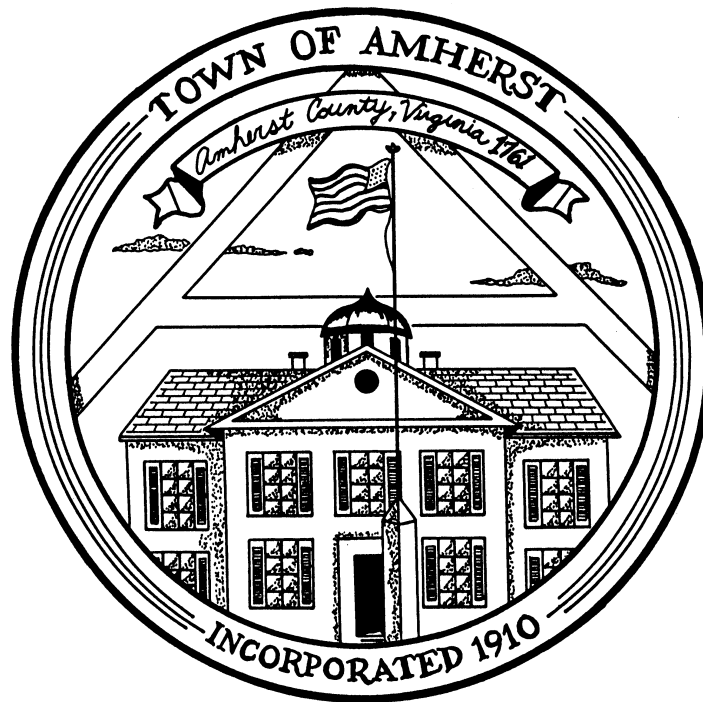


Town of Amherst FY 25 Budget



Mayor D. Dwayne Tuggle
Vice-Mayor Andra Higginbotham
Councilor Michael H. Driskill
Councilor Sharon W. Turner
Councilor Kenneth S. Watts
Councilor Janice N. Wheaton

Budget presented to Council with public hearing on April 10, 2024
Slated for adoption on May 8, 2024

MEMO**Date:** March 20, 2024**To:** Mayor Dwayne Tuggle and Members of Town Council**From:** Sara McGuffin, Town Manager**Re:** FY 25 Town of Amherst Budget

It is my pleasure to present to the Amherst Town Council the proposed FY 25 budget. The financial outlook for the Town is very positive, however, like everyone else, the Town is seeing increased costs across all sectors. This impacts all areas of the budget. 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 Town has been the beneficiary of two grant funded projects that are under way during this current budget cycle. The Town received \$1.3 million in grant funds to replace the Sunset Drive water line and we also received \$250,000 in grant funds to assist with the Lead Service Line Inventory that is due in October. We are grateful to be able to use these funds to improve circumstances in the Town at no cost to the rate payers.

Highlights:

- Staff recommends fully funding the first year of the Capital Improvement Program, which for this year, will only require the appropriation of funds for one police car and automated water metering, as the other projects are grant funded.
- 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 \$12.00 to \$12.50/month. The cost to the Town is increased annually by the rate of inflation, the amount needs to go up to manage the increased cost to the Town.
- Last year, 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.

- This year, staff is recommending moving forward with replacement of all water meters in Town. With the aging of our meters (many of them have over one million gallons on them), we are seeing increased loss of billed water. Replacing these meters will help bring the water and wastewater funds into balance without changing rates, as the billing will be more accurate.
- 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 2023, this amount is 3.7%. Additional raises and increases are based upon each employee's professional development plan, with a merit increase of 2%.

Adoption Process:

Council will be requested to set a public hearing on the budget and the Capital Improvement Program (CIP) for April 10, 2024. 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 8, 2024 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, 2024 AND ENDING JUNE 30, 2025, 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, 2024, 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 FY25 Town of Amherst budget and approved appropriations for the respective funds.

Estimated Revenues

General Fund	\$1,703,498
Water Fund	\$3,144,159
Sewer Fund	\$1,539,377
Garbage Fund	\$172,788
EDA Fund	\$70,626

Estimated Expenditures

General Fund	\$1,703,498
Operations	\$1,633,498
Capital Projects	\$70,000
Water Fund	\$3,144,159
- Operations	\$1,140,112
- Debt Service and Capital Projects	\$2,004,047
Sewer Fund	\$1,539,377
- Operations	\$903,534
- Debt Service and Capital Projects	\$635,843
Garbage Fund	\$172,788
EDA Fund	\$70,626

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
- Realtors: \$100/year per realtor

D. UTILITY RATES AND CHARGES

See attached Utility Rate and Fee Policy for rates related to water and sewer. The FY 25 budget holds all water and sewer rates and fees at the same level since fiscal year 2018.

The monthly garbage rate will be increased from \$12.00 per month to \$12.50 per month to account for the increase in cost to the Town, based on the annual rate of inflation.

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.
\$2,500	Neighbors Helping Neighbors	Supplies for Food Bank
\$1000	Second Stage	Sponsorship
\$2000	Amherst/Nelson Tech Club	Technical assistance with events
\$26,000	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 FY21 fiscal year are as follows:

General Fund Permanent Fund	\$423,056
General Fund Contingency	\$50,726
Water Fund Permanent Fund	\$672,731
Sewer Fund Permanent Fund	\$591,340
Garbage Fund Permanent Fund	\$40,859

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 3.7%, 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 remained the same 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 8th of May, 2024 and reflects the complete budget for July 1, 2024 to June 30, 2025.

Mayor

Attest:

Clerk of Council

Town of Amherst
Schedule of Local Levy
July 1, 2024

The following are tax levies for the fiscal year beginning July 1, 2024. 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 24/25

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>
Water:				
Effective July 1, 2017	\$15.60	\$7.75	\$31.20	\$15.50
Sewer:				
Effective July 1, 2017	\$27.35	\$6.85	\$54.70	\$13.70
Curbside Refuse Collection:				
Effective July 1, 2016	\$12.50		\$12.50	

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 20th day of each month except when the 20th 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 2nd 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.

**Town of Amherst Town Council
NOTICE OF PUBLIC HEARINGS**

The Town of Amherst Town Council will hold public hearings at 7:00 PM on April 10, 2024, in the Council Chambers of the Town Hall at 174 South Main Street, Amherst, VA, on the following:

Capital Improvement Program

To receive comments on the Town’s 2024 – 2025 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 and for inspection in the Town Hall during normal working hours.

Fiscal Year 2024/2025 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	\$1,703,498
Water Fund	\$3,144,159
Sewer Fund	\$1,539,377
Garbage Fund	\$172,788
EDA Fund	\$70,626

Estimated Expenditures

General Fund	\$1,703,498
Operations	\$1,633,498
Capital Projects	\$70,000
Water Fund	\$3,144,159
- Operations	\$1,140,112
- Debt Service and Capital Projects	\$2,004,047
Sewer Fund	\$1,539,377
- Operations	\$903,534
- Debt Service and Capital Projects	\$635,843
Garbage Fund	\$172,788
EDA Fund	\$70,626

The proposed budget maintains the previously adopted tax and utility rates and levies, with the exception of the monthly garbage rate, which is increased to \$12.50.

All interested persons may express their views by emailing sara.mcguffin@amherstva.gov prior to the meeting. Anyone having questions regarding the above may contact the Town Hall Office at 434-946-7885.

TOWN OF AMHERST
CAPITAL IMPROVEMENT PROGRAM FY24-25

Project Description & Ranking	CIP Committee Evaluation	Planning Commission Ranking	Total Estimated Cost	2024-2025	2025-2026	2026-2027	2027-2028	2028-2029	Recommended Sources of Funds
Police									
Police Tahoe SUV-	18		70,000.00	70,000.00		70,000.00			General Fund
Tazers-Reoccurring	23		41,579.00		25,000.00	4,160.00	4,160.00		General Fund
Toughbooks-Reoccurring	16		28,000.00					28,000.00	General Fund
Plants									
WWTP Scada	22		250,000.00	250,000.00					USDA Grants
WWTP Generator			225,000.00			225,000.00			Wastewater
Raw Influent Pumps (3)-New	19		30,000.00		10,000.00	10,000.00	10,000.00		Wastewater
WWTP Digester Blower/Motor (2)-New	17		37,572.30			37,572.30			Wastewater
Waste Sludge Flow Meter-New	12		8,000.00		8,000.00				Wastewater
WWTP NPW Upgrade-New	13		25,000.00					25,000.00	Wastewater
WWTP Step Screen/Washpress-New	18		28,267.70		28,267.70				Wastewater
Maintenance									
Automated Meter Reading	20		750,000.00	250,000.00	500,000.00				All Funds
Half Ton Pick-up-New	16		45,000.00			45,000.00			All Funds
Metal Structure-New	13		50,000.00					50,000.00	All Funds
Reseal Town Hall Lot-New	16		10,000.00			10,000.00			All Funds
Town Hall/Finance									
Town Hall Renovation-New	11		50,000.00						General Fund
Water Line Replacements									
Replace Author Court W/L			200,000.00		200,000.00				Grant and Water
Sunset Drive Replacement			3,000,000.00	3,000,000.00					Grant and Water
Waugh's Ferry Road Replacement			3,000,000.00				3,000,000.00		Grant and Water
Route 60 West/C. Springs/Huff Creek						2,000,000.00			Grant and Water
Walnut Street Replacement			400,000.00					400,000.00	Grant and Water
Union Hill Replacement			420,416.00						Grant and Water
Zane Snead Replacement			294,400.00						Grant and Water
TOTAL			8,963,235.00	3,570,000.00	771,267.70	2,401,732.30	3,014,160.00	503,000.00	

Capital Improvement Program Items Included within the FY 25 Budget:

Project Name	Description	Budget and Where Accounted	Source of Funds
Sunset Drive Water Line	Full replacement of line	\$1,300,000 Water Fund	100% grant funded
LSL Inventory	Required inventory of all water service lines in the town to comply with EPA requirements	\$250,000 Water Fund	100% grant funded
Automated Meter Reading	Replacement of all water line meters on the town system with automated reading meters	\$500,000 Water and Wastewater Funds	100% self funded
WWTP SCADA	Addition and replacement of SCADA systems in the WWTP	\$250,000	50% grant funded
Police Tahoe	Replacement of one car	\$70,000 General Fund	100% self funded

This list represents the items that are shown as funded in the budget, as well as which funds are designated for each improvement.

