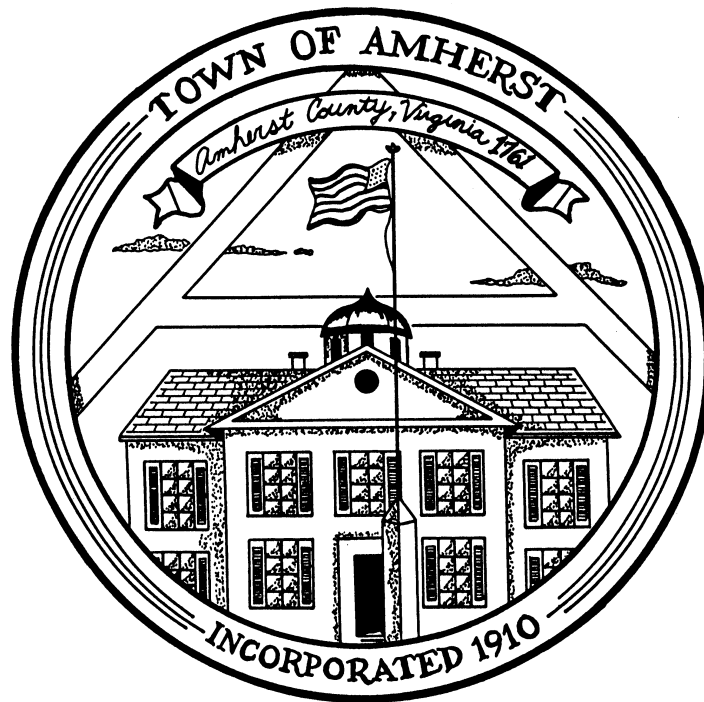


Town of Amherst FY 23 Budget



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

Budget presented to Council with public hearing on April 13, 2022
Budget adoption slated for May 11, 2022

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

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



TOWN OF AMHERST

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

MEMO

Date: March 22, 2022

To: Mayor Dwayne Tuggle and Members of Town Council

From: Sara McGuffin, Town Manager

Re: FY 23 Town of Amherst Budget

It is my pleasure to present to the Amherst Town Council the proposed FY 23 budget. This budget represents both a recovery budget, in that revenues are tracking back to pre-pandemic levels, but also a budget that recognizes that our current financial climate is filled with many unknowns. Inflation in calendar year 2021 was the highest seen in decades, and employment issues continue to be a concern, as finding and retaining employees has become a challenge for all industries, but especially those requiring specialized training. Construction costs for projects continue to escalate, and supply chain problems feel like the new normal. That being said, the Town of Amherst continues to be very well positioned for all that we face. Our work force is well trained, capable, customer service oriented, and stable. Our fund balances continue to be healthy and increasing in most funds. The Town's reinvestment in facilities was extraordinarily well timed and left the Town positioned well for the use of ARPA funds and future projects. While decision making in these turbulent times on the appropriate expenditure of funds is challenging, the Town's overall position leaves us with positive options.

Assumptions and Background:

- This budget is predicated on the return of pre-pandemic tracking of revenues. Sales tax revenues are higher than anticipated, due to the change in how those are tracked by the state. Localities now see the benefit of purchases made on-line and delivered to homes. Meals tax revenues have also rebounded past expected amounts. These improvements were already beginning during the last budget cycle, but staff remained conservative on revenue estimates until the trends continued for a longer period. At this point, these trend lines show over a year of positive movement, and while we continue to be conservative in the projections, the amounts have increased.

