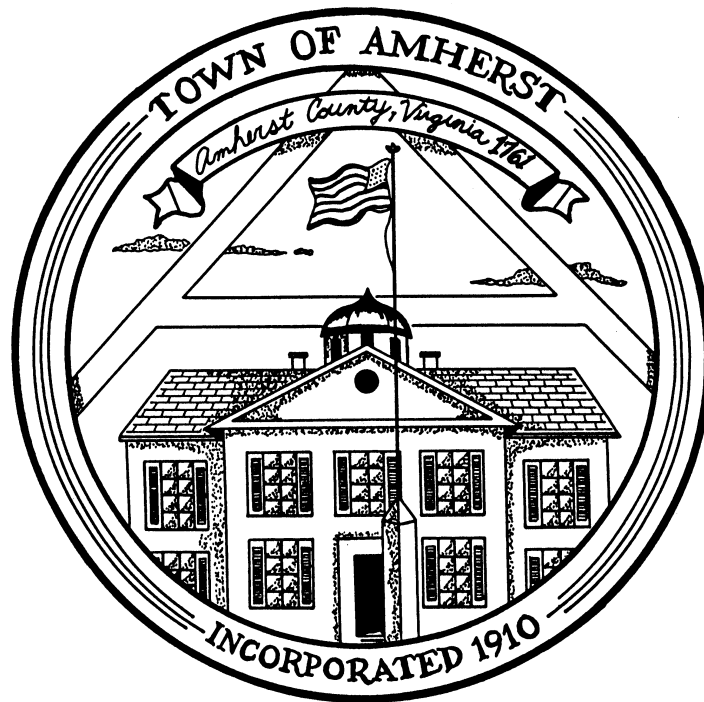


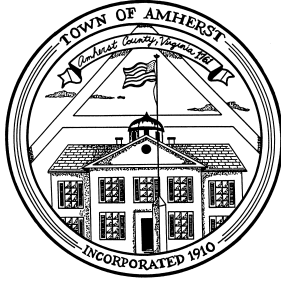
# Town of Amherst FY 22 Budget



Mayor D. Dwayne Tuggle  
Vice-Mayor Rachel Carton  
Councilor Kenneth G. Bunch  
Councilor Sharon W. Turner  
Councilor Kenneth S. Watts  
Councilor Janice N. Wheaton

Budget presented to Council with public hearing on April 14, 2021  
Budget adoption slated for May 12, 2021

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



# TOWN OF AMHERST

P.O. Box 280 174 S. Main Street Amherst, VA 24521  
Phone (434)946-7885 Fax (434)946-2087

## MEMO

**Date:** March 19, 2021

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

**From:** Sara Carter, Town Manager

**Re:** FY 22 Town of Amherst Budget

It is my pleasure to present to the Amherst Town Council the proposed FY 22 budget. This budget balances the need to continue reinvesting in infrastructure and capital needs while addressing reduced revenues from the COVID-19 pandemic.

### **Assumptions and Background:**

- This budget is predicated on continuing soft revenues in all funds, due to the economic downturn. While staff believes that revenues will increase over the fiscal year with the return of pre-pandemic activities, staff does not feel it would be responsible to budget based upon improved numbers until the trend lines show an economic recovery for a longer timeframe.
- While revenues are lower than in the past, this budget does not recommend any increases to any taxes, fees, or rates. The Town has worked hard to manage costs and maintain a zero levy for real estate and personal property taxes. The Town has also reduced connection fees and eliminated availability fees for water and sewer hook ups.
- While the most recent stimulus package passed by Congress includes relief to local governments, these funds are not included in the proposed budget, as we have not yet received formal notification or guidance as to whether the Town will receive these funds or how they must be spent.

## **Highlights:**

- The Town has continued its commitment to maintain and improve the provision of water and wastewater services to the community. Understanding that standards are increasing for water quality, both for drinking water, and for effluent, the Town has committed substantial funds over the past few years to rehabilitate and renovate water and wastewater facilities.
- The budget maintains the Town's commitment to its employees, including a 1.4% cost of living increase. While step increases are not included this year, employees are being kept whole, compared to costs. Health insurance rates decreased slightly this year, benefitting the Town and those employees who insure family members.
- The budget contains three CIP projects to be funded. These are one new police vehicle to begin replacement of aging vehicles, new heat at the maintenance shop, and a new lawnmower to assist with lawn care at the industrial park.
- The wastewater improvement bonds begin repayment in this fiscal year, with full payments in the next fiscal year. If revenues do not rebound, the wastewater fund will require the use of reserves in lower revenue years to balance until FY30, when the Sterling bank loan is paid in full.
- The Water Treatment Plant renovation will be in full swing in the coming fiscal year, with repayments beginning in FY23. The fund has adequate funds for repayment in its operational fund and a healthy fund balance for unforeseen expenses.

## **Adoption Process:**

Council has set a public hearing on the budget and the Capital Improvement Program (CIP) for April 14, 2021. 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 12, 2021 meeting.

Town Manager's Budget Message

Table of Contents.....1

Budget Ordinance.....2

Schedule of Local Tax Levy.....5

Utility Rate and Fee Policy.....6

    Public Hearing Notice.....9

Proposed Capital Improvement Program.....10

General Fund

Revenue.....11

Expenditures.....12

Water Fund

Revenue.....15

Expenditures.....15

Sewer Fund

Revenue.....18

Expenditures.....18

Garbage Fund

Revenue.....21

Expenditures.....21

Industrial Development Authority Fund

Revenue and Expenditures.....22

Policies and Fund Balances

Personnel Cost Allocation Plan.....23

Fund Balances and Contingency Calculations.....24

Debt Balances and Payments.....25

Town Owned Vehicle Information.....26

Balance Sheet.....27

Statement of Net Position .....28

Fund Balance Analysis.....29

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	\$1,202,614
Water Fund	\$1,260,177
Sewer Fund	\$931,041
Garbage Fund	\$143,642
IDA Fund	\$83,826

**Estimated Expenditures**

General Fund	\$1,202,614
Water Fund	\$1,260,177
- Operations	\$830,185
- Debt Service and Capital Projects	\$429,992
Sewer Fund	\$931,041
- Operations	\$633,301
- Debt Service and Reserve	\$297,740
Garbage Fund	\$143,642
IDA Fund	\$83,826

**C. TAX RATES**

The proposed budget includes a continuation of the real estate tax rate at \$0.00/\$100.00 of assessed value and the personal property tax rate at \$0.00/\$100.00 of assessed value.

The proposed budget includes a continuation of the meals and beverage tax included in the Town Code at 6%.

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

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

- Contractors: \$0.16 per \$100 of gross receipts
- Financial, Real Estate and/or Professional Services: \$0.50 per \$100 of gross receipts
- Retailers: \$0.10 per \$100 of gross receipts
- Wholesalers: \$0.04 per \$100 of gross receipts

- Repair, Personal, Business and other services: \$0.31 per \$100 of gross receipts
- The rate for Itinerant Merchants and Peddlers shall be set at \$20/year for door to door peddlers, \$200/month for itinerant merchants (\$500/yr max) and peddler of fresh produce \$50/year

#### **D. UTILITY RATES AND CHARGES**

See attached Utility Rate and Fee Policy for rates related to water and sewer. The FY 22 budget holds all water and sewer rates and fees at the same level as fiscal years 18-21.

#### **E. DONATIONS**

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

<b>Amount</b>	<b>Organization</b>	<b>Purpose/Conditions</b>
<b>\$12,250</b>	Amherst Fire Department	Operating Costs, including water, sewer, electric, training, equipment.
<b>\$3000</b>	Village Garden Club	Civic Beautification
<b>\$2500</b>	Neighbors Helping Neighbors	Donations of food to the community
<b>\$2500</b>	Amherst County Museum	Maintenance and operation of the museum
<b>\$20,250</b>	Total Donations	

#### **F. FUND BALANCE REQUIRMENTS**

The Town of Amherst maintains a Fund Balance Policy to ensure that the Town has adequate funds to address emergency situations and ensure the Town's credit worthiness. Required balances for the FY22 fiscal year are as follows:

General Fund Permanent Fund		\$ 273,767
General Fund Contingency		\$ 36,078
Water Fund Permanent Fund		\$ 649,156
Sewer Fund Permanent Fund		\$ 405,761

#### **G. PERSONNEL**

In order to maintain the work that has been done to keep salaries fair and competitive, the budget includes a Cost of Living increase for all employees of 1.40%, consistent with the cost of the consumer price index as shown by the 2020 calendar year. This budget forgoes a step increase of 2% for employees, due to the economic impacts of the pandemic.

Health insurance costs decreased slightly for this plan year and plan choices remain the same this year from last year.

#### **H. CONDITIONS**

The intent being to authorize spending according to this budget, all appropriations articulated herein are

declared to be maximum and conditional such that outlay shall be made only in the event the aggregate revenues collected and other resources available to the Town in the respective funds are sufficient. All debts of the Town shall be paid in full when due and payable. All expenditures shall be made in accordance with the Ordinance, the Town Charter, Town Code and Purchasing Policy and administrative rules and procedures.

*This Ordinance was passed by a vote of the Amherst Town Council on the 12<sup>th</sup> of May 12, 2021 and shall become effective on July 1, 2021.*

Mayor \_\_\_\_\_

Attest:

Clerk of Council \_\_\_\_\_

Town of Amherst  
Schedule of Local Levy  
July 1, 2021

The following are tax levies for the fiscal year beginning July 1, 2021. 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

For FY 2021/22

## **Initiation or Termination of Service:**

Requests to initiate or terminate Town water, sewer and/or refuse collection (utility) service are accepted at the Town Hall (434/946-7885) 9-5, M-F for processing by the Utilities Department. All new customers and changes to the party to be billed are required to show proper identification and will be charged a \$50.00 account set-up fee/ reconnection fee/trip charge that will be added to the customer's first bill. -

## **Residential Customers:**

All active customers shall be charged one Residential Base Charge each month for each individual residential unit, as designated consistent with building and zoning practices. Customers are charged for water and sewer usage based upon metered water usage.

<u>Rate Component</u>	<u>In Town Residential Base Charge</u>	<u>In Town Use Charge per 1,000 gallons</u>	<u>Out of Town Residential Base Charge</u>	<u>Out of Town Use Charge per 1,000 gallons</u>
<b>Water:</b>				
Effective July 1, 2017	\$15.60	\$7.75	\$31.20	\$15.50
<b>Sewer:</b>				
Effective July 1, 2017	\$27.35	\$6.85	\$54.70	\$13.70
<b>Curbside Refuse Collection:</b>				
Effective July 1, 2016	\$10.60		\$10.60	

## **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.

## **Curbside Refuse Collection:**

All in-town water customers shall receive curbside refuse collection service and refuse collection services will not be provided to non-water customers.