GENERAL FUND								
		FY 22 BUDGET	FY 23 BUDGET	FY 24 BUDGET	FY 25 BUDGET			
Account Name	Account Code	FY 22 Amended Total	FY 23 Approved	FY 24 Approved	FY 23 EOY	FY 24 @ 12/31/23	FY 25 TM Recommended	FY 25 Approved
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	120,000.00	144,000.00	146,400.00	166,424.22	88,554.37	168,000.00	
Consumer Utility Tax-Gas, Elec	12020-0001	24,000.00	25,200.00	25,000.00	25,779.51	12,793.39	25,000.00	
Electric Consumption Tax	12020-0002	18,000.00	18,000.00	18,000.00	17,339.09	7,015.04	15,000.00	
Business License Tax	12030-0006	100,000.00	115,000.00	130,000.00	188,053.84	28,037.44	180,000.00	
Business Lic Tax-Interest & Pen	12030-0007	1,000.00	2,500.00	1,300.00	4,531.42	3,393.65	4,000.00	
Motor Vehicle Licenses	12050-0001	40,000.00	40,000.00	40,000.00	42,311.64	43,150.00	42,000.00	
Motor Vehicle Licenses Penalties/Interest	12050-0002	100.00	300.00	300.00	815.08	349.96	500.00	
Bank Stock Fee	12060-0001	62,500.00	70,000.00	70,000.00	64,000.00	-	65,000.00	
Cigarette Tax	12080-0001	-	30,000.00	30,000.00	39,000.00	15,000.00	30,000.00	
Lodging Tax	12100-0001	8,400.00	12,000.00	12,000.00	16,391.12	11,078.08	20,000.00	
Meals Tax	12110-0001	480,000.00	625,000.00	700,000.00	744,791.86	390,492.30	760,000.00	
Meals Tax-Pen & Int.	12110-0002	600.00	600.00	600.00	2,657.58	223.47	600.00	
Zoning Permits	13030-0007	-			3,454.01	200.00		
Fines & Forfeitures	14010-0001	6,000.00	6,000.00	6,000.00		6,309.07	12,000.00	
Interest on Bank Deposits	15010-0001	6,000.00	3,000.00	5,000.00		45,465.46	60,000.00	
Interest on Investments	15010-0002	43,200.00	12,000.00	20,000.00	72,324.55	65,406.36	96,000.00	
VIP Unrealized Gain/Loss	15010-0003	-	0.00		(42,231.15)	41,244.89	20,000.00	
Tower Lease	15020-0005	9,403.56	9,403.56	10,859.16	11,764.09	4,524.65	10,859.16	
Rent-Firing Range	15020-0006	-				-		
Police Security	16030-0001	2,100.00		20,000.00	16,829.48	2,525.10	5,000.00	
Refunds	18030-0001	-			5,146.70	5,084.99	5,544.00	
Returned Check Fee	18030-0005	100.00	150.00	500.00	455.00	550.00	500.00	
Accident Reports	18030-0006	200.00	200.00	250.00	310.00	125.00	300.00	
Misc Rev	18030-0007	-			230.97	53.00		
Collection Fee	18030-0008	3,000.00	2,200.00	2,000.00	3,557.20	864.48	2,000.00	
Donations-Police	18990-0003	200.00			7,675.00	385.00		
Sale of Surplus Property/Salvage	18990-0005	9,955.95						
DMV Stop Fees	19020-0005	500.00	500.00	1,200.00	1,327.86	1,374.02	2,000.00	
Rolling Stock Tax	22010-0007	2,400.00	2,390.00	2,400.00	2,630.46	2,627.62	2,600.00	
Personal Property Tax Relief	22010-0009	17,455.00	17,455.00	17,455.92	17,455.92	17,455.92	17,455.92	
Rental Tax	22010-0010	2,400.00	2,400.00	3,000.00	2,545.77	1,121.03	2,200.00	
Game of Skills Tax		-	0.00					
Communication Tax from State	22010-0030	78,000.00	78,000.00	70,800.00	70,967.56	33,618.15	66,000.00	
DCJS Grants	24010-0001	-		92,000.00	24,322.00	-		
State Police Aid	24010-0003	56,608.00	58,820.00	64,664.00	64,664.00	17,003.00	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						
DCJS Federal Justice Grants	33010-0009	20,756.00				71,819.10		
CARES Act Funding	33020-0002	226,063.00			1,130,893.00			
Insurance Claims	41010-0001	-			58,629.00			
Sale of Land/Vehicles/Buildings	41020-0001	-			1,850.00	600.00		
Carryover from previous year for budget balance		-						
FOIA Request	41040-0006				198.54	12.79		
Transfers from Other Funds	41050-0006	-						
Reserve Funds	42000-0000	107,547.19	188,390.21	186,127.21			11,274.73	

FISCAL YEAR 2024-2025 BUDGET

Account Name	Account Code	FY 22 Amended Total	FY 23 Approved	FY 24 Approved	FY 23 EOY	FY 24 @ 12/31/23	FY 25 TM Recommended	FY 25 Approved
GENERAL FUND EXPENSES								
TOWN COUNCIL								
Wages	11010-1100	11,400.00	11,400.00	11,400.00	11,372.10	5,700.00	11,400.00	
FICA	11010-2100	872.10	872.10	872.10	870.29	436.20	872.10	
Travel-Milage/Hotels/Conference	11010-5501	3,737.65	1,500.00	5,000.00	6,061.58	2,549.18	6,000.00	
Employee Recognition	11010-5811	-						
Town Council Totals		16,009.75	13,772.10	17,272.10	18,303.97	8,685.38	18,272.10	-
TOWN MANAGER								
Wages	12110-1100	27,073.74	28,261.74	54,705.81	44,828.99	25,975.99	45,449.80	
PT Wages	12110-1300	35,882.04	60,481.52	41,241.26	40,398.50	20,518.87	43,627.09	
FICA	12110-2100	4,816.12	6,788.86	7,339.95	6,503.34	4,172.80	6,814.38	
VRS	12110-2200	5,685.49	9,649.13	4,950.72	10,406.18	5,273.65	10,921.59	
Health Insurance	12110-2300	2,553.12	7,900.20	8,602.44	7,396.46	4,055.12	6,390.38	
Group Life Insurance	12110-2400	362.79	672.68	733.06	625.54	358.08	536.31	
STD/Long-Term Disability	12110-2500	142.95	380.89	288.85	233.37	144.48	239.97	
Unemployment Insurance	12110-2600	25.00	41.45	26.00	20.80		20.00	
Worker's Comp	12110-2700	144.11	147.83	125.04	112.69		131.80	
Professional Svcs	12110-3150	7,448.26	3,000.00	-	8,039.77	53.00	4,000.00	
Printing & Binding	12110-3500	-			-			
Advertising	12110-3600	1,000.00	1,000.00	2,000.00	2,530.36	694.21	2,500.00	
Contingency requirement	12110-5000	48,555.73	44,455.00	50,726.00	11,781.88	3,770.59	51,000.00	
Postage	12110-5210	287.50	200.00	250.00	296.49	354.32	400.00	
Telecommunications	12110-5230	540.00	540.00	540.00	540.00	270.00	1,080.00	
Crime & Cyber Insurance	12100-5307	2,956.00	2,956.00	2,225.00	2,225.00		2,225.00	
Travel-Mileage/Hotel/Conference	12110-5501	2,000.00	2,000.00	3,000.00	2,752.50	3,215.45	3,500.00	
Dues & Memberships	12110-5810	3,600.00	2,500.00	2,500.00	659.00	620.83	2,500.00	
Capital Improvement Program	12110-8000	9,532.00	135,800.00					
Town Manager Totals		152,604.85	306,775.30	179,254.12	139,350.87	69,477.39	181,336.32	0.00
Town Attorney	12210-3150	25,000.00	25,000.00	26,750.00	24,020.23	12,700.00	28,274.75	
Independent Auditor	12240-3150	20,000.00	20,000.00	20,000.00	19,850.00	-	20,000.00	
FINANCE DEPARTMENT								
Wages	12420-1100	42,626.35	46,280.54	49,879.28	41,782.92	25,700.76	54,869.29	
PT Wages	12420-1300	4,422.57	4,750.80	5,083.25	4,388.35	2,215.73	5,376.13	
FICA	12420-2100	3,599.24	3,903.90	4,204.63	3,701.46	2,317.74	4,608.77	
VRS	12420-2200	6,820.22	7,835.30	8,444.56	8,735.68	5,139.03	11,634.26	
Health Insurance	12420-2300	6,902.88	7,489.80	8,155.56	9,700.65	8,896.80	10,819.12	
Group Life Insurance	12420-2400	571.19	620.16	668.38	627.78	399.03	647.46	
Hybrid Disability	12420-2500				24.12	26.40	55.76	
Unemployemnt Insurance	12420-2600	45.00	29.83	41.60	74.61	6.59	32.00	
Worker's Comp	12420-2700	120.37	130.19	104.03	97.52	-	112.99	
DMV Stops	12420-3009	1,000.00	1,200.00	2,000.00	1,525.00	1,425.00	2,000.00	
Professional Svcs	12420-3150	2,800.00	2,800.00	3,800.00	3,668.86	22.86	3,800.00	
Banking Service Charges	12420-3160	200.00	840.00	800.00	567.01	28.00	100.00	
VIP Management Fee	12420-3170	4,000.00	3,500.00	3,500.00	2,906.34	1,230.19	3,500.00	
Service Contracts	12420-3320	4,250.00	4,250.00	4,250.00	3,507.60	4,299.33	4,600.00	
Advertising	12420-3600	200.00	200.00	200.00	151.54	507.08	200.00	
Postage	12420-5210	2,000.00	3,000.00	3,000.00	2,702.44	2,210.58	3,000.00	
Telecommunications	12420-5230	1,080.00	1,080.00	1,080.00	1,035.00	780.41	1,080.00	
Tuition Reimbursement	12420-5400	-	5,000.00	8,000.00	5,294.50	5,506.00	1,200.00	
Travel-Mileage/Hotel/Conference	12420-5501	1,000.00	1,000.00	3,000.00	3,332.04	592.63	3,000.00	
Dues & Memberships	12420-5810	200.00	210.00	300.00	370.00	200.00	520.00	
Office Supplies	12420-6001	3,500.00	4,000.00	4,000.00	7,551.87	1,614.28	4,000.00	
Finance Totals		85,337.83	98,120.51	110,511.30	101,745.29	63,118.44	115,155.78	0.00