- While the economy is creating several increased expenditure lines that are beyond the control of the Town, 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. This budget maintains this course and seeks to continue it into the future. If inflationary pressure continues for multiple years, this could change, but this is out of Town control.
- The receipt of so many federal dollars to localities has created a temptation to use these dollars on items that are recurring costs for localities. The Town used approximately ten percent of its ARPA funding for lost revenue replacement in the previous fiscal year and anticipates no further use of these funds in any future year for any recurring expense line. While ARPA funds can be used for public safety salaries, doing so repeatedly sets up an operational deficit in future years. With the positive revenue tracking, the use of ARPA funds that Council has designated for a sludge dewaterer is a positive capital commitment that has no recurring costs and increases efficiency at the wastewater treatment plant. Because these funds have been designated for this purpose, these funds are capitalized, and do not appear in your FY23 budget.
- As the USDA funded sliplining debt comes online in this fiscal year, and with the expenditures from that project completing, the wastewater fund shows a loss before balancing from reserves. Debts in this fund create a seven fiscal year challenge, when one of the debts is retired in FY 30. This challenge is known and anticipated as the Town works hard to manage debt appropriately, paying debt down aggressively to save money and better position ourselves for the future.
- Upon completion of the Water Treatment Plant upgrade, staff recommends a review of debts in the Water fund for the FY24 budget process. There may be good opportunities to pay down or eliminate smaller debts once the treatment plant upgrade costs are fully known.
- Staff does not recommend any additional construction projects with this budget cycle. The current slate of construction projects should be completed and fully accounted for prior to beginning any additional projects.

Highlights:

- The completion of the USDA funded sliplining project has secured the viability of our wastewater system. The addition of the ARPA funded sludge dewaterer, which we anticipate to be largely funded in this fiscal year, bring the wastewater plant up to the next level of efficiency and technology. This reinvestment in the Town's core functions ensure reliability, compliance with standards, and financial

health of the system. The Water Treatment Plan renovation project continues in this budget and brings that plant up to the latest standard.

- Changes in the labor market are incredibly challenging right now. With the state and some localities increasing salaries at a pace which has never been seen, “the great resignation” occurring out of the pandemic, and an inflation rate of 7.4% last year, employee retention and development continues to be a key recommendation of this budget. Raises and development plans recommended by this budget do not attempt to bring the Town to the level that may be seen in other localities, but it does attempt to keep us in the marketplace. The budget has a 7.4% salary increase for employees, with a cap of \$60,000 on which the raise is applied. Health insurance rates have increased 8%, and combined with the increase in the rate of inflation, create a definite funding change in this fiscal year. Finally, this budget does include one new employee as a full-time position, converting from a part time position. This employee is the Accreditation assistant, who will spend half time in the Police Department and half time in Town Hall, assisting with grants management and community development initiatives.
- This budget recommends a partially funded Capital Improvement Program cost of \$135,800. This expenditure would purchase a new police car, a new truck for the maintenance department, and a small tractor for the maintenance department, as well as a roof for the lab building at the wastewater plant. While there are other expenditures that could be considered, these are the ones that keep the Town on track in our core areas for the future.
- This budget includes three revisions to the Utility Rate and Fee Policy. The changes are all required by State Code. They include a mandated renter deposit if property liens are applied on landowners, a change in the way penalties are applied, and a change in late fees (with 30 and 60 day late terms and no cut-offs before 60 days). While the Code mandates that the rental deposit needs to be between three and six months of a typical bill, staff anticipates allowing this to be paid over the first three months of the account so that it will not create an undue hardship on new renters in the Town.

Adoption Process:

Council has set a public hearing on the budget and the Capital Improvement Program (CIP) for April 13, 2022. 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 11, 2022 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.....10

Proposed Capital Improvement Program.....11

General Fund

 Revenue.....2

 Expenditures.....13

Water Fund

 Revenue.....16

 Expenditures.....16

Sewer Fund

 Revenue.....19

 Expenditures.....19

Garbage Fund

 Revenue and Expenditures.....22

Industrial Development Authority Fund

 Revenue and Expenditures.....23

Policies and Fund Balances

 Personnel Cost Allocation Plan.....24

 Fund Balances and Contingency Calculations.....25

 Debt Balances and Payments.....26

 Town Owned Vehicle Information.....27

 Balance Sheet.....To be Added

 Statement of Net PositionTo be Added

 Fund Balance Analysis.....28

 Pay Plan.....29

AN ORDINANCE TO ESTABLISH THE [BUDGET](#) FOR THE TOWN OF AMHERST, VIRGINIA FOR THE FISCAL YEAR BEGINNING JULY 1, 2022 AND ENDING JUNE 30, 2023 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, 2022, 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 FY23 Town of Amherst budget and approved appropriations for the respective funds.