## **Fire Sprinkler Fees**

Fire sprinkler fees are as follows:

4" Line	\$17.00/Month
6" Line	\$28.00/Month
8" Line	\$39.00/Month
10" Line	\$50.00/Month

## **Charges for Water Not Discharged to Sewer:**

The Town charges for sewer based on 100% return of the water to the sewer system for those Town water customers that are connected to the Town of Amherst wastewater collection and system. However, any customer may request that the Town install a separate "irrigation" meter for water that does not return to the sewer system – i.e. for lawn sprinkling or irrigation. For the purposes of billing, the irrigation meter shall be considered a separate account. Separate application and connection fees are required to be paid, and once activated the water-only (no sewer or refuse collection fees apply) will be billed separately. All irrigation systems must meet the provisions of the Cross Connection Control Ordinance (§17-14 of the Town Code).

## **Dormant Account Fees:**

A dormant account fee of \$5.00/month/residence or business for water and \$10.00/month/residence or business for sewer will be charged to every property owner that is connected to the respective utility, has used the service in the past,

but not actively using the respective service. Dormant account fees shall not be applied to accounts associated only with yard hydrants, irrigation systems or swimming pools.

**Reconnection Fee:** -

A reconnection fee/trip charge of \$50 will be charged for any activation or reactivation of utility service due to a request for new service, reactivation from disconnection due to nonpayment or a customer-requested disconnection/reconnection. This fee may be waived at the Office Manager's sole discretion due to emergency or irregular situations.

**Billing:**

Water meters are read every month and bills are calculated based upon the consumption recorded. All customers are billed every month. Bills are assigned a billing date which is normally the last day of the month during which the meter is read and then mailed to the customer. Payment is due by 5:00 P.M. on the 20<sup>th</sup> day of each month except when the 20<sup>th</sup> falls on a weekend or Town holiday the due date shall become 5:00 P.M. on the next business day. When a past due balance on any account is greater than \$200, 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 of 10% on all accounts when the payment is not received by 5:00 P.M. on the due date. 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 bill balance, the previous balance must be received by 5:00

P.M. on the 2<sup>nd</sup> Monday of the month following receipt of that bill. If the previous balance is not received by that time the 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 previous balance on an account by the disconnection date or otherwise made arrangements satisfactory to the Office Manager to have the balance paid, the water service will be terminated. Before any service is restored, the past due amount including the \$50.00 reconnection fee/trip charge 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 (Reference 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. (Reference §17-14 of the Town Code)

**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 grittraps 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. (Reference §17-15 of the Town Code)

**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,
- where 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. The Town Manager is further authorized to allow out-of-town non-profit organizations that have a financial hardship and provide a community service to be billed at an in-town rate, on an annual basis.

**PUBLIC HEARING NOTICE**

The Town of Amherst Town Council will hold a public hearing at 7:00 PM on April 14, 2021 in the Council Chambers of the Town Hall at 174 South Main Street, Amherst, VA, on the following matters:

**Capital Improvement Program**

To receive comments on the Town's 2021 – 2022 Capital Improvement Program that identifies acquisition, construction and improvement of town facilities, and acquisition of capital equipment.

A document containing the complete Capital Improvement Program proposal and supporting documentation is available online at [www.amherstva.gov](http://www.amherstva.gov) and for inspection in the Town Hall during normal working hours.

**Fiscal Year 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	\$1,202,614
Water Fund	\$1,260,177
Sewer Fund	\$931,041
Garbage Fund	\$143,642
IDA Fund	\$83,826

83,826

**Estimated Expenditures**

General Fund	\$1,202,614
Water Fund	\$1,260,177
- Operations	\$830,185
- Debt Service and Capital Projects	\$429,992
Sewer Fund	\$931,041
- Operations	\$633,301
- 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](http://www.amherstva.gov) and for inspection in the Town Hall during normal working hours.

**Town of Amherst  
Capital Improvement Program FY 21-22,  
Recommended by the Planning Commission for consideration by the Town Council**

Project Description & Ranking	CIP Committee Evaluation	Planning Commission Ranking	Total Estimated Cost	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026	Recommended Sources of Funds
<b>Police</b>									
Generator	20		\$12,500.00	12,500.00					GF/VRSA Grant
Police Tahoe SUV-New	13		46,000.00		46,000.00				General Fund
Police Interceptor-SUV	13		87,000.00	46,845.00			48,000	50,000	General Fund
<b>Community Development</b>									
Park Improvements			60,000.00	60,000.00					General Fund
<b>Maintenance</b>									
New Truck	11		35,000.00	-	35,000.00				General Fund
UTV-Side by Side (shared)	19		16,500.00	16,500.00					All funds
Bucket Truck	13		35,000.00		35,000.00				General Fund
Addition to Maintenance Shop	14		50,000.00		50,000.00				General Fund
Backhoe	19		100,000.00	-	100,000.00				General Fund
Maintenance Shop Heat	14		6,000.00	6,000.00					General Fund
Zero Turn Mower	23		7,000.00	7,000.00					IDA Funding
Tractor w/ bucket mower & backhoe	13		30,000.00		30,000.00				General Fund
Replacement of Town Hall roof			48,000	48,000					General Fund
<b>Plants</b>									
AllMax Software Bundle	19		16,041.00	\$ 16,041.00					Water/WW Fund
Roof Replacement-Lab	19		6,800.00	6,800.00					WW Fund
Raw WW Pump & Motor-QTY 3	26		36,409.77	-		36,409.77			WW Fund
Sludge Digester Blower/motor-QTY 2	21		31,050.60		-		31,050.60		WW Fund
Waste Flow Meter	16		6,584.00		6,584.00				WW Fund
<b>Water Line Replacements</b>									
Author Court Replacement			200,000.00		200,000.00				Grant and Water
Sunset Drive Replacement			1,019,260.00			1,019,260.00			Grant and Water
Waugh's Ferry Road Replacement			1,406,595.00			1,406,595.00			Grant and Water
Walnut Street Replacement			136,888.00				136,888.00		Grant and Water
Union Hill Replacement			420,416.00					420,416.00	Grant and Water
Zane Snead Replacement			294,400.00				294,400.00		Grant and Water
Christian Springs Road replacement									Grant and Water
Heff Creek Trail replacement									Grant and Water
<b>TOTAL</b>			4,094,944.37	219,686.00	502,584.00	2,462,264.77	510,338.60	470,416.00	

Account Name	Account Code	FY 19 Budget		FY 20 Budget	FY 21 BUDGET	FY 22 BUDGET	
		FY 19 Approved	FY 20 Approved	FY21 Amended Total	FY 22 Department Request	FY 22 FC and TM Recommended	FY 22 Recommended less FY21 Adopted=Difference
<b>GENERAL FUND REVENUES</b>							
Real Property Taxes-Current	11010-0001	-	-				-
Real Property Taxes-Delinquent	11010-0002	-	-				-
Personal Property Tax-Current	11030-0001	-	-				-
Personal Property Tax-Delinquent	11030-0002	-	-				-
Penalties on Del Taxes	11060-0001	-	-				-
Interest on Del Taxes	11060-0002	-	-				-
Local Sales & Use Tax	12010-0001	100,000.00	105,000.00	127,000.00	120,000.00	120,000.00	(7,000.00)
Consumer Utility Tax-Gas, Elec	12020-0001	26,000.00	26,000.00	25,500.00	24,000.00	24,000.00	(1,500.00)
Electric Consumption Tax	12020-0002	18,000.00	19,000.00	19,000.00	18,000.00	18,000.00	(1,000.00)
Business License Tax	12030-0006	120,000.00	125,000.00	80,500.00	100,000.00	100,000.00	19,500.00
Business Lic Tax-Interest & Pen	12030-0007	2,300.00	3,200.00	1,800.00	1,000.00	1,000.00	(800.00)
Motor Vehicle Licenses	12050-0001	42,000.00	42,500.00	40,000.00	40,000.00	40,000.00	-
Motor Vehicle Licenses Penalties/Interest	12050-0002	4,000.00	400.00	400.00	100.00	100.00	(300.00)
Bank Stock Fee	12060-0001	75,000.00	58,000.00	60,000.00	62,500.00	62,500.00	2,500.00
Lodging Tax	12100-0001	7,900.00	8,500.00	8,700.00	8,400.00	8,400.00	(300.00)
Meals Tax	12110-0001	495,000.00	500,000.00	456,000.00	480,000.00	480,000.00	24,000.00
Meals Tax-Pen & Int.	12110-0002	1,000.00		600.00	600.00	600.00	-
Zoning Permits	13030-0007			600.00	-		(600.00)
Fines & Forfeitures	14010-0001	15,000.00	18,000.00	4,400.00	6,000.00	6,000.00	1,600.00
Interest on Bank Deposits	15010-0001	5,000.00	5,250.00	6,000.00	6,000.00	6,000.00	-
Interest on Investments	15010-0002	18,000.00	25,000.00	20,000.00	43,200.00	43,200.00	23,200.00
VIP Unrealized Gain/Loss	15010-0003			0.00			-
Tower Lease	15020-0005	9,400.00	9,400.00	9,400.00	9,403.56	9,403.56	3.56
Rent-Firing Range	15020-0006	-		0.00			-
Police Security	16030-0001	1,800.00	1,000.00	0.00			-
Refunds	18030-0001			0.00			-
Credit Card Transaction Fee	18030-0004	3,000.00	250.00	50.00	-		(50.00)
Returned Check Fee	18030-0005	400.00	200.00	250.00	100.00	100.00	(150.00)
Accident Reports	18030-0006	500.00	150.00	150.00	200.00	200.00	50.00
Misc Rev	18030-0007	1,000.00	1,000.00	1,000.00	-		(1,000.00)
Collection Fee	18030-0008			1,000.00	3,000.00	3,000.00	2,000.00
Donations-Police	18990-0003			0.00	200.00	200.00	200.00
DMV Stop Fees	19020-0005	1,200.00	300.00	1,200.00	500.00	500.00	(700.00)
Rolling Stock Tax	22010-0007	2,500.00	2,500.00	2,400.00	2,400.00	2,400.00	-
Personal Property Tax Relief	22010-0009	17,455.00	17,455.00	17,455.00	17,455.00	17,455.00	-
Rental Tax	22010-0010	2,000.00	2,000.00	2,000.00	2,400.00	2,400.00	400.00
Game of Skills Tax							
Communication Tax from State	22010-0030	96,000.00	90,000.00	85,000.00	78,000.00	78,000.00	(7,000.00)
DCJS Grants	24010-0001			0.00			-
State Police Aid	24010-0003	54,588.00	54,588.00	56,608.00	56,608.00	56,608.00	-
Fire Programs Grant	24020-0001	10,000.00	10,000.00	15,000.00	15,000.00	15,000.00	-
CARES Act Funding	33020-0002			260,668.97	-		(260,668.97)
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		9,350.24	120,751.77		107,547.19	(13,204.58)
<b>General Fund Revenues Totals</b>		<b>1,129,043.00</b>	<b>1,134,043.24</b>	<b>1,423,433.74</b>	<b>1,095,066.56</b>	<b>1,202,613.75</b>	<b>(220,819.99)</b>