FISCAL YEAR 2024-2025 BUDGET

Account Name	Account Code	FY 22 Amended Total	FY 23 Approved	FY 24 Approved	FY 23 EOY	FY 24 @ 12/31/23	FY 25 TM Recommended	FY 25 Approved
Information Technology								
I.T. Services	12510-3150	13,880.00	9,000.00	9,000.00	8,622.25	283.28	15,000.00	
Phone Maintenance	12510-3330	500.00	500.00					
Website Maintenance	12510-3340	1,000.00	1,000.00	1,000.00	450.00	450.00	1,000.00	
Microsoft Office Service	12510-5600	6,300.00	6,480.00	8,000.00	9,287.88	4,639.75	10,000.00	
I.T. Supplies	12510-6002	2,399.76	3,000.00	5,000.00	6,753.57	12,748.12	5,000.00	
I.T. Equipment	12510-8001	1,600.24	1,000.00	5,000.00	913.87		5,000.00	
I.T. Totals		25,680.00	20,980.00	28,000.00	26,027.57	18,121.15	36,000.00	-
POLICE DEPARTMENT								
Wages	31100-1100	338,419.96	379,712.76	436,639.62	408,589.03	228,898.57	489,307.91	
Overtime	31100-1200	3,500.00	3,500.00	8,453.09	694.81	5,205.99	9,667.19	
PT Wages	31100-1300	37,126.59	47,634.99	31,516.13	18,526.64	10,259.04	30,000.00	
Other Pay/Holiday	31100-1400	14,021.69	16,547.41	13,904.30	7,531.25	6,826.13	15,798.25	
Security Wages	31100-1500	1,732.50		20,000.00	15,080.00	2,557.50	5,000.00	
FICA	31100-2100	29,460.30	34,225.73	37,524.26	33,242.01	18,351.98	41,676.89	
VRS	31100-2200	52,874.99	67,999.53	73,923.09	66,142.16	39,024.44	101,323.94	
Health Insurance	31100-2300	58,344.00	66,690.00	74,262.00	67,641.50	36,203.34	83,575.80	
Group Life Insurance	31100-2400	4,428.28	5,295.57	5,850.97	5,913.85	2,895.35	5,773.83	
STD/Long-Term Disability	31100-2500			123.94	96.50	61.98	131.10	
Unemployment Insurance	31100-2600	70.00	221.64	93.45	152.53	11.05	68.73	
Worker's Comp	31100-2700	11,774.39	17,484.23	14,140.78	11,498.63	-	16,356.36	
LODA Insurance	31100-2710	6,125.00	6,125.00	2,642.00	2,642.00	-	3,300.00	
Maint Services	31100-3310			2,000.00	1,025.00	425.00	2,000.00	
Professional Services	31100-3320	8,500.00	6,000.00	4,000.00	11,091.36	4,000.00	8,000.00	
CODE RED	31100-3400	2,700.00	2,700.00	2,700.00	2,700.00	-	2,700.00	
Advertising	31100-3600	400.00	500.00	500.00	843.92		1,200.00	
Postage	31100-5210	500.00	500.00	500.00	49.15	66.00	500.00	
Telecommunications	31100-5230	11,700.00	11,760.00	10,000.00	8,281.16	3,639.01	11,640.00	
Motor Vehicle Insurance	31100-5305	3,722.96	3,722.96	2,844.68	2,844.68		2,933.78	
Other Property Insurance	31100-5306	545.42	545.42	163.69	163.69		534.96	
Tuition Reimbursement	31100-5400	-	0.00					
Travel-Mileage/Conference/Hotel	31100-5501	10,000.00	4,000.00	5,000.00	1,920.20	1,682.49	8,000.00	
Public Safety Event	31100-5700	6,000.00	6,000.00	12,000.00	18,441.56	-	15,000.00	
Fire Range Fees	31100-5800	3,000.00	3,000.00	3,000.00	929.83	593.56	3,000.00	
Attorney Fees	31100-5801	3,000.00	2,000.00	2,000.00	1,350.00	1,020.00	2,000.00	
Dues & Memberships	31100-5810	5,500.00	5,500.00	6,000.00	5,265.00	4,248.00	6,000.00	
Office Supplies	31100-6001	2,000.00	3,000.00	3,000.00	8,437.10	631.44	3,000.00	
K-9 Supplies	31100-6003			4,000.00	4,284.27	1,209.10	4,500.00	
Fuel	31100-6008	15,000.00	15,000.00	20,000.00	17,448.87	8,341.07	20,000.00	
Vehicle/Power Equipment Supplies	31100-6009	9,000.00	9,000.00	9,000.00	12,381.13	1,091.97	9,000.00	
Police Supplies	31100-6010	34,459.95	28,000.00	45,000.00	37,640.93	26,899.07	20,000.00	
Uniforms	31100-6011	5,000.00	4,000.00	4,000.00	4,054.68	1,728.56	4,000.00	
Crime Prevention	31100-6030	5,000.00	4,000.00	5,000.00	7,767.99	4,534.08	5,000.00	
Investigation Expense	31100-6032	1,000.00	2,500.00	2,500.00	2,180.12	1,007.43	3,000.00	
Vehicles	31100-8005	91,812.84	0.00	104,692.08	47,334.82	101,133.40	70,000.00	
Police Department		776,718.87	757,165.25	966,974.08	834,186.37	512,545.55	1,003,988.74	0.00
PUBLIC SAFETY								
Fire Dept Contributions	32200-5600	12,250.00	12,500.00	15,000.00	12,500.00	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		27,250.00	27,500.00	30,000.00	27,500.00	30,000.00	30,000.00	0.00
Streetlights	41320-5100	26,000.00	26,000.00	26,085.79	31,438.13	14,079.92	34,135.00	

FISCAL YEAR 2024-2025 BUDGET

Account Name	Account Code	FY 22 Amended Total	FY 23 Approved	FY 24 Approved	FY 23 EOY	FY 24 @ 12/31/23	FY 25 TM Recommended	FY 25 Approved
GENERAL PROPERTIES								
Wages	43200-1100	20,395.67	21,904.95	43,140.93	27,119.30	22,218.32	45,631.89	
PT Wages	43200-1300	13,447.46	14,442.71	15,452.12	9,651.38	5,492.65	16,343.74	
Other Pay/Holiday	43200-1400	318.56	342.14	4,125.28	179.43	261.92	392.71	
FICA	43200-2100	2,613.37	2,806.77	3,300.28	2,781.62	2,137.57	4,771.18	
VRS	43200-2200	3,263.31	3,708.51	7,303.76	6,349.10	4,415.11	10,070.09	
Health Insurance	43200-2300	5,863.20	6,225.00	10,613.40	5,992.59	5,108.27	11,674.74	
Group Life Insurance	43200-2400	273.30	293.53	578.09	368.59	412.84	538.46	
Long-Term Disability	43200-2500	-		100.10	-		105.88	
Unemployment Insurance	43200-2600	60.00	46.20	83.20	92.00	5.39	64.00	
Worker's Comp	43200-2700	183.20	196.74	146.91	119.19	237.00	849.24	
Maintenance Contracts	43200-3310	-						
Electric	43200-5100	8,000.00	8,000.00	7,702.59	24,291.15	4,346.67	10,350.00	
Heating Services	43200-5110	5,000.00	3,500.00	4,500.00	2,424.28	1,040.52	4,000.00	
Water/Sewer	43200-5120	2,970.92	3,400.00	3,759.00	3,550.15	1,715.65	3,720.00	
Telecommunication	43200-5230	11,120.00	10,600.00	11,136.00	15,063.39	7,134.72	12,084.00	
Property Insurance	43200-5304	563.21	563.21	358.22	358.22		384.01	
Motor Vehicle Insurance	43200-5305	1,474.64	1,474.64	1,126.76	1,126.76		1,162.05	
Other Property Insurance	43200-5306	1,307.21	1,307.21	1,281.25	1,281.25		2,841.13	
General Liability Insurance	43200-5308	14,783.00	14,783.00	5,433.00	7,238.00		5,475.00	
Lease of Equipment	43200-5410	2,000.00	7,000.00	7,000.00	6,147.88	1,923.70	10,000.00	
Travel-Mileage/Conference/Hotel	43200-5501	1,915.11	1,000.00	3,000.00	2,149.66	1,018.68	4,000.00	
Dues & Memberships	43200-5810	-		0.00				
Office Supplies	43200-6001	750.00	750.00	750.00	467.06	28.85	750.00	
Janitorial Supplies	43200-6005	2,084.89	3,000.00	3,000.00	1,355.95	292.32	3,000.00	
Repair & Maint. Supplies	43200-6007	17,884.43	21,500.00	21,500.00	4,258.18	7,508.03	21,500.00	
Fuel	43200-6008	15,000.00	15,000.00	20,000.00	16,680.86	5,412.90	20,000.00	
Vehicle/Power Equipment Supplies	43200-6009	24,000.00	24,000.00	24,000.00	23,248.70	6,200.37	24,000.00	
Uniforms	43200-6011	3,000.00	2,500.00	2,500.00	1,787.42		3,000.00	
Christmas Decorations	43200-6012	5,615.57	3,500.00	4,000.00	3,964.23	3,536.72	4,000.00	
Ag Supplies	43200-6013	2,000.00	2,000.00	2,500.00	2,991.66	224.00	2,500.00	
Equipment/Vehicles	43200-8005	83,114.00		68,000.00	30,053.70			
General Properties Totals		249,001.06	173,844.61	276,390.90	201,091.70	80,672.20	223,208.12	0.00
Second Stage Contri	71300-5600	-	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	
Amherst/Nelson Tech Club		-					2,000.00	
Museum Contributions	72200-5600	2,500.00	2,500.00	3,000.00	2,500.00		2,500.00	
Planning/Zoning								
Professional Services	81100-3100	-						
Advertising	81100-3600	200.00	200.00		812.56	345.12	800.00	
Postage	81100-5210	75.00	75.00		94.06		100.00	
Dues/Memberships	81100-5810	1,045.00	1,075.00	1,118.00	1,118.00		1,227.00	
General Properties Totals		1,320.00	1,350.00	1,118.00	2,024.62	345.12	2,127.00	0.00
Community Development								
Chamber of Commerce Contri.	81600-5600	-	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	
Community Development Totals		2,500.00	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00	0.00
Purchase of Land/Buildings	94000-8000	50,566.35		0				0
General Fund Expense Total		1,463,488.70	1,478,507.77	1,690,856.29	1,433,538.75	812,245.15	1,703,497.81	-

WATER FUND								
		FY 22 Budget	FY 23 Budget	FY 24 Budget	FY 24 Budget			
Account Name	Account Code	FY 22 Amended Total	FY 23 Approved	FY 24 Approved	FY 23 EOY	FY 24 @ 12/31/23	FY 25 Town Manager Recommended	FY 25 Approved
WATER FUND REVENUE								
Water In-Town Base Charges	16080-0005	245,907.94	254,707.54	269,934.29	241,286.38	132,783.19	258,869.76	
Water OT Base Charges	16080-0006	175,554.62	150,338.98	175,851.84	182,021.17	73,291.26	154,342.85	
Water In-Town Usage Charge	16080-0007	390,858.85	374,019.84	408,047.97	404,723.38	199,232.62	392,788.62	
Water OT Usage Charges	16080-0008	291,729.53	253,848.46	291,179.13	299,352.57	120,634.80	256,224.77	
Penalties	16080-0009	18,000.00	20,000.00	20,000.00	46,356.43	17,038.66	35,000.00	
Trip Charges	16080-0010	10,000.00	12,000.00	8,000.00	7,737.46	5,450.00	8,000.00	
Dormant Acct Fee	16080-0011	3,856.83	3,662.66	3,715.33	3,693.97	1,840.85	3,540.63	
Fire Sprinklers	16080-0012	4,781.00	4,749.55	4,764.00	4,764.00	2,382.00	4,764.00	
Avalability Fee	16080-0013	0.00		3,000.00	11,891.61	4,346.69	5,000.00	
Water Charges-SBC	16080-0014	119,488.32	131,625.12	131,625.12	97,921.69	48,150.00	96,300.00	
Water Construction Reimbursement	16080-0016						26,227.20	
Reimbursement of Const. Cost	19020-0004	0.00				13,113.60		
Grant Revenue-Lead Service Line	21000-0000	0.00			1,061,309.91		187,000.00	
Grant Revenue-Sunset Project	21000-0001						1,300,000.00	
	33020-0002	0.00						
Transfer from Reserve	41040-0006	0.00	7,663.39	101,851.33				
Utility Account Deposits	41060-0007				800.00	212.48	1,000.00	
Transfer from Other Fund		11,011.37					415,101.10	
Revenue Totals		1,271,188.46	1,212,615.54	1,417,969.00	2,361,858.57	618,476.15	3,144,158.92	0.00
WATER FUND EXPENSES								
TOWN MANAGER								
Wages	12110-1100	40,109.24	41,869.24	43,962.71	41,698.28	22,965.43	61,355.59	
PT Wages	12110-1300	4,485.25	4,817.90	5,058.80	4,835.19	2,564.90	5,453.39	
FICA	12110-2100	3,411.48	3,571.57	3,750.15	3,759.11	2,048.43	5,110.89	
VRS	12110-2200	8,422.94	8,792.54	9,232.17	8,743.59	4,842.14	14,743.75	
Health Insurance	12110-2300	3,782.40	4,104.00	4,468.80	4,054.19	2,223.03	7,261.80	
Group Life Insurance	12110-2400	537.46	561.05	589.10	557.99	305.95	724.00	
STD/Long-Term Disability	12110-2500	211.78	221.07	232.12	233.48	112.16	323.96	
Unemployment Insurance	12110-2600	0.00						
Contingency	12110-5000	21,148.72						
Town Manager Totals		82,109.28	\$ 63,937.36	\$ 67,293.84	63,881.83	35,062.04	94,973.36	\$ -
FINANCE DEPARTMENT								
Wages	12420-1100	37,680.66	40,718.94	37,853.15	40,384.20	19,006.64	42,815.36	
PT Wages	12420-1300	8,845.14	9,501.60	9,976.48	8,776.75	4,431.43	10,752.27	
FICA	12420-2100	3,559.22	3,841.87	3,658.97	3,673.14	1,670.54	4,097.92	
VRS	12420-2200	6,028.91	6,893.72	6,408.54	6,030.86	2,868.53	9,513.12	
Health Insurance	12420-2300	6,719.20	7,182.00	7,820.40	6,342.98	1,385.65	7,820.40	
Group Life Insurance	12420-2400	504.92	545.63	507.23	497.55	227.09	505.22	
Hybrid Disability	12420-2500				47.22	51.60	109.09	
Unemployment Insurance	12420-2600	0.00			-			
Professional Services	12420-3120	0.00			-			
Banking Service Charges	12420-3160	100.00	-	200.00	119.29		200.00	
Support Contracts	12420-3320	3,700.00	3,600.00	3,600.00	2,750.00	3,208.33	3,500.00	
Misc Exp	12420-5000	0.00						
Postage	12420-5210	3,710.00	3,500.00	3,600.00	3,848.83	1,878.28	4,000.00	
Supplies	12420-6001	2,200.00	2,200.00	2,200.00	1,486.00	1,723.00	2,000.00	
Finance Totals		73,048.04	\$ 77,983.77	\$ 75,824.77	\$ 73,956.82	\$ 36,451.09	85,313.38	\$ -