Estimated Revenues

General Fund	\$1,478,508
Water Fund	\$1,212,616
Sewer Fund	\$1,040,942
Garbage Fund	\$154,128
IDA Fund	\$34,530

Estimated Expenditures

General Fund	\$1,478,508
Water Fund	\$1,212,616
- Operations	\$827,784
- Debt Service and Capital Projects	\$384,832
Sewer Fund	\$1,040,942
- Operations	\$655,099
- Debt Service and Reserve	\$385,843
Garbage Fund	\$154,128
IDA Fund	\$34,530

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 23 budget holds all water and sewer rates and fees at the same level since fiscal year 2018.

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
\$12,500	Amherst Fire Department	Operating Costs, including water, sewer, electric, training, equipment.
\$3000	Village Garden Club	Civic Beautification
\$2500	Amherst County Museum and Historical Society	Utilities, Programming and repairs to the Museum building.
\$2500	Neighbors Helping Neighbors	Supplies for Food Bank
\$20,500	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	\$	369,627
General Fund Contingency	\$	44,355
Water Fund Permanent Fund	\$	591,778
Sewer Fund Permanent Fund	\$	549,618
Garbage Fund Permanent Fund	\$	38,532

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 7.4%, with a cap of \$60,000 applied amount. This cap means that any employee earning over \$60,000 receives the same raise based upon a salary amount of \$60,000, rather than their total salary. The 7.4% is consistent with the consumer price index change in the 2021 calendar year.

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

Health insurance costs went up by approximately 8% and plan choices remain the same this year from last year.

H. CONDITIONS

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

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

This Ordinance was passed by a vote of the Amherst Town Council on the 11th of May, 2022 and reflects the complete budget for July 1, 2022 to June 30, 2023.

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, 2022. 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 22/23

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	\$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.

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 otherwise made 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 gritraps for car washes. Failure to meet such provisions may result in the interruption of sewer service via disconnection of the water service or other means. (*See* Town Code § 22-157.)

Availability and Connection Fees:

Availability Fees:

The Town does not charge availability fees where:

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

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

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

Maintenance of Policy and Implementation

The Town Manager shall be responsible for maintaining and updating this policy and for its proper administration. The Town Manager shall have the authority to deviate from strict enforcement for good cause.

PUBLIC HEARING NOTICE

The Town of Amherst Town Council will hold a public hearing at 7:00 PM on April 13, 2022 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 2022 – 2023 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 2022/2023 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	\$1,478,508
Water Fund	\$1,212,616
Sewer Fund	\$1,040,942
Garbage Fund	\$154,128
IDA Fund	\$34,530

Estimated Expenditures

General Fund	\$1,478,508
Water Fund	\$1,212,616
- Operations	\$827,784
- Debt Service and Capital Projects	\$384,832
Sewer Fund	\$1,040,942
- Operations	\$655,099
- Debt Service and Reserve	\$385,843
Garbage Fund	\$154,128
IDA Fund	\$34,530

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

A document containing the complete budget proposal, implementing Ordinance and supporting documentation is available online at www.amherstva.gov and for inspection in the Town Hall during normal working hours.

**Town of Amherst
Capital Improvement Program FY 22-23
Recommended by the Planning Commission for consideration by the Town Council**

Project Description & Ranking	CIP Committee Evaluation	Planning Commission Ranking	Total Estimated Cost	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027	Recommended Sources of Funds
Police									
Police Tahoe SUV-New	13		47,000.00	47,000.00			47000		General Fund
Police Interceptor-SUV	13		46,845.00		46,845.00	46,845.00			General Fund
Community Development									
Maintenance									
New Truck	11		45,000.00	45,000.00					All Funds
Mini Excavator	18		80,000.00		80,000.00				All Funds
UTV-Side by Side (shared)	19		16,500.00	16,500.00					All funds
Addition to Maintenance Shop	14		100,000.00		100,000.00				All Funds
Backhoe	19		120,000.00		120,000.00				All Funds
Tractor w/ bucket mower & backhoe	13		37,000.00	37,000.00					General Fund
Plants									
WWTP SCADA	22		160,590.00	\$ 160,590.00					WW Fund
Roof Replacement-Lab	19		6,800.00	6,800.00					WW Fund
Water Line Replacements									
Replace Author Court W/L			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
TOTAL			4,137,294.00	312,890.00	546,845.00	2,472,700.00	478,288.00	420,416.00	