Account Name	Account Code	FY 19 Approved	FY 20 Approved	FY21 Amended Total	FY 22 Department Request	FY 22 FC and TM Recommended	FY 22 Recommended less FY21 Adopted=Difference
<b>GENERAL FUND EXPENSES</b>							
<b>TOWN COUNCIL</b>							
Wages	11010-1100	11,400.00	11,400.00	11,400.00	11,400.00	11,400.00	-
FICA	11010-2100	872.10	872.10	872.10	872.10	872.10	-
Travel-Milage/Hotels/Conference	11010-5501		2,500.00	500.00		1,500.00	1,000.00
Employee Recognition	11010-5811	2,000.00	2,000.00	0.00			-
<b>Town Council Totals</b>		<b>14,272.10</b>	<b>16,772.10</b>	<b>12,772.10</b>	<b>12,272.10</b>	<b>13,772.10</b>	<b>1,000.00</b>
<b>TOWN MANAGER</b>							
Wages	12110-1100	24,759.00	25,632.99	26,699.94	27,073.74	27,073.74	373.80
PT Wages	12110-1300	32,827.09	35,982.75	35,391.48	35,882.04	35,882.04	490.56
FICA	12110-2100	4,405.34	4,560.60	4,749.99	4,816.12	4,816.12	66.13
VRS	12110-2200	3,825.03	4,107.52	5,606.99	5,685.49	5,685.49	78.50
Health Insurance	12110-2300	2,462.40	2,462.40	2,579.04	2,553.12	2,553.12	(25.92)
Group Life Insurance	12110-2400	306.66	329.31	357.78	362.79	362.79	5.01
STD/Long-Term Disability	12110-2500	178.26	151.23	140.98	142.95	142.95	1.97
Unemployment Insurance	12110-2600	50.00	25.00	25.00	25.00	25.00	-
Worker's Comp	12110-2700	146.01	137.42	133.93	140.87	144.11	10.18
Professional Svcs	12110-3150	800.00	2,500.00	2,500.00			(2,500.00)
Printing & Binding	12110-3500			0.00			-
Advertising	12110-3600	3,000.00	2,000.00	2,000.00		1,000.00	(1,000.00)
Contingency requirement	12110-5000	98,021.65	33,871.00	44,855.66	36,078.41	36,078.12	(8,777.54)
CARES Act Expenses	12110-5001			0.00			-
Postage	12110-5210	200.00	200.00	200.00		200.00	-
Telecommunications	12110-5230	540.00	540.00	540.00	540.00	540.00	-
Crime & Cyber Insurance	12100-5307	2,329.00	2,481.00	2,481.00	2,956.00	2,956.00	475.00
Travel-Mileage/Hotel/Conference	12110-5501	4,150.00	4,150.00	800.00		2,000.00	1,200.00
Dues & Memberships	12110-5810	3,600.00	4,829.00	1,500.00		3,600.00	2,100.00
Capital Improvement Program	12110-8000		33,534.00	0.00		52,845.00	52,845.00
<b>Town Manager Totals</b>		<b>181,600.44</b>	<b>157,494.22</b>	<b>130,561.79</b>	<b>116,256.52</b>	<b>175,904.48</b>	<b>45,342.69</b>
Town Attorney	12210-3150	40,000.00	30,000.00	35,000.00	25,000.00	20,000.00	(15,000.00)
Independent Auditor	12240-3150	16,000.00	20,000.00	17,000.00	20,000.00	20,000.00	3,000.00
<b>FINANCE DEPARTMENT</b>							
Wages	12420-1100	38,781.19	40,149.35	42,037.82	42,626.35	42,626.35	588.53
PT Wages	12420-1300	9,612.97	10,019.49	3,264.07	4,422.57	4,422.57	1,158.50
FICA	12420-2100	3,702.15	3,837.92	3,465.60	3,599.24	3,599.24	133.64
VRS	12420-2200	6,336.85	6,433.67	6,726.05	6,820.22	6,820.22	94.17
Health Insurance	12420-2300	6,657.60	6,657.60	6,972.96	6,902.88	6,902.88	(70.08)
Group Life Insurance	12420-2400	508.03	515.80	563.31	571.19	571.19	7.88
Unemployment Insurance	12420-2600	50.00	50.00	45.00	45.00	45.00	-
Worker's Comp	12420-2700	141.27	146.54	105.48	120.37	120.37	14.89
DMV Stops	12420-3009	1,500.00	1,500.00	1,500.00	1,000.00	1,000.00	(500.00)
Professional Svcs	12420-3150	-	2,800.00	2,800.00	2,800.00	2,800.00	-
Banking Service Charges	12420-3160	3,000.00	1,500.00	1,500.00	200.00	200.00	(1,300.00)
VIP Management Fee	12420-3170			5,000.00	4,000.00	4,000.00	(1,000.00)
Service Contracts	12420-3320	3,215.00	3,215.00	3,500.00	4,250.00	4,250.00	750.00
Advertising	12420-3600	-		200.00	200.00	200.00	-
Postage	12420-5210	3,000.00	3,000.00	5,000.00	2,000.00	2,000.00	(3,000.00)
Telecommunications	12420-5230	1,080.00	1,080.00	1,080.00	1,080.00	1,080.00	-
Travel-Mileage/Hotel/Conference	12420-5501	1,850.00	1,850.00	500.00	1,000.00	1,000.00	500.00
Dues & Memberships	12420-5810	210.00	210.00	500.00	200.00	200.00	(300.00)
Office Supplies	12420-6001	3,500.00	4,000.00	3,500.00	3,500.00	3,500.00	-
<b>Finance Totals</b>		<b>83,145.06</b>	<b>86,965.37</b>	<b>88,260.29</b>	<b>85,337.83</b>	<b>85,337.83</b>	<b>(2,922.46)</b>

Account Name	Account Code	FY 19 Approved	FY 20 Approved	FY21 Amended Total	FY 22 Department Request	FY 22 FC and TM Recommended	FY 22 Recommendedless FY21 Adopted=Difference
<b>Information Technology</b>							
I.T. Services	12510-3150	10,000.00	8,000.00	8,000.00	13,880.00	13,880.00	5,880.00
Phone Maintenance	12510-3330	1,200.00	1,000.00	1,000.00	500.00	500.00	(500.00)
Website Maintenance	12510-3340	500.00	1,000.00	1,000.00	1,000.00	1,000.00	-
Microsoft Office Service	12510-5600	5,760.00	7,620.00	8,580.00	6,300.00	6,300.00	(2,280.00)
I.T. Supplies	12510-6002	2,000.00	2,000.00	1,000.00	3,000.00	3,000.00	2,000.00
I.T. Equipment	12510-8001	2,000.00	2,000.00	37,000.00	1,000.00	1,000.00	(36,000.00)
<b>I.T. Totals</b>		<b>21,460.00</b>	<b>21,620.00</b>	<b>56,580.00</b>	<b>25,680.00</b>	<b>25,680.00</b>	<b>(30,900.00)</b>
<b>POLICE DEPARTMENT</b>							
Wages	31100-1100	308,087.94	309,138.55	325,905.98	330,468.67	330,468.67	4,562.69
Overtime	31100-1200		3,500.00	3,500.00	3,500.00	3,500.00	-
PT Wages	31100-1300	7,614.67	7,614.67	31,167.43	12,826.59	12,826.59	(18,340.84)
Other Pay/Holiday	31100-1400	9,659.07	10,500.00	37,351.27	14,021.69	14,021.69	(23,329.58)
Security Wages	31100-1500	1,800.00	1,800.00	0.00			-
FICA	31100-2100	25,027.87	25,708.97	30,441.24	29,460.30	29,460.30	(980.94)
VRS	31100-2200	50,341.57	50,513.24	52,144.96	52,874.99	52,874.99	730.03
Health Insurance	31100-2300	57,936.00	57,936.00	58,920.00	58,344.00	58,344.00	(576.00)
Group Life Insurance	31100-2400	4,035.95	4,049.72	4,367.14	4,428.28	4,428.28	61.14
Unemployment Insurance	31100-2600	75.00	50.00	70.00	70.00	70.00	-
Worker's Comp	31100-2700	10,879.06	10,656.51	13,309.28	14,474.39	14,474.39	1,165.11
LODA Insurance	31100-2710	2,787.00	5,849.00	6,725.00	6,125.00	6,125.00	(600.00)
Repair & Maint. Svcs	31100-3310	9,000.00	9,000.00	8,500.00	8,500.00	8,500.00	-
CODE RED	31100-3400	2,500.00	2,500.00	2,500.00	2,500.00	0.00	(2,500.00)
Advertising	31100-3600	500.00	500.00	400.00	400.00	400.00	-
Postage	31100-5210	500.00	500.00	500.00	500.00	500.00	-
Telecommunications	31100-5230	6,000.00	6,600.00	11,543.16	11,700.00	11,700.00	156.84
Motor Vehicle Insurance	31100-5305	3,180.14	3,530.39	3,463.05	3,722.96	3,722.96	259.91
Other Property Insurance	31100-5306	479.90	509.22	548.24	545.42	545.42	(2.82)
Tuition Reimbursement	31100-5400			4,000.00		8,000.00	4,000.00
Travel-Mileage/Conference/Hotel	31100-5501	2,000.00	4,000.00	3,000.00	10,000.00	10,000.00	7,000.00
Rent of Building	31100-5600			0.00			-
Public Safety Event	31100-5700			5,000.00	10,000.00	5,000.00	-
Fire Range Fees	31100-5800	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00	-
Attorney Fees	31100-5801	2,955.00	2,955.00	3,000.00	3,000.00	3,000.00	-
Dues & Memberships	31100-5810	5,000.00	5,000.00	5,000.00	5,500.00	5,500.00	500.00
Office Supplies	31100-6001	1,500.00	2,500.00	2,500.00	2,500.00	2,000.00	(500.00)
Fuel	31100-6008	15,000.00	15,000.00	15,000.00	15,000.00	15,000.00	-
Vehicle/Power Equipment Supplies	31100-6009	9,000.00	9,000.00	9,000.00	9,000.00	9,000.00	-
Police Supplies	31100-6010	6,000.00	9,000.00	10,936.34	12,000.00	10,000.00	(936.34)
Uniforms	31100-6011	5,000.00	5,000.00	5,000.00	6,000.00	5,000.00	-
Crime Prevention	31100-6030	4,000.00	4,000.00	4,000.00	5,000.00	5,000.00	1,000.00
Investigation Expense	31100-6032	1,000.00	2,000.00	2,000.00	2,000.00	1,000.00	(1,000.00)
Grant Expenses	31100-6040	-		0.00			-
Vehicles	31100-8005	-		0.00			-
<b>Police Department</b>		<b>554,859.17</b>	<b>571,911.27</b>	<b>662,793.09</b>	<b>637,462.29</b>	<b>633,462.29</b>	<b>(29,330.80)</b>
<b>PUBLIC SAFETY</b>							
Fire Dept Contributions	32200-5600	10,000.00	12,250.00	20,000.00	12,500.00	12,250.00	(7,750.00)
Fire Programs Grants	32200-5701	10,000.00	10,000.00	15,000.00	15,000.00	15,000.00	-
Rescue Contributions	32300-5600	10,500.00		0.00			-
<b>Public Safety</b>		<b>30,500.00</b>	<b>22,250.00</b>	<b>35,000.00</b>	<b>27,500.00</b>	<b>27,250.00</b>	<b>(7,750.00)</b>
Streetlights	41320-5100	26,225.00	25,500.00	25,995.15	26,000.00	26,000.00	4.85