FISCAL YEAR 2024-2025 BUDGET

Account Name	Account Code	FY 22 Amended Total	FY 23 Approved	FY 24 Approved	FY 23 EOY	FY 24 @ 12/31/23	FY 25 Town Manager Recommended	FY 25 Approved
WATER OPERATIONAL DEPARTMENT								
Wages	44000-1100	133,883.24	145,735.81	170,869.00	148,630.30	97,656.25	167,842.87	
Overtime	44000-1200	5,850.00				1,177.17		
PT Wages	44000-1300	14,758.57	15,849.66	27,299.88	12,531.07	14,526.16	30,209.05	
Other/Holiday	44000-1400	10,424.25	5,961.45	6,114.07	10,820.98	6,041.69	6,621.08	
FICA	44000-2100	14,081.05	12,817.34	15,627.65	11,644.96	8,776.10	15,657.48	
VRS	44000-2200	21,421.32	24,673.07	22,983.97	23,168.65	16,378.47	37,375.38	
Health Insurance	44000-2300	23,640.00	25,650.00	33,516.00	26,333.77	19,325.97	33,516.00	
Group Life Insurance	44000-2400	1,794.04	1,952.86	2,289.64	1,840.82	1,307.63	1,980.55	
Long-Term Disability	44000-2500	299.75	227.39	492.41	183.99	139.96	440.09	
Unemployment Insurance	44000-2600	50.00	92.40	41.60	98.63	10.19	32.00	
Worker's Comp	44000-2700	6,174.24	5,374.40	4,115.07	2,600.00		4,105.22	
Water Shed Mgmt	44000-3100	0.00						
Testing Services	44000-3140	31,000.00	31,000.00	31,000.00	8,359.91	1,427.09	31,000.00	
Professional Svcs	44000-3150	3,200.00	3,200.00	3,200.00	3,250.00	1,500.00	3,200.00	
Repair & Maint. Svcs	44000-3310	10,000.00	10,000.00	10,000.00	2,501.04	1,457.24	10,000.00	
Advertising	44000-3600	2,000.00	2,000.00	2,000.00	1,148.00		2,000.00	
Electrical Svcs	44000-5100	46,000.00	37,000.00	47,707.13	59,008.82	32,801.43	68,952.59	
Water & Sewer	44000-5120	8,883.29	7,500.00	40,400.00	40,251.19	9,239.72	104,400.00	
Postage	44000-5210	2,000.00	2,000.00	2,000.00	285.30	8.13	2,000.00	
Telecommunications	44000-5230	5,040.00	4,500.00	5,040.00	3,823.74	2,327.70	7,500.00	
Property Insurance	44000-5304	3,106.98	3,106.98	1,976.14	1,976.14		2,215.50	
Motor Vehicle Insurance	44000-5305	472.06	472.06	360.70	360.70		372.00	
Travel-Mileage/Hotel/Conference	44400-5501	4,000.00	3,000.00	3,000.00	870.00	350.00	3,000.00	
Lease/Rent Equipment	44000-5410	0.00						
Permits	44000-5600	4,000.00	4,000.00	7,500.00	3,558.00	3,558.00	7,000.00	
Dues & Memberships	44000-5810	5,000.00	2,000.00	2,000.00	1,027.00	225.00	2,000.00	
Office Supplies	44000-6001	2,500.00	2,000.00	2,000.00	461.85	2,541.81	2,000.00	
Lab Supplies	44000-6004	15,000.00	15,000.00	15,000.00	6,791.02	24,718.41	15,000.00	
Repair & Maint. Supplies	44000-6007	25,000.00	20,000.00	20,000.00	4,426.85	20,059.41	20,000.00	
Fuel/Oil	44000-6008	2,000.00	2,000.00	3,000.00	2,087.38		3,000.00	
Vehicle & Equip Supplies	44000-6009	5,000.00	4,000.00	3,000.00	804.72	567.84	3,000.00	
Uniforms	44000-6011	1,500.00	1,500.00	1,500.00	1,485.80	931.62	1,500.00	
Chemicals	44000-6051	68,000.00	70,000.00	108,000.00	73,250.13	34,731.24	108,000.00	
Equipment	44000-8005	25,000.00	25,000.00	15,000.00		167.85	15,000.00	
Operational Totals		501,078.78	487,613.43	607,033.24	453,580.76	301,952.08	708,919.80	0.00

FISCAL YEAR 2024-2025 BUDGET

Account Name	Account Code	FY 22 Amended Total	FY 23 Approved	FY 24 Approved	FY 23 EOY	FY 24 @ 12/31/23	FY 25 Town Manager Recommended	FY 25 Approved
WATER MAINTENANCE DEPARTMENT								
Wages	45000-1100	101,978.35	109,524.75	125,683.37	107,917.45	55,148.44	137,919.66	
PT Wages	45000-1200	650.97	699.29	734.15	700.06	431.16	791.17	
Other Pay/Holiday	45000-1300	1,592.82	1,710.69	1,821.68			1,963.56	
FICA	45000-2100	7,972.99	8,563.01	9,810.30	8,164.81	4,264.56	10,761.59	
VRS	45000-2200	16,316.54	18,542.54	21,278.19	17,342.34	9,064.14	28,665.84	
Health Insurance	45000-2300	5,264.18	23,085.00	27,930.00	22,206.33	11,284.72	27,930.00	
Group Life Insurance	45000-2400	1,366.51	1,467.63	1,684.16	1,445.40	728.35	1,627.45	
Long-Term Disability	45000-2500	0.00		50.05	-		52.94	
Unemployment Insurance	45000-2600	0.00						
Worker's Comp	45000-2700	7,348.03	7,737.04	6,380.09	4,282.23		6,031.12	
Repair & Maint. Svcs	45000-3310	0.00		1,000.00			1,000.00	
Professional Services	45000-3320				3,375.00			
Miss Utility	45000-5130	800.00	800.00	800.00	294.00	77.00	800.00	
Telecommunication	45000-5230	0.00			-			
Motor Vehicle Insurance	45000-5305	1,474.64	1,474.64	1,126.76	1,126.76		1,162.05	
Lease of Equipment	45000-5410	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	
Dues & Memberships	45000-5810	200.00	200.00	200.00	160.00		200.00	
Repair & Maint. Supplies	45000-6007	20,000.00	20,000.00	20,000.00	22,871.41	4,870.59	25,000.00	
Fuel	45000-6008	0.00						
Vehicle/Power Equipment Supplies	45000-6009	0.00				312.50		
Uniforms	45000-6011	0.00						
Equipment/Vehicles	45000-8005	0.00		18,000.00		37,366.50		
Maintenance Totals		168,965.04	197,804.60	243,498.75	189,885.79	123,547.96	250,905.39	-
Revenue Refunds	92000-9000	14,862.65						
WTP Improvements	94000-8002	0.00				333,674.40		
Sunset Waterline Replacement	94000-8003						1,300,000.00	
Debt Payments								
60W W/L Principle	95000-9000	16,210.00	16,697.98	17,202.68	16,697.98	8,537.31	17,722.64	
60W W/L Interest	95000-9001	12,836.00	10,288.28	11,841.24	12,345.94	5,984.65	11,321.28	
Mainstreet W/L Principle	95000-9004	76,620.00	78,352.35	78,352.35	78,352.35	39,838.51	81,938.15	
Mainstreet W/L Interest	95000-9005	46,332.95	14,866.45	14,866.45	44,599.33	21,637.33	41,013.53	
Sterling Debt Refi Prin	95000-9006	95,640.00	98,887.58	102,248.00	98,887.59	51,123.42	105,720.27	
Sterling Debt Refi Interest	95000-9007	31,565.00	28,315.66	24,960.00	28,315.66	12,929.44	21,482.95	
Water Plant Upgrades Prin	95000-9008	0.00	44,529.08	84,247.39	44,529.08	47,431.47	96,853.57	
Water Plant Upgrades Interest	95000-9009	0.00	92,895.00	90,600.30	85,207.21	39,992.62	77,994.61	
Debt Reserve	95000-9010	150,788.34						
Capital Improvement Program		0.00					250,000.00	
Debt Totals		429,992.29	384,832.38	424,318.41	408,935.14	227,474.75	704,047.00	-
Water Fund Expense Totals		1,270,056.09	1,212,171.53	1,417,969.00	1,190,240.34	1,058,162.32	3,144,158.92	-