GENERAL FUND							
		FY 19 Budget	FY 20 Budget	FY 21 BUDGET	FY 22 BUDGET	FY 23 BUDGET	
Account Name	Account Code	FY 19 Approved	FY 20 Approved	FY21 Amended Total	FY 22 Approved	FY 23 TM Recommended	FY 23 Recommended less FY22 Adopted=Difference
GENERAL FUND REVENUES							
Real Property Taxes-Current	11010-0001	-	-				-
Real Property Taxes-Delinquent	11010-0002	-	-				-
Personal Property Tax-Current	11030-0001	-	-				-
Personal Property Tax-Delinquent	11030-0002	-	-				-
Penalties on Del Taxes	11060-0001	-	-				-
Interest on Del Taxes	11060-0002	-	-				-
Local Sales & Use Tax	12010-0001	100,000.00	105,000.00	127,000.00	120,000.00	144,000.00	24,000.00
Consumer Utility Tax-Gas, Elec	12020-0001	26,000.00	26,000.00	25,500.00	24,000.00	25,200.00	1,200.00
Electric Consumption Tax	12020-0002	18,000.00	19,000.00	19,000.00	18,000.00	18,000.00	-
Business License Tax	12030-0006	120,000.00	125,000.00	80,500.00	100,000.00	115,000.00	15,000.00
Business Lic Tax-Interest & Pen	12030-0007	2,300.00	3,200.00	1,800.00	1,000.00	2,500.00	1,500.00
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	300.00	200.00
Bank Stock Fee	12060-0001	75,000.00	58,000.00	60,000.00	62,500.00	70,000.00	7,500.00
Cigarette Tax	12080-0001					30,000.00	
Lodging Tax	12100-0001	7,900.00	8,500.00	8,700.00	8,400.00	12,000.00	3,600.00
Meals Tax	12110-0001	495,000.00	500,000.00	456,000.00	480,000.00	625,000.00	145,000.00
Meals Tax-Pen & Int.	12110-0002	1,000.00		600.00	600.00	600.00	-
Zoning Permits	13030-0007			600.00			-
Fines & Forfeitures	14010-0001	15,000.00	18,000.00	4,400.00	6,000.00	6,000.00	-
Interest on Bank Deposits	15010-0001	5,000.00	5,250.00	6,000.00	6,000.00	3,000.00	(3,000.00)
Interest on Investments	15010-0002	18,000.00	25,000.00	20,000.00	43,200.00	12,000.00	(31,200.00)
VIP Unrealized Gain/Loss	15010-0003			0.00		-1.00	(1.00)
Tower Lease	15020-0005	9,400.00	9,400.00	9,400.00	9,403.56	9,403.56	-
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			-
Returned Check Fee	18030-0005	400.00	200.00	250.00	100.00	150.00	50.00
Accident Reports	18030-0006	500.00	150.00	150.00	200.00	200.00	-
Misc Rev	18030-0007	1,000.00	1,000.00	1,000.00			-
Collection Fee	18030-0008			1,000.00	3,000.00	2,200.00	(800.00)
Donations-Police	18990-0003			0.00	200.00		(200.00)
DMV Stop Fees	19020-0005	1,200.00	300.00	1,200.00	500.00	500.00	-
Rolling Stock Tax	22010-0007	2,500.00	2,500.00	2,400.00	2,400.00	2,390.00	(10.00)
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	-
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	-
DCJS Grants	24010-0001			0.00			-
State Police Aid	24010-0003	54,588.00	54,588.00	56,608.00	56,608.00	58,820.00	2,212.00
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			-
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	188,390.21	80,843.02
General Fund Revenues Totals		1,129,043.00	1,134,043.24	1,423,433.74	1,202,613.75	1,478,507.77	245,894.02