## TOWN OF AMHERST

## FISCAL YEAR 2021-2022 BUDGET

Account Name	Account Code	FY 19 Approved	FY 20 Approved	FY21 Amended Total	FY 22 Department Request	FY 22 FC and TM Recommended	FY 22 Recommended less FY21 Adopted=Difference
<b>GENERAL PROPERTIES</b>							
Wages	43200-1100	17,455.57	18,266.10	20,114.07	20,395.67	20,395.67	281.60
PT Wages	43200-1300	12,032.02	12,735.78	13,263.68	13,447.46	13,447.46	183.78
Other Pay/Holiday	43200-1400	354.16	279.52	314.17	318.56	318.56	4.39
FICA	43200-2100	2,282.89	2,366.03	2,577.43	2,613.37	2,613.37	35.94
VRS	43200-2200	2,852.24	2,927.02	3,218.25	3,263.31	3,263.31	45.06
Health Insurance	43200-2300	4,104.00	4,104.00	5,906.40	5,863.20	5,863.20	(43.20)
Group Life Insurance	43200-2400	228.67	234.66	269.53	273.30	273.30	3.77
Long-Term Disability	43200-2500			0.00	-	0.00	-
Unemployment Insurance	43200-2600	75.00	75.00	60.00	60.00	60.00	-
Worker's Comp	43200-2700	201.72	183.47	173.48	183.20	183.20	9.72
Maintenance Contracts	43200-3310	5,000.00	5,000.00	5,000.00	5,000.00	0.00	(5,000.00)
Electric	43200-5100	2,800.00	11,460.76	8,531.62	8,000.00	8,000.00	(531.62)
Heating Services	43200-5110	3,200.00	3,200.00	5,000.00	5,000.00	5,000.00	-
Water/Sewer	43200-5120	13,595.00	11,000.00	5,000.00	2,970.92	2,970.92	(2,029.09)
Telecommunication	43200-5230	6,720.00	6,792.00	10,774.92	11,120.00	11,120.00	345.08
Property Insurance	43200-5304	548.98	559.15	664.98	563.21	563.21	(101.77)
Motor Vehicle Insurance	43200-5305	1,259.63	1,322.09	1,371.69	1,474.64	1,474.64	102.95
Other Property Insurance	43200-5306	1,116.34	1,305.70	1,307.21	1,307.21	1,307.21	0.00
General Liability Insurance	43200-5308	12,510.00	12,953.00	13,734.00	14,783.00	14,783.00	1,049.00
Lease of Equipment	43200-5410	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00	-
Travel-Mileage/Conference/Hotel	43200-5501	2,000.00	2,000.00	1,000.00	1,000.00	1,000.00	-
Dues & Memberships	43200-5810	-		0.00			-
Office Supplies	43200-6001	1,000.00	1,000.00	750.00	750.00	750.00	-
Janitorial Supplies	43200-6005	2,000.00	1,000.00	2,000.00	3,000.00	3,000.00	1,000.00
Repair & Maint. Supplies	43200-6007	5,000.00	15,000.00	21,500.00	21,500.00	21,500.00	-
Fuel	43200-6008	12,000.00	13,000.00	13,000.00	15,000.00	15,000.00	2,000.00
Vehicle/Power Equipment Supplies	43200-6009	29,000.00	29,000.00	25,000.00	24,000.00	24,000.00	(1,000.00)
Uniforms	43200-6011	2,000.00	2,000.00	2,000.00	3,000.00	3,000.00	1,000.00
Christmas Decorations	43200-6012	4,000.00	4,000.00	6,200.00	6,200.00	2,000.00	(4,200.00)
Ag Supplies	43200-6013	2,000.00	2,000.00	2,000.00	3,000.00	2,000.00	-
Equipment/Vehicles	43200-8005			16,200.00			(16,200.00)
<b>General Properties Totals</b>		<b>147,336.22</b>	<b>165,764.28</b>	<b>188,931.43</b>	<b>176,087.06</b>	<b>165,887.06</b>	<b>(23,044.37)</b>
CVCC Small Bus. Center Contri.	68000-5600	-		0.00			-
Second Stage Contri	71300-5600	2,500.00	2,750.00	2,750.00	3,000.00	0.00	(2,750.00)
Amherst Mountain Bike Club	71500-5600			0.00			-
Village Garden Club Contri.	72100-5600	<b>2,500.00</b>	3,500.00	3,000.00	3,000.00	3,000.00	-
Rotary Club	72150-5600	-	200.00	0.00			-
Museum Contributions	72200-5600	<b>2,500.00</b>	2,500.00	2,900.00	2,900.00	2,500.00	(400.00)
<b>Planning/Zoning</b>							
Professional Services	81100-3100			0.00			-
Advertising	81100-3600	1,000.00	500.00	200.00		200.00	-
Postage	81100-5210	100.00	100.00	75.00		75.00	-
Planning Grants	81100-5701			0.00			-
Dues/Memberships	81100-5810	1,045.00	1,045.00	0.00	1,063.00	1,045.00	1,045.00
<b>General Properties Totals</b>		<b>2,145.00</b>	<b>1,645.00</b>	<b>275.00</b>	<b>1,063.00</b>	<b>1,320.00</b>	<b>1,045.00</b>
<b>Community Development</b>							
Chamber of Commerce Contri.	81600-5600	2,500.00	2,671.00	0.00			-
Neighbors Helping Neighbors Contri.	83500-5600	1,500.00	2,500.00	2,500.00	2,500.00	2,500.00	-
<b>Community Development Totals</b>		<b>4,000.00</b>	<b>5,171.00</b>	<b>2,500.00</b>	<b>2,500.00</b>	<b>2,500.00</b>	<b>0.00</b>
Transfer to Other Funds	90000-0001			160,908.03			(160,908.03)
<b>General Fund Expense Total</b>		<b>1,129,042.99</b>	<b>1,134,043.24</b>	<b>1,425,226.88</b>	<b>1,164,058.79</b>	<b>1,202,613.75</b>	<b>(222,613.13)</b>

**WATER**

Account Name	Account Code	FY 19 Approved	FY 20 Approved	FY 21 New Amended Total	FY 22 Department Request	FY 22 Town Manager Recommended	FY 22 Recommendedless FY21 Adopted=Difference
<b>WATER FUND REVENUE</b>							
Water In-Town Base Charges	16080-0005	283,770.38	283,723.58	256,895.26	245,907.94	\$ 245,907.94	(10,987.32)
Water OT Base Charges	16080-0006	192,915.17	192,852.77	166,864.32	175,554.62	\$ 175,554.62	8,690.30
Water In-Town Usage Charge	16080-0007	417,806.34	417,806.34	390,330.87	390,858.85	\$ 390,858.85	527.98
Water OT Usage Charges	16080-0008	317,304.69	317,304.69	274,956.36	291,729.53	\$ 291,729.53	16,773.17
Penalties	16080-0009	16,000.00	15,000.00	13,100.00	18,000.00	\$ 18,000.00	4,900.00
Trip Charges	16080-0010	11,000.00	15,000.00	11,000.00	10,000.00	\$ 10,000.00	(1,000.00)
Dormant Acct Fee	16080-0011	9,110.00	3,716.01	3,582.41	3,856.83	\$ 3,856.83	274.42
Fire Sprinklers	16080-0012	4,968.00	4,968.00	4,968.00	4,781.00	\$ 4,781.00	(187.00)
Avalability Fee	16080-0013			-			-
Water Charges-SBC	16080-0014	113,653.44	113,653.44	117,838.68	119,488.32	\$ 119,488.32	1,649.64
Reimbursement of Const. Cost	19020-0004	-		-			-
Grant Revenue	21000-0000	-		-			-
	33020-0002			15,409.56			(15,409.56)
Transfer from Reserve	41040-0006		45,172.68	-			-
Transfer from Other Fund				20,396.67			(20,396.67)
Revenue Totatls		1,366,528.02	1,409,197.51	1,275,342.13	1,260,177.09	1,260,177.09	(15,165.04)
<b>WATER FUND EXPENSES TOWN MANAGER</b>							
Wages	12110-1100	36,680.00	37,974.80	39,555.47	\$ 40,109.24	\$ 40,109.24	553.77
PT Wages	12110-1300	4,103.39	4,247.84	4,423.94	\$ 4,485.25	\$ 4,485.25	61.31
FICA	12110-2100	3,119.93	3,230.03	3,364.42	\$ 3,411.48	\$ 3,411.48	47.06
VRS	12110-2200	5,666.71	6,085.21	8,306.65	\$ 8,422.94	\$ 8,422.94	116.29
Health Insurance	12110-2300	3,648.00	3,648.00	3,820.80	\$ 3,782.40	\$ 3,782.40	(38.40)
Group Life Insurance	12110-2400	454.30	487.86	530.04	\$ 537.46	\$ 537.46	7.42
STD/Long-Term Disability	12110-2500	264.10	224.05	208.85	\$ 211.78	\$ 211.78	2.93
Unemployment Insurance	12110-2600			-			-
Contingency	12110-5000	25,000.00	25,000.00	40,409.56	\$ 25,000.00	\$ 25,000.00	(15,409.56)
Town Manager Totals		78,936.43	\$ 80,897.79	\$ 100,619.73	\$ 85,960.56	\$ 85,960.56	\$ (14,659.17)
<b>FINANCE DEPARTMENT</b>							
Wages	12420-1100	34,066.27	35,267.30	37,160.41	\$ 37,680.66	\$ 37,680.66	520.25
PT Wages	12420-1300	20,027.02	20,873.95	6,528.15	\$ 8,845.14	\$ 8,845.14	2,316.99
FICA	12420-2100	4,138.14	4,294.81	3,342.17	\$ 3,559.22	\$ 3,559.22	217.05
VRS	12420-2200	5,566.43	5,651.35	5,945.67	\$ 6,028.91	\$ 6,028.91	83.24
Health Insurance	12420-2300	<b>6,384.00</b>	6,384.00	6,686.40	\$ 6,719.20	\$ 6,719.20	32.80
Group Life Insurance	12420-2400	446.27	453.08	497.95	\$ 504.92	\$ 504.92	6.97
Unemployment Insurance	12420-2600			-			-
Professional Services	12420-3120			-			-
Banking Service Charges	12420-3160	1,000.00	2,000.00	1,500.00	100.00	\$ 100.00	(1,400.00)
Support Contracts	12420-3320	2,625.00	2,625.00	2,750.00	3,700.00	\$ 3,700.00	950.00
Misc Exp	12420-5000			-			-
Postage	12420-5210			2,500.00	3,710.00	\$ 3,710.00	1,210.00
Supplies	12420-6001			7,000.00	2,200.00	\$ 2,200.00	(4,800.00)
Finance Totals		74,253.13	\$ 77,549.49	\$ 73,910.75	\$ 73,048.04	\$ 74,180.42	\$ (862.71)