SEWER FUND								
		FY 22 Budget	FY 23 Budget	FY 24 Budget	FY 25 Budget			
Account Name	Account Code	FY 22 Amended Total	FY 23 Approved	FY 24 Approved	FY 23 EOY	FY 24 @ 12/31/23	FY 25 Town Manager Recommended	FY 25 Approved
SEWER REVENUE								
Sewer In-Town Base Charges	16080-0005	327,844.37	342,220.20	366,129.74	341,001.55	180,243.33	390,945.22	
Sewer OT Base Charges	16080-0006	155,026.20	133,646.24	144,879.09	134,046.06	45,862.70	97,260.45	
Sewer In-Town Usage Charge	16080-0007	255,899.08	243,134.20	269,596.69	262,899.61	130,753.87	292,422.04	
Sewer OT Usage Charges	16080-0008	126,189.06	108,786.08	117,929.46	109,111.56	37,086.06	79,168.59	
Penalties	16080-0009	18,000.00	20,000.00	15,000.00	23,233.95	14,065.74	25,000.00	
Dormant Acct Fee	16080-0011	5,382.01	5,217.14	5,395.54	5,510.05	2,832.34	5,353.58	
Avalability Fee	16080-0012	-	-	-	-	-	-	
SBC-Rut. Creek Operations	19020-0003	42,000.00	48,000.00	50,000.00	54,102.29	29,890.12	55,000.00	
SBC Sewer Rehab	19020-0004	-	-	11,172.00	13,965.00	5,586.00	11,172.00	
Reimbursement of Const. Cost	19020-0005	-	-	-	-	-	-	
Nutrient Credit	24040-0003	700.00	600.00	400.00	304.61	389.47	400.00	
CARES Act Utility Forgiveness	33020-0002	11,011.37	-	-	-	-	-	
Transfer from Reserve		-	-	227,326.61	-	-	582,655.53	
USDA Grant Funds	41040-0006	-	139,338.26	-	468,231.00	-	-	
Revenue Totals		942,052.08	1,040,942.12	1,207,829.13	1,412,405.68	446,709.63	1,539,377.41	-
SEWER EXPENSES								
TOWN MANAGER								
Wages	12110-1100	30,081.93	31,401.93	37,524.95	31,518.07	17,224.06	36,705.65	
PT Wages	12110-1300	4,036.73	4,336.11	4,552.92	4,351.67	2,308.41	5,453.39	
FICA	12110-2100	2,610.08	2,733.96	2,870.66	2,874.67	1,565.66	3,225.17	
VRS	12110-2200	6,317.21	6,594.41	6,924.13	6,557.70	3,631.58	8,820.37	
Health Insurance	12110-2300	2,836.80	3,078.00	3,351.60	3,040.69	1,667.32	3,686.76	
Group Life Insurance	12110-2400	403.10	420.79	441.83	418.32	229.51	433.13	
STD/Long-Term Disability	12110-2500	158.83	165.80	174.09	165.70	91.62	193.81	
Unemployment Insurance	12110-2600	-	-	-	-	-	-	
Contingency	12110-5000	13,584.47	-	-	-	-	-	
Town Manager Totals		60,029.15	48,730.99	55,840.17	48,926.82	26,718.16	58,518.26	-
FINANCE DEPARTMENT								
Wages	12420-1100	29,724.15	32,163.66	30,609.39	33,467.38	15,568.54	35,042.28	
PT Wages	12420-1300	8,624.01	9,264.06	9,727.07	8,557.28	4,320.62	10,483.46	
FICA	12420-2100	2,933.63	3,169.22	3,085.74	2,978.28	1,403.94	3,482.72	
VRS	12420-2200	4,755.86	5,445.31	5,182.17	4,829.93	2,398.82	7,676.26	
Health Insurance	12420-2300	5,106.24	5,540.40	6,703.20	4,969.68	1,330.44	6,636.17	
Group Life Insurance	12420-2400	398.30	430.99	410.17	399.23	189.84	413.50	
Unemployment Insurance	12420-2600	-	-	-	31.50	34.38	-	
Banking Service Charges	12420-3160	100.00	-	-	-	-	-	
Service Contracts	12420-3320	3,710.00	3,700.00	3,000.00	2,750.00	3,208.34	3,500.00	
Postage	12420-5210	3,710.00	3,700.00	3,700.00	3,257.29	1,878.31	4,000.00	
Supplies	12420-6001	2,200.00	2,200.00	2,000.00	1,486.00	1,723.00	2,000.00	
Finance Totals		61,262.21	65,613.65	64,417.73	62,726.57	32,056.23	73,234.39	-

FISCAL YEAR 2024-2025 BUDGET

Account Name	Account Code	FY 22 Amended Total	FY 23 Approved	FY 24 Approved	FY 23 EOY	FY 24 @ 12/31/23	FY 25 Town Manager Recommended	FY 25 Approved
SEWER OPERATIONAL DEPARTMENT								
Wages	44000-1100	127,197.95	138,423.95	181,011.05	141,333.84	61,468.43	202,634.89	
PT Wages	44000-1300	-				-		
Other/Holiday	44000-1400	5,051.42	5,553.68	5,766.59	6,434.14	3,091.32	6,588.68	
FICA	44000-2100	10,117.08	11,014.29	14,288.49	12,180.97	4,978.71	16,005.60	
VRS	44000-2200	20,351.67	23,435.17	30,645.17	23,433.01	10,498.01	43,304.92	
Health Insurance	44000-2300	23,640.00	25,650.00	33,516.00	22,417.73	11,282.53	33,516.00	
Group Life Insurance	44000-2400	1,704.45	1,854.88	2,425.55	1,857.13	833.32	2,391.09	
Long-Term Disability	44000-2500	191.95	214.27	224.98	214.20	119.26	257.06	
Unemployment Insurance	44000-2600	-	66.00	41.60	31.20			
Worker's Comp	44000-2700	2,239.22	2,376.64	3,359.10	2,750.00		3,762.31	
Sludge & Trash Removal-Rut.Crk	44000-3120	2,000.00	2,000.00	2,000.00	643.25		5,000.00	
Testing Services	44000-3140	38,000.00	38,000.00	50,666.00	26,632.43	20,860.22	53,655.29	
Professional Svcs	44000-3150	3,200.00	3,200.00	3,000.00	2,750.00	1,500.00	3,000.00	
Repair & Maint. Svcs-Rut Crk	44000-3310	15,000.00	14,000.00	18,666.00	6,988.36	7,413.37	18,666.00	
Advertising	44000-3600	500.00	500.00	500.00	352.20		500.00	
Electrical Svcs-Rut. Crk	44000-5100	35,000.00	35,000.00	41,426.32	49,149.73	26,309.68	53,000.00	
Water, Sewer -Rut. Crk	44000-5120	6,000.00	6,000.00	9,705.00	6,505.22	2,118.14	7,400.00	
Electrical Svcs-Pump Station	44000-5130	2,000.00	1,622.92	1,785.30	2,346.79	693.20	2,370.00	
Water, Sewer-Pump Station	44000-5140	200.00	200.00	187.20	193.79	93.60	220.00	
Postage	44000-5210	500.00	250.00	250.00	4.78	25.04	250.00	
Telecommunications	44000-5230	4,080.00	4,260.00	4,260.00	4,077.16	3,052.40	5,796.00	
Property Insurance	44000-5304	5,617.17	5,617.17	3,572.70	3,572.70		3,302.41	
Motor Vehicle Insurance	44000-5305	448.05	448.05	360.70	1,126.76		353.07	
Lease/Rent Equipment	44000-5410	-			-			
Travel-Mileage/Hotel/Conference	44000-5501	4,000.00	3,000.00	3,000.00	499.00		3,000.00	
Permits	44000-5600	4,000.00	4,000.00	4,000.00	3,985.00	4,180.00	4,000.00	
Dues & Memberships	44000-5810	1,217.86	2,000.00	2,000.00	2,889.03	697.00	2,000.00	
Office Supplies	44000-6001	2,500.00	2,000.00	2,000.00	420.70	2,541.80	2,000.00	
Lab Supplies	44000-6004	6,000.00	7,000.00	8,235.00	7,492.44	1,815.07	8,235.00	
Repair & Maint. Supplies-Rut. Crk	44000-6007	15,000.00	18,000.00	27,692.00	23,197.88	12,406.28	35,000.00	
Fuel/Oil	44000-6008	2,000.00	2,000.00	2,000.00	4,965.09	1,527.51	3,000.00	
Vehicle & Equip Supplies	44000-6009	3,000.00	3,000.00	3,000.00	1,130.53	150.55	3,000.00	
Uniforms	44000-6011	1,500.00	2,000.00	2,000.00	960.23	561.98	2,000.00	
Chemicals-Rut Crk	44000-6051	2,500.00	3,000.00	4,615.00	1,716.40		4,615.00	
Equipment-Rut Crk	44000-8001	-						
Vehicles	44000-8005	-		15,000.00		167.85	15,000.00	
Treatment Totals		344,756.82	365,687.02	481,199.75	362,251.69	178,385.27	543,823.33	-

FISCAL YEAR 2024-2025 BUDGET

Account Name	Account Code	FY 22 Amended Total	FY 23 Approved	FY 24 Approved	FY 23 EOY	FY 24 @ 12/31/23	FY 25 Town Manager Recommended	FY 25 Approved
SEWER MAINTENANCE DEPARTMENT								
Wages	45000-1100	101,978.35	109,524.75	125,304.20	109,307.79	55,148.44	137,518.60	
PT Wages	45000-1300	650.97	699.29	734.15	700.06	431.16	791.17	
Other Pay/Holiday	45000-1400	1,592.82	1,710.69	1,821.68	-	-	1,963.56	
FICA	45000-2100	7,972.99	8,563.01	9,781.29	8,270.77	4,264.56	10,730.91	
VRS	45000-2200	16,316.54	18,542.54	21,214.00	17,342.34	9,064.11	28,569.46	
Health Insurance	45000-2300	21,276.00	23,085.00	27,818.28	22,344.97	11,284.72	30,600.11	
Group Life Insurance	45000-2400	1,366.51	1,467.63	1,679.08	1,445.40	728.35	1,622.72	
Long-Term Disability	45000-2500	-	-	48.05	-	-	-	
Unemployment Insurance	45000-2600	-	-	-	-	-	-	
Worker's Comp	45000-2700	-	-	-	-	-	-	
Repair & Maint. Services	45000-3310	-	-	-	1,055.00	-	-	
Professional Services	45000-3320	-	-	-	3,375.00	-	-	
Telecommunication	45000-5230	-	-	-	-	-	-	
Motor Vehicle Insurance	45000-5305	1,474.64	1,474.64	1,126.76	342.35	-	1,162.05	
Lease of Equipment	45000-5410	2,000.00	2,000.00	5,000.00	339.73	-	5,000.00	
Travel-Mileage/Conference/Hotel	45000-5501	-	-	-	-	-	-	
Misc	45000-5800	-	-	-	-	-	-	
Dues & Memberships	45000-5810	-	-	-	-	-	-	
Repair & Maint. Supplies	45000-6007	8,000.00	8,000.00	8,000.00	8,862.47	13,475.30	10,000.00	
Fuel	45000-6008	-	-	-	-	-	-	
Vehicle/Power Equipment Supplies	45000-6009	-	-	-	-	-	-	
Uniforms	45000-6011	-	-	-	-	-	-	
Equipment/Vehicles	45000-8005	-	-	18,000.00	-	37,366.50	-	
Maintenance Totals		162,628.83	175,067.55	220,527.48	173,385.88	131,763.14	227,958.58	-
Revenue Refund	92000-90000	15,635.07	-	-	-	-	-	-
Debt Payments								
Sterling Bank WWTP Refi Prin	95000-9002	203,235.00	210,136.13	217,275.00	210,136.12	108,637.33	224,655.57	
Sterling Bank WWTP Refi Int	95000-9003	67,075.00	60,170.78	53,033.00	60,170.75	27,424.64	45,651.27	
Sewer Rehab Principle	95000-9004	11,450.00	69,184.17	70,017.22	69,184.17	35,129.21	71,110.29	
Sewer Rehab Interest	95000-9005	15,980.00	46,351.83	45,518.78	46,351.83	22,640.57	44,425.71	
Debt Reserve	95000-9010	-	-	-	-	-	-	
Capital Program		-	-	-	-	-	250,000.00	
Debt Totals		297,740.00	385,842.91	385,844.00	385,842.87	193,831.75	635,842.84	-
Sewer Fund Expense Totals		942,052.08	1,040,942.12	1,207,829.13	1,033,133.83	562,754.55	1,539,377.41	-

GARBAGE FUND							
	FY 22 Budget	FY 23 Budget	FY 24 Budget	FY 25 Budget			
Account Name	FY 22 Approved	FY 23 Approved	FY 24 Approved	FY 23 EOY	FY 24 @ 12/31/23	FY 25 Town Manager Recommended	FY 25 Approved
GARBAGE REVENUE							
Garbage IT Charges	121,264.00	122,451.20	138,492.00	123,171.92	70,219.24	146,975.00	
Garbage OT Charges	17,140.20	17,299.20	19,944.00	17,519.78	9,980.34	20,812.50	
Penalties	2,800.00	2,800.00	5,000.00	4,770.11	2,736.06	5,000.00	
Transfer from Garbage Reserve	2,438.03	11,577.44					
Transfer for Other Funds							
Revenue Totals	\$ 143,642.23	\$ 154,127.84	\$ 163,436.00	\$ 145,461.81	\$ 82,935.64	\$ 172,787.50	\$ -
TOWN MANAGER							
Wages	3,008.19	3,140.19	3,297.20	3,170.21	1,722.39	3,670.57	
PT Wages	448.53	481.79	505.88	465.24	256.38		
FICA	264.44	277.08	290.94	291.06	158.59	280.80	
VRS	631.72	659.44	692.41	655.90	363.10	882.04	
Health Insurance	283.68	307.80	335.16	303.63	166.69	368.68	
Group Life Insurance	40.31	42.08	44.18	41.76	22.97	43.31	
STD/Long-Term Disability	15.88	16.58	17.41	16.73	9.12	19.38	
Contingency			678.34			5,146.67	
Town Manager Totals	\$ 4,692.75	\$ 4,924.96	\$ 5,861.52	\$ 4,944.53	\$ 2,699.24	\$ 10,411.45	\$ -
FINANCE DEPARTMENT							
Wages	1,604.94	1,733.71	1,600.94	1,717.38	800.72	1,804.44	
PT Wages	221.13	237.54	249.41	219.46	110.79	268.81	
FICA	139.69	110.66	141.55	145.36	64.84	158.60	
VRS	256.79	293.52	271.04	255.68	120.13	402.59	
Health Insurance	283.68	307.80	335.16	270.69	55.41	368.68	
Group Life Insurance	21.51	23.23	21.45	21.17	9.51	21.29	
Hybrid Disability				2.34	2.22	4.85	
Finance Totals	2,527.74	2,706.45	2,619.55	2,632.08	1,163.62	3,029.26	-
GARBAGE EXPENSES							
Collection In-Town	114,598.32	123,036.96	129,646.32	120,924.06	63,206.16	132,949.92	
Collection Out of Town	18,480.00	19,840.80	20,865.60	16,829.48	8,770.08	21,403.20	
Garbage Totals	\$ 133,078.32	\$ 142,877.76	\$ 150,511.92	\$ 137,753.54	\$ 71,976.24	\$ 154,353.12	\$ -
GARBAGE MAINTENANCE DEPARTMENT							
Wages	2,266.19	2,433.88	2,961.48	2,413.52	1,225.67	3,243.13	
PT Wages							
Other Pay/Holiday	35.40	38.02	40.48	-		43.63	
FICA	176.07	189.10	229.65	181.44	9,405.00	251.44	
VRS	362.59	412.06	501.38	385.46	201.46	679.85	
Health Insurance	472.80	513.00	670.32	489.97	250.79	737.35	
Group Life Insurance	30.37	32.61	39.68	31.81	16.19	38.27	
Maintenance Totals	\$ 3,343.41	\$ 3,618.67	\$ 4,443.00	\$ 3,502.20	\$ 11,099.11	\$ 4,993.67	\$ -
Garbage Fund Expense Totals	\$ 143,642.23	\$ 154,127.84	\$ 163,436.00	\$ 148,832.35	\$ 86,938.21	\$ 172,787.50	\$ -

ECONOMIC DEVELOPMENT AUTHORITY								
		FY 22 Budget	FY 23 Budget	FY 24 Budget	FY 25 Budget			
Account Name	Account Code	FY 22 Amended Total	FY 23 Approved	FY 24 Approved	FY 23 EOY	FY 24 @ 12/31/23	FY 25 Town Manager Recommended	FY 25 Approved
IDA REVENUES								
Lease/Sale of Lots	701-41020-0001	75,000.00	-					
BP Recoupment Rev	701-41030-0001	-	26,771.75	28,456.73	28,456.73		64,812.76	
Bond Issue	701-41040-0001	7,476.25	6,325.00	5,148.76	6,404.22	5,148.76	3,890.00	
Home Owners Reimb	701-41060-0001	1,350.00	1,433.40	2,815.14	1,593.81		1,923.00	
Transfer from Other Funds		-						
Revenue Totals		83,826.25	34,530.15	36,420.63	36,454.76	5,148.76	70,625.76	-
IDA EXPENSES								
PT Wages	45000-1300	7,811.60	8,391.44	8,809.82	8,400.44	5,173.84	9,494.03	
FICA	45000-2100	597.59	8,391.44	673.95	642.68	395.79	726.29	
Worker's Comp	45000-2700	328.09	352.44	254.02	210.21		273.74	
Repair & Maint. Svcs	81500-3310	3,750.00		-				
Professional Services	81500-3150	1,250.00			300.00			
Electrical Svcs	81500-5100	200.00	200.00	180.00	217.33	167.04	300.00	
Dues & Membership	81500-5810	2,731.00	2,728.00	2,800.00	2,728.00	2,690.00	2,800.00	
Transfer to IDA fund b	81500-9200	60,157.97	14,466.83	5,702.84			57,031.70	
Small Business Grant		-						
Capital expenses		7,000.00		18,000.00				
Expense Totals		76,826.25	34,530.15	36,420.63	12,498.66	8,426.67	70,625.76	-
Revenue Totals		517,863.14	3,920,724.41	4,516,511.06		6,644,443.97	6,630,447.40	-
Expense Totals		497,731.94	3,920,723.42	4,516,511.05		3,752,277.80	6,630,447.40	-

FY25 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%	10%	0%
Administrative Analyst	50%	50%	0%	0%
Town Manager Total				
Treasurer	50%	25%	24%	1%
Deputy Town Treasurer	23%	45%	30%	2%
Office Assistant (2)	20%	40%	39%	1%
Retiree Health	100%	0%	0%	0%
Finance Total				
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	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%
Police Total				
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%
Sewer Total				
WTP Operator (2)	0%	100%	0%	0%
PT WTP Operator (2)	0%	100%	0%	0%
Holiday	0%	100%	0%	0%
Water Total				
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%
Utility Total				

Undesignated Fund Balance and Contingency Calculation For FY25				2/5/2024
Permanent Fund principal for the <u>General Fund</u>			GF Revenues	\$ 1,692,223
(based on proposed FY54 Budget)			Administration Fee (covered in W & S Funds)	-
			Net GF Revenues	\$ 1,692,223
Reserve per October 2010 policy	15%		Reserve per @	25%
GF target Permanent Fund principal	\$ 253,833.46		GF target Permanent Fund principal	\$ 423,055.77
<hr/>				
Required contingency in the <u>General Fund</u>			GF Expenses	\$ 1,690,856
(based on proposed FY25 Budget)			Reserve per October 2010 policy	3.0%
			GF Contingency	\$ 50,726
<hr/>				
Permanent Fund principal for the <u>Water Fund</u> (based on the proposed FY25 Budget)				
<u>Fund 501 WATER FUND</u>		<u>FY25 Budget</u>		
DEBT SERVICE		\$ 424,318	Debt	424,318
ALL OTHER EXPENSES		\$ 993,651	25%/Operation	\$ 248,413
Total			WF target Permanent Fund principal	\$ 672,731
<hr/>				
Permanent Fund principal for the <u>Sewer Fund</u> (based on the proposed FY25 Budget)				
<u>Fund 502 SEWER FUND</u>		<u>FY25 Budget</u>		
DEBT SERVICE		\$ 385,844	Debt	385,844
ALL OTHER EXPENSES		\$ 821,985	25%/Operation	\$ 205,496
Total			SF target Permanent Fund principal	\$ 591,340
<hr/>				
Permanent Fund principal for the <u>Garbage Fund</u> (based on the proposed FY25 Budget)				
<u>Fund 514 GARBAGE FUND</u>		<u>FY25 Budget</u>		
ALL EXPENSES		163,436	25% operation	\$ 40,859
			Garb target Permanent Fund principal	\$ 40,859
			Total of all undesignated fund balances	\$ 1,727,986
General Fund Permanent Fund		\$ 423,056		
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 12/31/23	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	\$ 330,375.84	\$ 67,134.22	\$ 397,510.06
Mainstreet Water Line	\$ 2,368,672.03	\$ 1,962,713.87	2.25%	1/1/2047	\$ 81,938.15	\$ 41,013.53	\$ 122,951.68
60 W. Water Line	\$ 565,935.00	\$ 407,387.66	3.00%	7/1/2043	\$ 17,722.64	\$ 11,321.28	\$ 29,043.92
Sewer Sliplining Project	\$ 3,414,000.00	\$ 3,368,172.76	3.63%	2/10/2062	\$ 71,110.29	\$ 44,425.71	\$ 115,536.00
Water Treatment Plan Re	\$ 3,730,000.00	\$ 3,730,000.00	2.50%	7/1/2052	\$ 96,853.57	\$ 77,994.61	\$ 174,848.18