**WATER**

Account Name	Account Code	FY 19 Approved	FY 20 Approved	FY 21 New Amended Total	FY 22 Department Request	FY 22 Town Manager Recommended	FY 22 Recommendedless FY21 Adopted=Difference
<b>WATER OPERATIONAL</b>							
Wages	44000-1100	123,364.41	127,730.34	132,034.75	133,883.24	133,883.24	1,848.49
Overtime	44000-1200				30,000.00	30,000.00	30,000.00
PT Wages	44000-1300	13,759.20	14,244.90	14,551.28	14,758.57	14,758.57	207.29
Other/Holiday	44000-1400	3,850.70	5,117.03	5,164.90	5,424.25	5,424.25	259.35
FICA	44000-2100	10,784.54	11,204.23	11,608.95	14,081.05	14,081.05	2,472.10
VRS	44000-2200	20,157.74	20,467.95	21,125.56	21,421.32	21,421.32	295.76
Health Insurance	44000-2300	18,960.00	22,800.00	23,880.00	23,640.00	23,640.00	(240.00)
Group Life Insurance	44000-2400	1,616.07	1,640.94	1,769.27	1,794.04	1,794.04	24.77
Long-Term Disability	44000-2500	269.52	224.28	196.99	199.75	199.75	2.76
Unemployment Insurance	44000-2600	75.00	75.00	40.00			(40.00)
Worker's Comp	44000-2700	3,631.73	3,569.05	4,820.67	5,021.94	6,174.24	1,353.57
Water Shed Mgmt	44000-3100	23,000.00	0.00	-			-
Testing Services	44000-3140	18,000.00	12,000.00	12,500.00	31,000.00	31,000.00	18,500.00
Professional Svcs	44000-3150	3,000.00	3,000.00	3,200.00	3,200.00	3,200.00	-
Repair & Maint. Svcs	44000-3310	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00	-
Advertising	44000-3600	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00	-
Electrical Svcs	44000-5100	48,000.00	40,000.00	34,881.99	35,000.00	35,000.00	118.01
Water & Sewer	44000-5120	48,000.00	32,000.00	30,678.32	3,883.29	3,883.29	(26,795.03)
Postage	44000-5210	2,500.00	2,000.00	2,000.00	2,000.00	2,000.00	-
Telecommunications	44000-5230	3,660.00	3,480.00	4,320.00	5,040.00	5,040.00	720.00
Property Insurance	44000-5304	3,028.50	3,084.61	3,668.40	3,106.98	3,106.98	(561.42)
Motor Vehicle Insurance	44000-5305	403.23	423.23	439.11	472.06	472.06	32.95
Travel-Mileage/Hotel/Conference	44400-5501	4,000.00	4,000.00	4,000.00	4,000.00	4,000.00	-
Lease/Rent Equipment	44000-5410			-			-
Permits	44000-5600			-	4,000.00	4,000.00	4,000.00
Dues & Memberships	44000-5810	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00	-
Office Supplies	44000-6001	5,000.00	2,500.00	2,500.00	2,500.00	2,500.00	-
Lab Supplies	44000-6004	12,500.00	15,000.00	15,000.00	15,000.00	15,000.00	-
Repair & Maint. Supplies	44000-6007	25,000.00	25,000.00	25,000.00	25,000.00	25,000.00	-
Fuel/Oil	44000-6008	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00	-
Vehicle & Equip Supplies	44000-6009	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	-
Uniforms	44000-6011	1,000.00	1,500.00	1,500.00	1,500.00	1,500.00	-
Chemicals	44000-6051	40,000.00	42,000.00	65,000.00	68,000.00	68,000.00	3,000.00
Equipment	44000-8005	25,000.00	25,000.00	25,000.00	25,000.00	25,000.00	-
<b>Operational Totals</b>		<b>479,560.65</b>	<b>439,061.56</b>	<b>465,880.19</b>	<b>499,926.48</b>	<b>501,078.78</b>	<b>35,198.59</b>

**WATER**

Account Name	Account Code	FY 19 Approved	FY 20 Approved	FY 21 New Amended Total	FY 22 Department Request	FY 22 Town Manager Recommended	FY 22 Recommendedless FY21 Adopted=Difference
<b>WATER MAINTENANCE DEPARTMENT</b>							
Wages	45000-1100	87,277.84	91,330.52	100,570.37	101,978.35	101,978.35	1,407.98
PT Wages	45000-1200	1,941.69	616.31	642.01	650.97	650.97	8.96
Other Pay/Holiday	45000-1300	1,770.79	1,397.62	1,570.83	1,592.82	1,592.82	21.99
FICA	45000-2100	6,960.76	7,005.88	7,862.92	7,972.99	7,972.99	110.07
VRS	45000-2200	14,261.20	14,635.12	16,091.26	16,316.54	16,316.54	225.28
Health Insurance	45000-2300	20,520.00	20,520.00	21,492.00	5,264.18	5,264.18	(16,227.82)
Group Life Insurance	45000-2400	1,143.34	1,173.32	1,347.64	1,366.51	1,366.51	18.87
Long-Term Disability	45000-2500			-	-	-	-
Unemployment Insurance	45000-2600	-		-			-
Worker's Comp	45000-2700	3,496.36	3,496.36	6,820.59	7,203.95	7,348.03	527.44
Repair & Maint. Svcs	45000-3310	-		-			-
Miss Utility	45000-5130	600.00	600.00	600.00	800.00	800.00	200.00
Telecommunication	45000-5230	-		-			-
Motor Vehicle Insurance	45000-5305	1,259.63	1,322.09	1,371.69	1,474.64	1,474.64	102.95
Lease of Equipment	45000-5410	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00	-
Travel-Mileage/Conference/Hotel	45000-5501	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00	-
Dues & Memberships	45000-5810	200.00	200.00	200.00	200.00	200.00	-
Repair & Maint. Supplies	45000-6007	20,000.00	20,000.00	20,000.00	20,000.00	20,000.00	-
<b>Maintenance Totals</b>		<b>163,431.61</b>	<b>166,297.22</b>	<b>182,569.31</b>	<b>168,820.96</b>	<b>168,965.04</b>	<b>(13,604.27)</b>
W. Court Street Project	94000-8000						-
Water Sedimentation Basin	94000-8001						-
WTP Improvements	94000-8002						-
<b>Debt Payments</b>							
60W W/L Principle	95000-9000	13,695.00	14,320.00	14,760.00	16,210.00	16,210.00	1,450.00
60W W/L Interest	95000-9001	15,350.00	14,725.00	14,295.00	12,836.00	12,836.00	(1,459.00)
Refi Water Loan Principle	95000-9002	37,741.00	0.00	-			-
Refi Water Loan Interest	95000-9003	147,465.00	0.00	-			-
Mainstreet W/L Principle	95000-9004	70,848.10	67,050.58	68,570.00	76,620.00	76,620.00	8,050.00
Mainstreet W/L Interest	95000-9005	52,103.58	55,902.00	54,390.00	46,332.95	46,332.95	(8,057.05)
Sterling Debt Refi Prin	95000-9006		89,710.87	109,840.00	95,640.00	95,640.00	(14,200.00)
Sterling Debt Refi Interest	95000-9007		37,500.00	41,215.00	31,565.00	31,565.00	(9,650.00)
Debt Reserve				149,292.15		150,788.34	1,496.19
Capital Improvement Program	95000-9010	233,143.54	366,183.00	-			-
<b>Debt Totals</b>		<b>570,346.22</b>	<b>645,391.45</b>	<b>452,362.15</b>	<b>279,203.95</b>	<b>429,992.29</b>	<b>(22,369.86)</b>
<b>Water Fund Expense Totals</b>		<b>1,366,528.04</b>	<b>1,409,197.51</b>	<b>1,275,342.13</b>	<b>1,106,960.00</b>	<b>1,260,177.09</b>	<b>(16,297.41)</b>