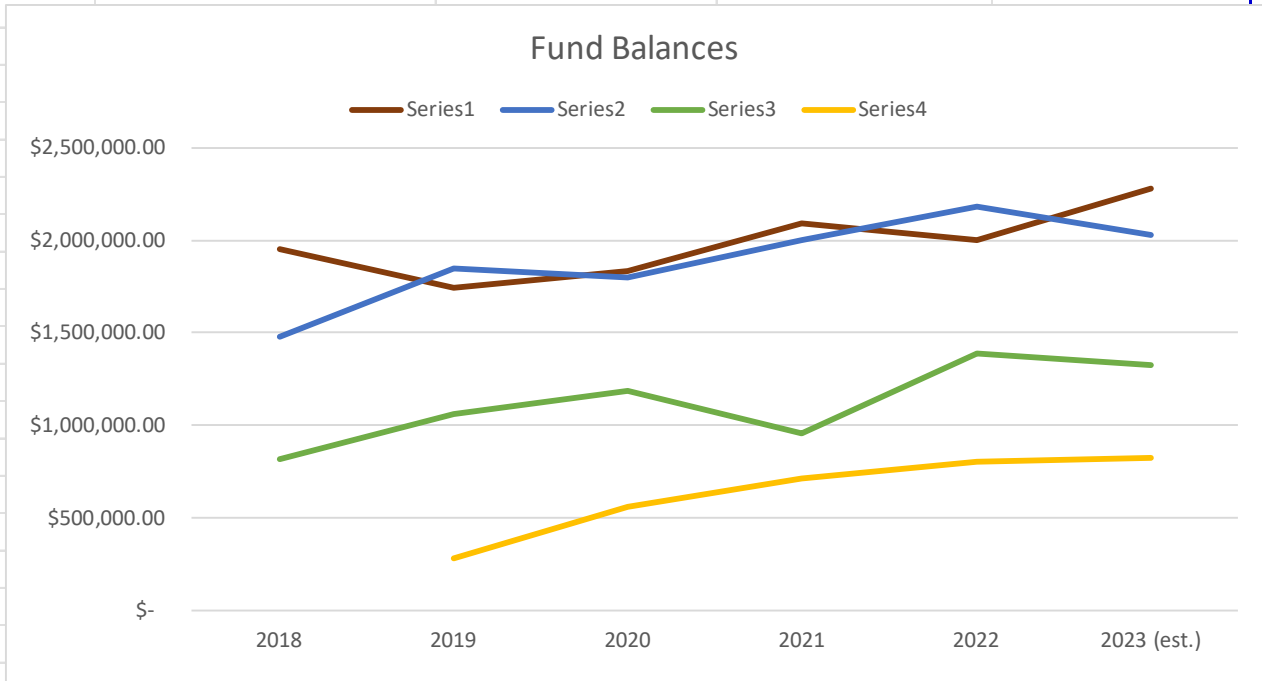
Outstanding Debt Balances

	Sliplining	Sterling Refi	60 WL	Main St. WL	WTP Loan	Total
FY 2023	3,333,398.28	2,477,946.02	398,976.52	\$ 1,923,318.56	\$ 3,685,470.92	\$ 8,485,712.02
FY 2024	3,263,381.07	2,158,424.53	381,773.84	\$ 1,843,193.36	\$ 3,594,870.62	\$ 7,978,262.35
FY 2025	3,192,270.78	1,828,048.64	364,051.20	\$ 1,761,255.21	\$ 3,502,174.53	\$ 7,455,529.58
FY 2026	3,120,176.53	1,486,449.61	345,792.90	\$ 1,677,463.08	\$ 3,407,334.17	\$ 6,917,039.76
FY 2027	3,047,084.73	1,233,244.99	326,982.73	\$ 1,591,775.02	\$ 3,310,299.94	\$ 6,462,302.68
FY 2028	2,973,094.88	868,042.60	307,604.03	\$ 1,504,148.13	\$ 3,211,021.09	\$ 5,890,815.85
FY 2029	2,897,967.90	389,981.55	287,639.61	\$ 1,414,538.55	\$ 3,109,445.69	\$ 5,201,605.40
FY 2030	2,821,801.40	0	267,071.77	\$ 1,322,901.41	\$ 3,005,520.63	\$ 4,595,493.81
FY 2031	2,744,580.98		245,882.27	\$ 1,229,190.84	\$ 2,899,191.55	\$ 4,374,264.66
FY 2032	2,666,393.84		224,052.32	\$ 1,133,359.93	\$ 2,790,402.83	\$ 4,147,815.08

FY25 TOWN OF AMHERST VEHICLES				
MAKE	MODEL	YEAR	VIN NUMBER	MILEAGE
POLICE				
Ford	Interceptor (Car 103)	2017	254	123,790
Ford	Interceptor (Car 102)	2021	6442	18,623
Chevrolet	Tahoe (Car 101)	2022	2110	12,381
Ford	Interceptor (Car 104)	2017	7002	95,052
Ford	Interceptor (Spare)	2015	1494	105,001
Ford	Interceptor (Car 106)	2021	6441	25,587
Ford	Interceptor (Car105)	2016	8692	125,269
Chevy	Tahoe (Investigator)	2023	6501	186
Chevy	Tahoe (K-9)	2023	6466	23
MAINTENANCE				
Ford	SUV	2007	7723	105,108
Dodge	Pickup	2014	4675	81,591
Chevy	Pickup	2011	5012	89,651
Dodge	Work Truck	2013	7481	78,470
GMC	Dump Truck	2003	9981	50,653
Chevy	2500 Pick up	2023	8667	102
Ford	Explorer (Office)	2011	4253	75,311
UTILITIES				
Dodge	Wastewater	2012	9843	74,703
Dodge	Water	2008	4271	112,134
Ford	Explorer-Moved from Police	2014	8654	123,945

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
2023 (est.)	\$ 2,277,359.00	\$ 2,029,488.00	\$ 1,325,380.00	\$ 825,096.00