**SEWER**

Account Name	Account Code	FY 19 Approved	FY 20 Approved	FY 21 New Amended Total	FY 22 Department Request	FY 22 Town Manager Recommended	FY 22 Recommended less FY21 Adopted=Difference
<b>SEWER REVENUE</b>							
Sewer In-Town Base Charges	16080-0005	391,457.77	391,594.52	349,103.04	327,844.37	327,844.37	(21,258.67)
Sewer OT Base Charges	16080-0006	176,663.16	176,663.16	142,187.52	155,026.20	155,026.20	12,838.68
Sewer In-Town Usage Charge	16080-0007	284,208.46	284,208.46	260,898.74	255,899.08	255,899.08	(4,999.66)
Sewer OT Usage Charges	16080-0008	143,801.23	143,801.23	115,738.56	126,189.06	126,189.06	10,450.50
Penalties	16080-0009	12,000.00	10,000.00	7,300.00	18,000.00	18,000.00	10,700.00
Dormant Acct Fee	16080-0011	5,393.99	5,393.99	4,994.87	5,382.01	5,382.01	387.14
Avalability Fee	16080-0012			-			-
SBC-Rut. Creek Operations	19020-0003	42,000.00	42,000.00	42,000.00	42,000.00	42,000.00	-
SBC Sewer Rehab	19020-0004			-			-
Reimbursement of Const. Cost	19020-0005			13,797.00			(13,797.00)
Nutrient Credit	24040-0003	1,000.00	720.00	400.00	700.00	700.00	300.00
CARES Act Utility Forgiveness	33020-0002			15,409.56			(15,409.56)
Transfer from Other Funds	41040-0006			19,623.40			(19,623.40)
<b>Revenue Totals</b>		<b>1,056,524.61</b>	<b>1,054,381.36</b>	<b>971,452.69</b>	<b>931,040.71</b>	<b>931,040.71</b>	<b>(40,411.98)</b>
<b>SEWER EXPENSES</b>							
<b>TOWN MANAGER</b>							
Wages	12110-1100	27,510.00	28,481.10	29,666.60	\$ 30,081.93	30,081.93	415.33
PT Wages	12110-1300	3,693.05	3,823.06	3,981.54	\$ 4,036.73	4,036.73	55.19
FICA	12110-2100	2,387.03	2,503.76	2,574.08	\$ 2,610.08	2,610.08	36.00
VRS	12110-2200	4,250.03	4,563.91	6,229.99	\$ 6,317.21	6,317.21	87.22
Health Insurance	12110-2300	2,736.00	2,736.00	2,865.60	\$ 2,836.80	2,836.80	(28.80)
Group Life Insurance	12110-2400	340.73	365.89	397.53	\$ 403.10	403.10	5.57
STD/Long-Term Disability	12110-2500	198.07	168.04	156.64	\$ 158.83	158.83	2.19
Unemployment Insurance	12110-2600			-			-
Contingency	12110-5000	50,000.00	25,000.00	40,409.56		18,208.17	(22,201.39)
<b>Town Manager Totals</b>		<b>91,114.91</b>	<b>67,641.76</b>	<b>86,281.54</b>	<b>46,444.68</b>	<b>64,652.85</b>	<b>(21,628.69)</b>
<b>FINANCE DEPARTMENT</b>							
Wages	12420-1100	26,920.96	27,870.26	29,313.76	\$ 29,724.15	29,724.15	410.39
PT Wages	12420-1300	10,013.51	10,436.97	6,364.94	\$ 8,624.01	8,624.01	2,259.07
FICA	12420-2100	2,825.49	2,930.50	2,729.42	\$ 2,933.63	2,933.63	204.21
VRS	12420-2200	4,398.89	4,466.03	4,690.20	\$ 4,755.86	4,755.86	65.66
Health Insurance	12420-2300	4,924.80	4,924.80	5,158.08	\$ 5,106.24	5,106.24	(51.84)
Group Life Insurance	12420-2400	352.66	358.05	392.80	\$ 398.30	398.30	5.50
Unemployment Insurance	12420-2600			-			-
Banking Service Charges	12420-3160	1,000.00	2,000.00	1,500.00	100.00	100.00	(1,400.00)
Service Contracts	12420-3320	2,625.00	2,625.00	2,750.00	3,710.00	3,710.00	960.00
Postage	12420-5210			2,500.00	3,710.00	3,710.00	1,210.00
Supplies	12420-6001				2,200.00	2,200.00	
<b>Finance Totals</b>		<b>53,061.31</b>	<b>55,611.61</b>	<b>55,399.20</b>	<b>31,538.05</b>	<b>61,262.21</b>	<b>3,663.01</b>

**SEWER**

Account Name	Account Code	FY 19 Approved	FY 20 Approved	FY 21 New Amended Total	FY 22 Department Request	FY 22 Town Manager Recommended	FY 22 Recommended less FY21 Adopted=Difference
<b>SEWER OPERATIONAL DEPARTMENT</b>							
Wages	44000-1100	122,742.21	113,625.42	125,441.77	127,197.95	127,197.95	1,756.18
PT Wages	44000-1300			-			-
Other/Holiday	44000-1400	3,563.47	3,423.78	3,779.20	5,051.42	5,051.42	1,272.22
FICA	44000-2100	9,662.38	8,786.34	9,885.40	10,117.08	10,117.08	231.68
VRS	44000-2200	20,056.08	18,207.73	20,070.68	20,351.67	20,351.67	280.99
Health Insurance	44000-2300	22,800.00	22,800.00	23,880.00	23,640.00	23,640.00	(240.00)
Group Life Insurance	44000-2400	1,607.92	1,459.74	1,680.92	1,704.45	1,704.45	23.53
Long-Term Disability	44000-2500	\$ -	199.09	185.59	188.18	191.95	6.36
Unemployment Insurance	44000-2600	75.00	50.00	50.00			(50.00)
Worker's Comp	44000-2700	2,478.88	2,096.49	2,063.48	2,195.31	2,239.22	175.74
Sludge & Trash Removal-Rut.Crk	44000-3120	2,000.00	2,400.00	2,000.00	2,000.00	2,000.00	-
Testing Services	44000-3140	25,000.00	30,000.00	35,000.00	53,500.00	38,000.00	3,000.00
Professional Svcs	44000-3150	3,000.00	3,000.00	3,200.00	3,200.00	3,200.00	-
Repair & Maint. Svcs-Rut Crk	44000-3310	15,000.00	20,000.00	20,000.00	20,000.00	15,000.00	(5,000.00)
Advertising	44000-3600	1,000.00	1,000.00	1,000.00	1,000.00	500.00	(500.00)
Electrical Svcs-Rut. Crk	44000-5100	45,000.00	41,000.00	35,316.60	35,000.00	35,000.00	(316.60)
Water, Sewer -Rut. Crk	44000-5120	10,600.60	20,000.00	12,285.67	6,000.00	6,000.00	(6,285.67)
Electrical Svcs-Pump Station	44000-5130	2,000.00	2,100.00	1,905.07	2,000.00	2,000.00	94.93
Water, Sewer-Pump Station	44000-5140	240.00	200.00	200.00	200.00	200.00	-
Postage	44000-5210	2,500.00	2,000.00	2,000.00	2,000.00	500.00	(1,500.00)
Telecommunications	44000-5230	2,880.00	3,480.00	3,660.00	4,080.00	4,080.00	420.00
Property Insurance	44000-5304	5,475.28	5,576.72	6,632.16	5,617.17	5,617.17	(1,014.99)
Motor Vehicle Insurance	44000-5305	382.72	401.70	416.77	448.05	448.05	31.28
Lease/Rent Equipment	44000-5410	-		-			-
Travel-Mileage/Hotel/Conference	44000-5501	4,000.00	2,000.00	4,000.00	4,000.00	4,000.00	-
Permits	44000-5600	8,000.00	8,000.00	8,000.00	8,000.00	4,000.00	(4,000.00)
Dues & Memberships	44000-5810	2,000.00	2,000.00	2,000.00	1,217.86	1,217.86	(782.14)
Office Supplies	44000-6001	500.00	2,500.00	2,500.00	2,500.00	2,500.00	-
Lab Supplies	44000-6004	4,000.00	4,000.00	6,000.00	6,000.00	6,000.00	-
Repair & Maint. Supplies-Rut. Crk	44000-6007	25,000.00	15,000.00	28,797.00	15,000.00	15,000.00	(13,797.00)
Fuel/Oil	44000-6008	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00	-
Vehicle & Equip Supplies	44000-6009	5,000.00	5,000.00	5,000.00	5,000.00	3,000.00	(2,000.00)
Uniforms	44000-6011	1,000.00	1,500.00	1,500.00	1,500.00	1,500.00	-
Chemicals-Rut Crk	44000-6051	7,000.00	7,000.00	7,000.00	7,000.00	2,500.00	(4,500.00)
Equipment-Rut Crk	44000-8001			-			-
Vehicles	44000-8005			-			-
<b>Treatment Totals</b>		<b>356,564.54</b>	<b>350,807.01</b>	<b>377,450.31</b>	<b>377,709.15</b>	<b>344,756.82</b>	<b>(32,693.49)</b>

**SEWER**

Account Name	Account Code	FY 19 Approved	FY 20 Approved	FY 21 New Amended Total	FY 22 Department Request	FY 22 Town Manager Recommended	FY 22 Recommended less FY21 Adopted=Difference
<b>SEWER MAINTENANCE DEPARTMENT</b>							
Wages	45000-1100	87,277.84	91,330.52	101,978.35	101,978.35	101,978.35	-
PT Wages	45000-1300	897.86	616.31	650.97	650.97	650.97	-
Other Pay/Holiday	45000-1400	1,770.79	1,397.62	1,592.82	1,592.82	1,592.82	-
FICA	45000-2100	6,880.91	6,880.91	7,972.99	7,972.99	7,972.99	-
VRS	45000-2200	14,261.20	14,635.12	16,316.54	16,316.54	16,316.54	-
Health Insurance	45000-2300	20,520.00	20,520.00	21,492.00	21,276.00	21,276.00	(216.00)
Group Life Insurance	45000-2400	1,143.34	1,173.32	1,366.51	1,366.51	1,366.51	-
Long-Term Disability	45000-2500			-	-	-	-
Unemployment Insurance	45000-2600	-		-			-
Worker's Comp	45000-2700	1,653.40	1,653.40	-			-
Repair & Maint. Services	45000-3310	-		-			-
Telecommunication	45000-5230	-		-			-
Motor Vehicle Insurance	45000-5305	1,259.63	1,322.09	1,371.69	1,474.64	1,474.64	102.95
Lease of Equipment	45000-5410	2,000.00	4,000.00	4,000.00	4,000.00	2,000.00	(2,000.00)
Travel-Mileage/Conference/Hotel	45000-5501	-		-			-
Misc	45000-5800	-		-			-
Dues & Memberships	45000-5810	-		-			-
Repair & Maint. Supplies	45000-6007	5,000.00	10,000.00	10,000.00	10,000.00	8,000.00	(2,000.00)
Fuel	45000-6008	-		-			-
Vehicle/Power Equipment Supplies	45000-6009	-		-			-
Uniforms	45000-6011	-		-			-
Equipment/Vehicles	45000-8005	-		-			-
<b>Maintenance Totals</b>		<b>142,664.97</b>	<b>153,529.29</b>	<b>166,741.88</b>	<b>166,628.83</b>	<b>162,628.83</b>	<b>(4,113.05)</b>
Sliplining Project	94000-8000			-			-
<b>Debt Payments</b>							
WWTP Loan Principle	95000-9000	53,270.00		-			-
WWTP Loan Interest	95000-9001	106,290.00		-			-
Sterling Bank WWTP Refi Prin	95000-9002		190,640.00	179,250.00	203,235.00	203,235.00	23,985.00
Sterling Bank WWTP Refi Int	95000-9003		79,680.00	67,250.00	67,075.00	67,075.00	(175.00)
Sewer Rehab Principle	95000-9004				11,450.00	11,450.00	
Sewer Rehab Interest	95000-9005				15,980.00	15,980.00	
Debt Reserve	95000-9010	253,558.87	118,838.69	39,079.76			(39,079.76)
Capital Program			37,633.00	-			-
<b>Debt Totals</b>		<b>413,118.87</b>	<b>426,791.69</b>	<b>285,579.76</b>	<b>297,740.00</b>	<b>297,740.00</b>	<b>(15,269.76)</b>
<b>Sewer Fund Expense Totals</b>		<b>1,056,524.60</b>	<b>1,054,381.36</b>	<b>971,452.69</b>	<b>920,060.71</b>	<b>931,040.71</b>	<b>(70,041.98)</b>

Garbage Fund

Account Name	Account Code	FY 19 Approved	FY 20 Approved	New FY 21 Total	FY 22 Department Request	FY 22 Town Manager Recommended	FY 22 Recommended less FY21 Adopted=Difference
<b>GARBAGE REVENUE</b>							
Garbage IT Charges	16080-0005	80,677.30	121,052.00	121,677.40	121,264.00	121,264.00	(413.40)
Garbage OT Charges	16080-0006	24,083.20	17,574.80	17,119.00	17,140.20	17,140.20	21.20
Penalties	16080-0009	1,500.00	1,300.00	2,000.00	2,800.00	2,800.00	800.00
Transfer from Garbage Reserv	41040-0006			501.21		2,438.03	1,936.82
Transfer for Other Funds				556.59			(556.59)
<b>Revenue Totals</b>		<b>106,260.50</b>	<b>\$ 139,926.80</b>	<b>\$ 141,854.20</b>	<b>\$ 141,204.20</b>	<b>\$ 143,642.23</b>	<b>\$ 1,788.03</b>
<b>TOWN MANAGER</b>							
Wages	12110-1100	2,751.00	2,848.11	2,966.66	\$ 3,008.19	3,008.19	41.53
PT Wages	12110-1300	410.34	424.78	442.39	\$ 448.53	448.53	6.14
FICA	12110-2100	241.84	250.38	260.79	\$ 264.44	264.44	3.65
VRS	12110-2200	425.00	465.38	623.00	\$ 631.72	631.72	8.72
Health Insurance	12110-2300	273.60	273.60	286.56	\$ 283.68	283.68	(2.88)
Group Life Insurance	12110-2400	34.07	37.31	39.75	\$ 40.31	40.31	0.56
STD/Long-Term Disability	12110-2500	19.81	16.80	15.66	\$ 15.88	15.88	0.22
Contingency	12110-5000	5,505.11	835.88	-			-
<b>Town Manager Totals</b>		<b>4,155.66</b>	<b>\$ 5,152.24</b>	<b>\$ 4,634.81</b>	<b>\$ 4,692.75</b>	<b>\$ 4,692.75</b>	<b>\$ 57.94</b>
<b>FINANCE DEPARTMENT</b>							
Wages	12420-1100	1,450.27	1,501.39	1,582.78	\$ 1,604.94	1,604.94	22.16
PT Wages	12420-1300	400.54	417.48	163.20	\$ 221.13	221.13	57.93
FICA	12420-2100	141.59	146.79	133.57	\$ 139.69	139.69	6.12
VRS	12420-2200	236.97	245.33	253.25	\$ 256.79	256.79	3.54
Health Insurance	12420-2300	273.60	273.60	286.56	\$ 283.68	283.68	(2.88)
Group Life Insurance	12420-2400	19.00	19.67	21.21	\$ 21.51	21.51	0.30
Banking Service Charges	12420-3160	200.00	400.00	100.00			(100.00)
<b>Finance Totals</b>		<b>2,721.97</b>	<b>3,004.26</b>	<b>2,540.57</b>	<b>2,527.74</b>	<b>2,527.74</b>	<b>(12.83)</b>
<b>GARBAGE EXPENSES</b>							
Collection In-Town	43200-3160	73,411.44	110,737.20	113,125.44	114,598.32	114,598.32	1,472.88
Collection Out of Town	43200-3170	10,930.32	17,858.40	18,244.80	18,480.00	18,480.00	235.20
<b>Garbage Totals</b>		<b>84,341.76</b>	<b>\$ 128,595.60</b>	<b>\$ 131,370.24</b>	<b>\$ 133,078.32</b>	<b>\$ 133,078.32</b>	<b>\$ 1,708.08</b>
<b>GARBAGE MAINTENANCE DEPARTMENT</b>							
Wages	45000-1100	1,939.51	2,145.59	2,234.90	\$ 2,266.19	2,266.19	31.29
PT Wages	45000-1300	6,599.02	-	-			-
Other Pay/Holiday	45000-1400	39.35	31.06	34.91	\$ 35.40	35.40	0.49
FICA	45000-2100	159.80	163.34	173.64	\$ 176.07	176.07	2.43
VRS	45000-2200	316.92	350.59	357.58	\$ 362.59	362.59	5.01
Health Insurance	45000-2300	<b>456.00</b>	456.00	477.60	\$ 472.80	472.80	(4.80)
Group Life Insurance	45000-2400	25.41	28.11	29.95	\$ 30.37	30.37	0.42
<b>Maintenance Totals</b>		<b>9,536.00</b>	<b>\$ 3,174.69</b>	<b>\$ 3,308.58</b>	<b>\$ 3,343.41</b>	<b>\$ 3,343.41</b>	<b>\$ 34.83</b>
<b>Garbage Fund Expense Totals</b>		<b>100,755.39</b>	<b>\$ 139,926.79</b>	<b>\$ 141,854.20</b>	<b>\$ 143,642.22</b>	<b>\$ 143,642.23</b>	<b>\$ 1,788.03</b>



INDUSTRIAL DEVELOPMENT AUTHORITY

Account Name	Account Code	FY 19 Approved	FY 20 Approved	New FY 21 Total	FY 22 Department Request	FY 22 Town Manager Recommended	FY 22 Recommended less FY21 Adopted=Difference
<b>IDA REVENUES</b>							
Lease/Sale of Lots	701-41020-0001			300,000.00	75,000.00	75,000.00	(225,000.00)
BP Recoupment Rev	701-41030-0001	26,058.00	25,968.00	26,264.18			(26,264.18)
Zoning Fees		-		-			-
Bond Issue	701-41040-0001	16,239.00	9,673.75	8,592.50	7,476.25	7,476.25	(1,116.25)
Home Owners Reimb	701-41060-0001	1,332.00	1,345.11	-	1,350.00	1,350.00	1,350.00
Transfer from Other Funds				120,331.38			(120,331.38)
<b>Revenue Totals</b>		<b>43,629.00</b>	<b>36,986.86</b>	<b>455,188.06</b>	<b>83,826.25</b>	<b>83,826.25</b>	<b>(371,361.81)</b>
<b>IDA EXPENSES</b>							
PT Wages	45000-1300	6,599.02	7,395.72	13,008.13	7,811.60	7,811.60	(5,196.53)
FICA	45000-2100	504.83	565.77	613.38	597.59	597.59	(15.79)
Worker's Comp	45000-2700			310.64	328.09	328.09	17.45
Repair & Maint. Svcs	81500-3310	-		-			-
Professional Services	81500-3150	2,000.00	2,000.00	5,000.00			(5,000.00)
Electrical Svcs	81500-5100	325.00	325.00	200.00	200.00	200.00	-
Dues & Membership	81500-5810	2,756.00	2,749.00	2,731.00	2,731.00	2,731.00	-
Transfer to IDA fund bal	81500-9200	31,444.15	23,951.37	313,324.91	71,983.23	65,157.97	(248,166.94)
Small Business Grant				120,000.00			(120,000.00)
Capital expenses						7,000.00	
<b>Expense Totals</b>		<b>43,629.00</b>	<b>36,986.86</b>	<b>455,188.06</b>	<b>83,651.51</b>	<b>83,826.25</b>	<b>(378,361.81)</b>

# FY22 PAY & BENEFIT COST ALLOCATION

Job Title	Portion of Time Per Fund			
	General	Water	Sewer	Garbage
Town Manager	27%	40%	30%	3%
Deputy Town Clerk	80%	10%	9%	1%
<b>Town Manager Total</b>				
Office Manager	50%	25%	24%	1%
Fiscal Assistant	23%	45%	30%	2%
Office Assistant (2)	20%	40%	39%	1%
<b>Finance Total</b>				
Chief of Police	100%	0%	0%	0%
Major	100%	0%	0%	0%
Detective	100%	0%	0%	0%
Officers (3)	100%	0%	0%	0%
PT Office Assistant (2)	100%	0%	0%	0%
PT Officer (2)	100%	0%	0%	0%
Holiday Pay	100%	0%	0%	0%
Retiree Health	100%	0%	0%	0%
Overtime	100%	0%	0%	0%
<b>Police Total</b>				
Director of Plant Utilities	0%	50%	50%	0%
WWTP Operator (2)	0%	0%	100%	0%
Holiday	0%	0%	100%	0%
<b>Sewer Total</b>				
Lead WTP Operator	0%	100%	0%	0%
WTP Operator (2)	0%	100%	0%	0%
PT WTP Operator	0%	100%	0%	0%
Holiday	0%	100%	0%	0%
<b>Water Total</b>				
Maintenance Foreman	9%	45%	45%	1%
Maintenance Tech. (4)	9%	45%	45%	1%
Maintenance Tech PT	30%	5%	5%	60%
Custodian	100%	0%	0%	0%
Holiday	9%	45%	45%	1%
Retiree Health	100%	0%	0%	0%
<b>Utility Total</b>				

**Undesignated Fund Balance and Contingency Calculation For FY22**

1/31/2020

<b>Permanent Fund principal for the <u>General</u> Fund</b>	GF Revenues	\$ 1,095,067
<b>(based on proposed FY22 Budget)</b>	Administration Fee (covered in W & S Funds)	-
Reserve per October 2010 policy <u>15%</u>	Net GF Revenues	\$ 1,095,067
GF target Permanent Fund principal \$ 164,259.98	Reserve per @	25%
	GF target Permanent Fund principal	\$ 273,767 ←

<b>Required contingency in the General Fund</b>	GF Expenses	\$ 1,202,614
<b>(based on proposed FY22 Budget)</b>	Reserve per October 2010 policy	3.0%
	GF Contingency	\$ 36,078 ←

Permanent Fund principal for the Water Fund (based on the proposed FY22 Budget)

<b><u>Fund 501 WATER FUND</u></b>	<b><u>FY21 Budget</u></b>		
DEBT SERVICE	\$ 452,362	Debt	452,362
ALL OTHER EXPENSES	\$ 787,174	25%/Operation	\$ 196,793
<b>Total</b>		WF target Permanent Fund principal	\$ 649,156

Permanent Fund principal for the Sewer Fund (based on the proposed FY22 Budget)

<b><u>Fund 502 SEWER FUND</u></b>	<b><u>FY21 Budget</u></b>		
DEBT SERVICE	\$ 246,500	Debt	246,500
ALL OTHER EXPENSES	\$ 637,043	25%/Operation	\$ 159,261
<b>Total</b>		SF target Permanent Fund principal	\$ 405,761

Permanent Fund principal for the Garbage Fund (based on the proposed FY22 Budget)

<b><u>Fund 514 GARBAGE FUND</u></b>	<b><u>FY21 Budget</u></b>		
ALL EXPENSES	141,298	25% operations	\$ 35,324
		Garb target Permanent Fund principal	\$ 35,324