FISCAL YEAR 2024-2025 BUDGET

Town of Amherst Pay Plan																				Lowest Wage	21107 per year	Step Increase	0.02	0.06
July 1, 2023-June 30, 2024																				Hours/Yr	2080	Grade Increases		
Grade:	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21			
1	\$ 21,107.00	\$ 21,529.14	\$ 21,959.72	\$ 22,398.92	\$ 22,846.90	\$ 23,303.83	\$ 23,769.91	\$ 24,245.31	\$ 24,730.21	\$ 25,224.82	\$ 25,729.32	\$ 26,243.90	\$ 26,768.78	\$ 27,304.16	\$ 27,850.24	\$ 28,407.24	\$ 28,975.39	\$ 29,554.90	\$ 30,145.99	\$ 30,748.91	\$ 31,363.89			
2	\$ 22,373.42	\$ 22,809.89	\$ 23,277.31	\$ 23,742.85	\$ 24,217.71	\$ 24,702.06	\$ 25,196.10	\$ 25,700.03	\$ 26,214.03	\$ 26,738.31	\$ 27,273.07	\$ 27,818.54	\$ 28,374.91	\$ 28,942.40	\$ 29,521.25	\$ 30,111.68	\$ 30,713.91	\$ 31,328.19	\$ 31,954.75	\$ 32,593.85	\$ 33,245.73			
3	\$ 23,715.83	\$ 24,190.14	\$ 24,673.94	\$ 25,167.42	\$ 25,670.77	\$ 26,184.19	\$ 26,707.87	\$ 27,242.03	\$ 27,786.87	\$ 28,342.61	\$ 28,909.46	\$ 29,487.65	\$ 30,077.40	\$ 30,678.95	\$ 31,292.53	\$ 31,918.38	\$ 32,556.75	\$ 33,207.88	\$ 33,872.04	\$ 34,549.48	\$ 35,240.47			
4	\$ 25,138.77	\$ 25,641.55	\$ 26,154.38	\$ 26,677.47	\$ 27,211.02	\$ 27,755.24	\$ 28,310.34	\$ 28,876.55	\$ 29,454.08	\$ 30,043.16	\$ 30,644.03	\$ 31,256.91	\$ 31,882.04	\$ 32,519.69	\$ 33,170.08	\$ 33,833.48	\$ 34,510.15	\$ 35,200.35	\$ 35,904.36	\$ 36,622.45	\$ 37,354.90			
5	\$ 26,647.10	\$ 27,180.04	\$ 27,723.64	\$ 28,278.12	\$ 28,843.68	\$ 29,420.55	\$ 30,008.96	\$ 30,609.14	\$ 31,221.33	\$ 31,845.75	\$ 32,482.67	\$ 33,132.32	\$ 33,794.97	\$ 34,470.87	\$ 35,160.28	\$ 35,863.49	\$ 36,580.76	\$ 37,312.37	\$ 38,058.62	\$ 38,819.79	\$ 39,596.19			
6	\$ 28,245.93	\$ 28,810.85	\$ 29,387.06	\$ 29,974.80	\$ 30,574.30	\$ 31,185.79	\$ 31,809.50	\$ 32,445.69	\$ 33,094.61	\$ 33,756.50	\$ 34,433.63	\$ 35,126.26	\$ 35,834.75	\$ 36,559.12	\$ 37,290.90	\$ 38,030.30	\$ 38,777.61	\$ 39,531.12	\$ 40,291.14	\$ 41,058.14	\$ 41,831.56			
7	\$ 29,940.68	\$ 30,539.50	\$ 31,150.29	\$ 31,773.29	\$ 32,408.76	\$ 33,056.93	\$ 33,718.07	\$ 34,392.43	\$ 35,080.28	\$ 35,781.80	\$ 36,497.53	\$ 37,227.48	\$ 37,971.03	\$ 38,728.47	\$ 39,500.10	\$ 40,286.22	\$ 41,087.14	\$ 41,903.18	\$ 42,734.66	\$ 43,581.92	\$ 44,445.28			
8	\$ 31,737.12	\$ 32,371.87	\$ 33,019.30	\$ 33,679.69	\$ 34,353.28	\$ 35,040.35	\$ 35,741.16	\$ 36,455.98	\$ 37,185.10	\$ 37,928.80	\$ 38,687.38	\$ 39,461.12	\$ 40,250.35	\$ 41,055.35	\$ 41,876.46	\$ 42,713.99	\$ 43,568.27	\$ 44,439.64	\$ 45,328.43	\$ 46,235.00	\$ 47,159.70			
9	\$ 33,641.35	\$ 34,314.18	\$ 35,000.46	\$ 35,700.47	\$ 36,414.48	\$ 37,142.77	\$ 37,885.63	\$ 38,643.34	\$ 39,416.20	\$ 40,204.53	\$ 41,008.62	\$ 41,828.79	\$ 42,665.37	\$ 43,518.68	\$ 44,389.05	\$ 45,276.83	\$ 46,182.37	\$ 47,106.01	\$ 48,048.13	\$ 49,009.10	\$ 49,989.28			
10	\$ 35,659.83	\$ 36,373.03	\$ 37,100.49	\$ 37,842.50	\$ 38,599.35	\$ 39,371.34	\$ 40,158.76	\$ 40,961.94	\$ 41,781.18	\$ 42,616.80	\$ 43,468.14	\$ 44,335.52	\$ 45,219.29	\$ 46,119.90	\$ 47,038.93	\$ 47,976.94	\$ 48,934.31	\$ 49,912.37	\$ 50,911.50	\$ 51,932.10	\$ 52,974.64			
11	\$ 37,799.42	\$ 38,555.41	\$ 39,326.52	\$ 40,113.05	\$ 40,915.31	\$ 41,733.62	\$ 42,568.29	\$ 43,419.65	\$ 44,288.05	\$ 45,173.81	\$ 46,077.28	\$ 46,998.83	\$ 47,938.98	\$ 48,897.58	\$ 49,875.54	\$ 50,879.05	\$ 51,898.31	\$ 52,933.62	\$ 53,985.29	\$ 55,053.62	\$ 56,139.00			
12	\$ 39,967.39	\$ 40,868.74	\$ 41,886.11	\$ 42,919.83	\$ 43,970.23	\$ 44,237.63	\$ 45,122.39	\$ 46,024.83	\$ 46,945.33	\$ 47,884.24	\$ 48,841.02	\$ 49,818.76	\$ 50,818.14	\$ 51,839.44	\$ 52,883.07	\$ 53,950.34	\$ 55,041.64	\$ 56,157.30	\$ 57,298.83	\$ 58,466.62	\$ 59,661.23			
13	\$ 42,147.43	\$ 43,208.86	\$ 44,287.28	\$ 45,384.02	\$ 46,507.44	\$ 47,657.02	\$ 48,834.23	\$ 49,762.05	\$ 50,757.29	\$ 51,772.44	\$ 52,807.89	\$ 53,864.04	\$ 54,941.32	\$ 56,040.15	\$ 57,160.93	\$ 58,304.17	\$ 59,470.26	\$ 60,659.66	\$ 61,872.86	\$ 63,110.31	\$ 64,373.54			
14	\$ 44,519.72	\$ 45,720.11	\$ 46,938.51	\$ 48,175.28	\$ 49,430.79	\$ 50,704.51	\$ 52,007.03	\$ 53,338.86	\$ 54,700.52	\$ 56,092.53	\$ 57,515.41	\$ 58,969.68	\$ 60,455.86	\$ 61,974.57	\$ 63,526.34	\$ 65,111.69	\$ 66,731.14	\$ 68,385.10	\$ 70,073.17	\$ 71,795.90	\$ 73,553.80			
15	\$ 47,020.90	\$ 48,675.32	\$ 49,648.82	\$ 50,641.80	\$ 51,654.80	\$ 52,687.73	\$ 53,741.48	\$ 54,816.31	\$ 55,912.64	\$ 57,030.89	\$ 58,171.51	\$ 59,334.34	\$ 60,521.64	\$ 61,732.07	\$ 62,966.71	\$ 64,226.05	\$ 65,510.57	\$ 66,820.78	\$ 68,157.20	\$ 69,520.34	\$ 70,919.53			
16	\$ 50,584.15	\$ 51,995.84	\$ 52,627.75	\$ 53,680.31	\$ 54,753.91	\$ 55,848.99	\$ 56,965.97	\$ 58,105.29	\$ 59,267.40	\$ 60,452.75	\$ 61,661.80	\$ 62,895.04	\$ 64,152.94	\$ 65,436.00	\$ 66,744.72	\$ 68,079.61	\$ 69,441.20	\$ 70,833.00	\$ 72,246.63	\$ 73,681.56	\$ 75,145.39			
17	\$ 53,619.20	\$ 54,691.59	\$ 55,785.42	\$ 56,901.11	\$ 58,039.15	\$ 59,199.93	\$ 60,383.93	\$ 61,591.61	\$ 62,823.44	\$ 64,079.91	\$ 65,361.51	\$ 66,668.74	\$ 68,002.11	\$ 69,362.16	\$ 70,749.40	\$ 72,164.39	\$ 73,607.68	\$ 75,078.83	\$ 76,578.41	\$ 78,105.90	\$ 79,660.82			
18	\$ 56,836.56	\$ 57,973.08	\$ 59,132.68	\$ 60,315.19	\$ 61,521.50	\$ 62,751.93	\$ 64,006.97	\$ 65,287.11	\$ 66,592.85	\$ 67,924.71	\$ 69,283.23	\$ 70,668.86	\$ 72,082.24	\$ 73,523.89	\$ 74,994.36	\$ 76,494.25	\$ 78,024.14	\$ 79,584.62	\$ 81,175.31	\$ 82,797.84	\$ 84,451.83			
19	\$ 60,246.54	\$ 61,451.47	\$ 62,680.50	\$ 63,934.11	\$ 65,212.79	\$ 66,517.04	\$ 67,847.39	\$ 69,203.34	\$ 70,588.42	\$ 72,000.19	\$ 73,440.19	\$ 74,909.00	\$ 76,407.18	\$ 77,935.32	\$ 79,494.03	\$ 81,083.91	\$ 82,705.58	\$ 84,359.50	\$ 86,047.83	\$ 87,771.83	\$ 89,532.81			
20	\$ 63,861.33	\$ 65,138.56	\$ 66,441.33	\$ 67,770.15	\$ 69,125.56	\$ 70,508.07	\$ 71,918.23	\$ 73,356.59	\$ 74,823.72	\$ 76,320.20	\$ 77,846.60	\$ 79,403.54	\$ 80,991.61	\$ 82,614.37	\$ 84,267.36	\$ 85,949.94	\$ 87,667.92	\$ 89,421.80	\$ 91,212.10	\$ 93,039.30	\$ 94,904.58			
21	\$ 67,693.01	\$ 69,046.87	\$ 70,427.81	\$ 71,836.36	\$ 73,273.09	\$ 74,738.55	\$ 76,233.32	\$ 77,757.99	\$ 79,313.15	\$ 80,899.41	\$ 82,517.40	\$ 84,167.75	\$ 85,851.10	\$ 87,568.12	\$ 89,310.49	\$ 91,088.88	\$ 92,902.99	\$ 94,754.31	\$ 96,634.36	\$ 98,543.62	\$ 100,482.50			
22	\$ 71,754.59	\$ 73,189.68	\$ 74,653.47	\$ 76,146.54	\$ 77,669.47	\$ 79,222.86	\$ 80,807.32	\$ 82,423.47	\$ 84,071.94	\$ 85,753.38	\$ 87,468.44	\$ 89,217.77	\$ 91,002.17	\$ 92,822.21	\$ 94,678.66	\$ 96,572.23	\$ 98,503.67	\$ 100,473.75	\$ 102,483.22	\$ 104,532.89	\$ 106,623.54			
23	\$ 76,059.86	\$ 77,581.06	\$ 79,132.68	\$ 80,715.34	\$ 82,329.64	\$ 83,976.24	\$ 85,655.76	\$ 87,368.88	\$ 89,116.25	\$ 90,898.58	\$ 92,716.55	\$ 94,570.88	\$ 96,462.30	\$ 98,391.54	\$ 100,359.38	\$ 102,366.56	\$ 104,413.89	\$ 106,502.17	\$ 108,632.22	\$ 110,804.86	\$ 113,020.96			
24	\$ 80,623.46	\$ 82,235.93	\$ 83,880.64	\$ 85,558.26	\$ 87,269.42	\$ 89,014.81	\$ 90,795.11	\$ 92,611.01	\$ 94,463.23	\$ 96,352.49	\$ 98,279.54	\$ 100,245.13	\$ 102,250.04	\$ 104,294.04	\$ 106,376.73	\$ 108,498.56	\$ 110,660.00	\$ 112,861.62	\$ 115,103.00	\$ 117,384.73	\$ 119,707.30			
25	\$ 85,460.86	\$ 87,170.08	\$ 88,913.48	\$ 90,691.79	\$ 92,505.59	\$ 94,355.70	\$ 96,242.81	\$ 98,167.67	\$ 100,131.02	\$ 102,133.64	\$ 104,176.32	\$ 106,259.84	\$ 108,385.04	\$ 110,552.74	\$ 112,763.79	\$ 115,019.07	\$ 117,319.45	\$ 119,665.84	\$ 122,059.16	\$ 124,500.34	\$ 126,990.35			
26	\$ 90,588.52	\$ 92,400.29	\$ 94,248.29	\$ 96,133.26	\$ 98,055.92	\$ 100,017.04	\$ 102,017.38	\$ 104,057.73	\$ 106,138.88	\$ 108,261.66	\$ 110,426.89	\$ 112,625.43	\$ 114,868.14	\$ 117,155.90	\$ 119,489.22	\$ 121,867.62	\$ 124,291.60	\$ 126,851.79	\$ 129,448.79	\$ 132,083.20	\$ 134,756.57			
27	\$ 96,023.83	\$ 97,944.30	\$ 99,903.19	\$ 101,901.25	\$ 103,939.28	\$ 106,018.06	\$ 108,138.42	\$ 110,301.19	\$ 112,507.22	\$ 114,757.36	\$ 117,052.51	\$ 119,393.56	\$ 121,784.43	\$ 124,217.06	\$ 126,701.40	\$ 129,235.43	\$ 131,820.14	\$ 134,456.54	\$ 137,144.62	\$ 139,885.58	\$ 142,686.35			
28	\$ 101,785.26	\$ 103,820.96	\$ 105,897.38	\$ 108,015.33	\$ 110,175.63	\$ 112,379.15	\$ 114,626.73	\$ 116,919.26	\$ 119,257.65	\$ 121,642.80	\$ 124,075.66	\$ 126,557.17	\$ 129,088.32	\$ 131,670.08	\$ 134,303.48	\$ 136,988.55	\$ 139,729.34	\$ 142,523.93	\$ 145,374.41	\$ 148,281.90	\$ 151,247.54			
29	\$ 107,892.37	\$ 110,052.22	\$ 112,251.22	\$ 114,496.25	\$ 116,786.17	\$ 119,121.90	\$ 121,504.33	\$ 123,934.42	\$ 126,413.11	\$ 128,941.37	\$ 131,520.20	\$ 134,150.60	\$ 136,833.61	\$ 139,570.00	\$ 142,361.36	\$ 145,209.29	\$ 148,114.30	\$ 151,077.03	\$ 154,098.97	\$ 157,171.81	\$ 160,302.39			
30	\$ 114,365.91	\$ 116,653.23	\$ 118,986.30	\$ 121,366.02	\$ 123,793.34	\$ 126,269.21	\$ 128,794.59	\$ 131,370.49	\$ 133,997.90	\$ 136,677.85	\$ 139,411.41	\$ 142,199.64	\$ 145,043.63	\$ 147,945.30	\$ 150,906.93	\$ 153,929.16	\$ 156,999.89	\$ 160,133.62	\$ 163,324.69	\$ 166,576.54	\$ 169,894.73			
	\$ 54.98	\$ 56.08	\$ 57.20	\$ 58.35	\$ 59.52	\$ 60.71	\$ 61.92	\$ 63.16	\$ 64.42	\$ 65.71	\$ 67.02	\$ 68.37	\$ 69.73	\$ 71.13	\$ 72.55	\$ 74.00	\$ 75.48	\$ 76.99	\$ 78.53	\$ 80.10	\$ 81.70			

Notes: This merit plan applies to full-time, non-probationary employees. The Town Manager may approve merit raises for a specific employee at any time during the fiscal year within budget limitations upon recommendation and justification of the supervisor.

Upper lines contain annualized pay rates, lower lines contain hourly pay rates.
Positions with professional development paths may be promoted within a budget year once they have met the requirements to do so.

Following is a list of positions included in the Town's Pay Plan:		
Administration	Police	Public Utilities
20 Office Manager/Finance Director (Exempt)	25 Chief of Police (Exempt)	25 Public Utilities Director (Exempt)
19 Clerk to Council	23 Major (Exempt)	23 Director of Plants (Exempt)
13 Fiscal Assistant	22 Captain (Exempt)	17 Utility Maintenance Foreman (Exempt)
14 Senior Fiscal Assistant	20 Investigator	15 Lead Treatment Plant Operator
9 Office Assistant (part-time)	18 Accreditation Manager	13 Treatment Plant Operator
	19 Police Officer 3	12 Treatment Plant Operator-Apprentice
	17 Police Officer 2	12 Utility Maintenance Technician
	15 Police Officer 1	11 Landscape and Maintenance Assistant
	10 Administrative Officer	8 Custodian
	14 Administrative Analyst	

For the FY23-24 budget, the following positions are included:

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