**Total of all undesignated fund balances \$ 1,364,007**

General Fund Permanent Fund	\$ 273,767
General Fund Contingency	\$ 36,078
Water Fund Permanent Fund	\$ 649,156
Sewer Fund Permanent Fund	\$ 405,761

## TOWN OF AMHERST DEBT BALANCES & DEBT PAYMENTS

Description	Original Loan Amount	Outstanding Loan Balance at 12/31/20	Interest Rate	Maturity Date	Principal Payment FY22	Interest Payment FY22	Total Debt Payment FY22
Sterling Debt Refi	\$ 3,933,409.44	\$ 3,254,453.94	3.35%	6/30/2030	\$ 298,870.82	\$ 98,639.33	\$ 397,510.15
Mainstreet Water Line	\$ 2,368,672.03	\$ 2,153,213.11	2.25%	1/1/2047	\$ 75,766.36	\$ 47,185.32	\$ 122,951.68
60 W. Water Line	\$ 565,935.00	\$ 447,615.17	3.00%	7/1/2043	\$ 15,968.57	\$ 13,075.35	\$ 29,043.92
Sewer Sliplining Project	\$ 3,414,000.00	\$ 3,414,000.00	3.63%	4/10/2060	\$ 11,417.55	\$ 1,831.50	\$ 13,249.05

Outstanding Debt Balances						
	Sliplining	Sterling Refi	60 WL	Main St. WL	Total	
<b>FY 2021</b>		3,109,928.14	439,807.44	\$ 2,115,960.92	\$ 5,665,696.50	
<b>FY 2022</b>	3,402,582.45	2,811,057.32	423,838.87	\$ 2,040,194.56	\$ 8,677,673.20	
<b>FY 2023</b>	3,333,398.28	2,502,033.62	407,387.66	\$ 1,962,713.87	\$ 8,205,533.43	
<b>FY 2024</b>	3,263,381.07	2,182,512.13	390,439.21	\$ 1,883,480.05	\$ 7,719,812.46	
<b>FY 2025</b>	3,192,270.78	1,852,136.24	372,978.48	\$ 1,802,453.45	\$ 7,219,838.95	
<b>FY 2026</b>	3,120,176.53	1,510,537.21	354,990.01	\$ 1,719,593.49	\$ 6,705,297.24	
<b>FY 2027</b>	3,047,084.73	1,257,332.59	336,457.83	\$ 1,634,858.70	\$ 6,275,733.85	
<b>FY 2028</b>	2,973,094.88	892,130.20	317,365.51	\$ 1,548,206.65	\$ 5,730,797.24	
<b>FY 2029</b>	2,897,967.90	389,981.55	297,696.13	\$ 1,459,593.96	\$ 5,045,239.54	
<b>FY 2030</b>	2,821,801.40	0	277,432.25	\$ 1,368,976.27	\$ 4,468,209.92	
<b>FY 2031</b>	2,744,580.98		256,555.89	\$ 1,276,308.21	\$ 4,277,445.08	
<b>FY 2032</b>	2,666,393.84		235,048.55	\$ 1,181,543.40	\$ 4,082,985.79	

Water Treatment Plant Renovation Bond is slated to come on-line beginning in FY2023 with a partial payment. Annual payments will be approximately \$175,000/year for thirty years.

## FY22 TOWN OF AMHERST VEHICLES

MAKE	MODEL	YEAR	VIN NUMBER	MILEAGE
<b>POLICE</b>				
Ford	Interceptor (Watts)	2017	254	96,826
Ford	Interceptor (Harler)	2016	8694	96,514
Ford	Explorer (Shiflett)	2014	8654	69,475
Ford	Interceptor (Payne)	2017	7002	58,557
Ford	Interceptor (Robinson)	2015	1494	84,491
Ford	Interceptor Sedan (Martin)	2014	1248	102,901
<b>MAINTENANCE</b>				
Ford	SUV	2007	7723	99,341
Dodge	Pickup	2014	4675	57,281
Chevy	Pickup	2011	5012	72,641
Dodge	Work Truck	2013	7481	5,232
GMC	Bucket Truck	1995	5212	114,977
GMC	Dump Truck	2003	9981	49,116
Ford	Explorer (Office)	2011	4253	65,454
<b>UTILITIES</b>				
Dodge	Wastewater	2012	9843	64,720
Dodge	Water	2008	4271	91,065

Town of Amherst, Virginia  
 Balance Sheet  
 Governmental Funds  
 June 30, 2020

	<u>General</u>	<u>Forfeited Assets Fund</u>	<u>Total</u>
<b>ASSETS</b>			
Cash and cash equivalents	\$ 1,621,768	\$ 2,820	\$ 1,624,588
Cash and cash equivalents, restricted	-	330	330
Receivables (net of allowance for uncollectibles):			
Taxes receivable	900	-	900
Accounts receivable	79,222	-	79,222
Due from other governmental units	159,822	-	159,822
Total assets	<u>\$ 1,861,712</u>	<u>\$ 3,150</u>	<u>\$ 1,864,862</u>
<b>LIABILITIES</b>			
Accrued liabilities	\$ 26,452	\$ -	\$ 26,452
Total liabilities	<u>\$ 26,452</u>	<u>\$ -</u>	<u>\$ 26,452</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>			
Unavailable revenue - property taxes	\$ 900	\$ -	\$ 900
Total deferred inflows of resources	<u>\$ 900</u>	<u>\$ -</u>	<u>\$ 900</u>
<b>FUND BALANCES</b>			
Restricted	\$ -	\$ 330	\$ 330
Assigned	-	2,820	2,820
Unassigned	1,834,360	-	1,834,360
Total fund balances	<u>\$ 1,834,360</u>	<u>\$ 3,150</u>	<u>\$ 1,837,510</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 1,861,712</u>	<u>\$ 3,150</u>	<u>\$ 1,864,862</u>

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

Town of Amherst, Virginia  
Statement of Net Position  
June 30, 2020

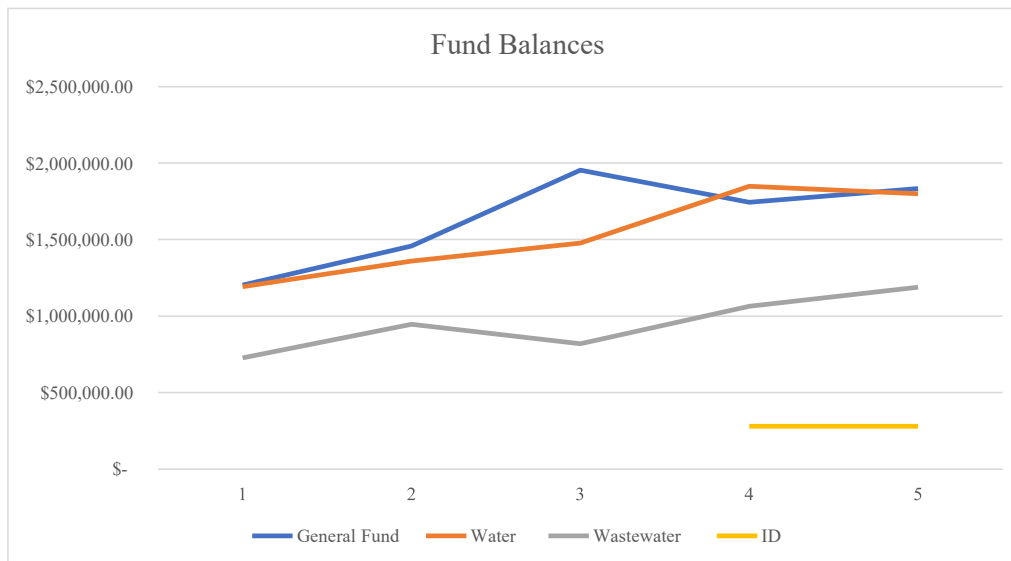
	Primary Government			Component Unit IDA
	Governmental Activities	Business-type Activities	Total	
<b>ASSETS</b>				
Cash and cash equivalents	\$ 1,624,588	\$ 3,037,080	\$ 4,661,668	\$ 563,081
Cash and cash equivalents, restricted	330	-	330	-
Receivables:				
Taxes receivable	900	-	900	-
Accounts receivable	79,222	264,247	343,469	-
Due from other governmental units	159,822	-	159,822	-
Inventories	-	93,173	93,173	-
Capital assets (net of accumulated depreciation):				
Land and land improvements	1,217,364	25,084	1,242,448	-
Buildings and improvements	700,601	-	700,601	-
Plant	-	2,372,220	2,372,220	-
Machinery and equipment	107,606	14,390	121,996	-
Infrastructure	-	6,995,811	6,995,811	-
Construction in progress	-	987,220	987,220	-
Total assets	<u>\$ 3,890,433</u>	<u>\$ 13,789,225</u>	<u>\$ 17,679,658</u>	<u>\$ 563,081</u>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>				
Pension related items	\$ 146,395	\$ 117,623	\$ 264,018	\$ -
OPEB related items	8,590	9,659	18,249	-
Total deferred outflows of resources	<u>\$ 154,985</u>	<u>\$ 127,282</u>	<u>\$ 282,267</u>	<u>\$ -</u>
<b>LIABILITIES</b>				
Accounts payable	\$ -	\$ 35,600	\$ 35,600	\$ 333
Accrued liabilities	26,452	-	26,452	-
Long-term liabilities:				
Due within one year	4,316	381,058	385,374	-
Due in more than one year	936,047	6,556,059	7,492,106	-
Total liabilities	<u>\$ 966,815</u>	<u>\$ 6,972,717</u>	<u>\$ 7,939,532</u>	<u>\$ 333</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>				
Pension related items	\$ 138,793	\$ 77,780	\$ 216,573	\$ -
OPEB related items	2,229	2,506	4,735	-
Total deferred inflows of resources	<u>\$ 141,022</u>	<u>\$ 80,286</u>	<u>\$ 221,308</u>	<u>\$ -</u>
<b>NET POSITION</b>				
Net investment in capital assets	\$ 2,025,571	\$ 4,419,005	\$ 6,444,576	\$ -
Restricted for forfeited assets	330	-	330	-
Unrestricted	911,680	2,444,499	3,356,179	562,748
Total net position	<u>\$ 2,937,581</u>	<u>\$ 6,863,504</u>	<u>\$ 9,801,085</u>	<u>\$ 562,748</u>

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

## Fund Balances and Analysis of Reserves

### Fund Balances, by Fund

Year	General Fund	Water	Wastewater	IDA
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



#### Losses:

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

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

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

#### Fund



**Fund Balance as a Percentage of Budget**

	<b>FY 19</b>	<b>FY20</b>	
General	152%	162%	General
Water	135%	128%	Water
Wastewater	101%	113%	Wastewater
IDA		1521%	IDA