		FY 19 Budget	FY 20 Budget	FY 21 BUDGET	FY 22 BUDGET	FY 23 BUDGET	
Account Name	Account Code	FY 19 Approved	FY 20 Approved	FY21 Amended Total	FY 22 Approved	FY 23 TM Recommended	FY 23 Recommended less FY22 Adopted=Difference
GENERAL FUND EXPENSES							
TOWN COUNCIL							
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	1,500.00	-
Employee Recognition	11010-5811	2,000.00	2,000.00	0.00			-
Town Council Totals		14,272.10	16,772.10	12,772.10	13,772.10	13,772.10	-
TOWN MANAGER							
Wages	12110-1100	24,759.00	25,632.99	26,699.94	27,073.74	28,261.74	1,188.00
PT Wages	12110-1300	32,827.09	35,982.75	35,391.48	35,882.04	60,481.52	24,599.48
FICA	12110-2100	4,405.34	4,560.60	4,749.99	4,816.12	6,788.86	1,972.74
VRS	12110-2200	3,825.03	4,107.52	5,606.99	5,685.49	9,649.13	3,963.64
Health Insurance	12110-2300	2,462.40	2,462.40	2,579.04	2,553.12	7,900.20	5,347.08
Group Life Insurance	12110-2400	306.66	329.31	357.78	362.79	672.68	309.89
STD/Long-Term Disability	12110-2500	178.26	151.23	140.98	142.95	380.89	237.94
Unemployment Insurance	12110-2600	50.00	25.00	25.00	25.00	41.45	16.45
Worker's Comp	12110-2700	146.01	137.42	133.93	144.11	147.83	3.72
Professional Svcs	12110-3150	800.00	2,500.00	2,500.00		3,000.00	3,000.00
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	36,078.12	44,455.00	8,376.88
CARES Act Expenses	12110-5001			0.00			
Postage	12110-5210	200.00	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	-
Travel-Mileage/Hotel/Conference	12110-5501	4,150.00	4,150.00	800.00	2,000.00	2,000.00	-
Dues & Memberships	12110-5810	3,600.00	4,829.00	1,500.00	3,600.00	2,500.00	(1,100.00)
Capital Improvement Program	12110-8000		33,534.00	0.00	52,845.00	135,800.00	82,955.00
Town Manager Totals		181,600.44	157,494.22	130,561.79	175,904.48	306,775.30	130,870.82
Town Attorney	12210-3150	40,000.00	30,000.00	35,000.00	20,000.00	25,000.00	5,000.00
Independent Auditor	12240-3150	16,000.00	20,000.00	17,000.00	20,000.00	20,000.00	-
FINANCE DEPARTMENT							
Wages	12420-1100	38,781.19	40,149.35	42,037.82	42,626.35	46,280.54	3,654.19
PT Wages	12420-1300	9,612.97	10,019.49	3,264.07	4,422.57	4,750.80	328.23
FICA	12420-2100	3,702.15	3,837.92	3,465.60	3,599.24	3,903.90	304.66
VRS	12420-2200	6,336.85	6,433.67	6,726.05	6,820.22	7,835.30	1,015.08
Health Insurance	12420-2300	6,657.60	6,657.60	6,972.96	6,902.88	7,489.80	586.92
Group Life Insurance	12420-2400	508.03	515.80	563.31	571.19	620.16	48.97
Unemployment Insurance	12420-2600	50.00	50.00	45.00	45.00	29.83	(15.17)
Worker's Comp	12420-2700	141.27	146.54	105.48	120.37	130.19	9.81
DMV Stops	12420-3009	1,500.00	1,500.00	1,500.00	1,000.00	1,200.00	200.00
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	840.00	640.00
VIP Management Fee	12420-3170			5,000.00	4,000.00	3,500.00	(500.00)
Service Contracts	12420-3320	3,215.00	3,215.00	3,500.00	4,250.00	4,250.00	-
Advertising	12420-3600	-		200.00	200.00	200.00	-
Postage	12420-5210	3,000.00	3,000.00	5,000.00	2,000.00	3,000.00	1,000.00
Telecommunications	12420-5230	1,080.00	1,080.00	1,080.00	1,080.00	1,080.00	-
Tuition Reimbursement	12420-5400					5,000.00	
Travel-Mileage/Hotel/Conference	12420-5501	1,850.00	1,850.00	500.00	1,000.00	1,000.00	-
Dues & Memberships	12420-5810	210.00	210.00	500.00	200.00	210.00	10.00
Office Supplies	12420-6001	3,500.00	4,000.00	3,500.00	3,500.00	4,000.00	500.00
Finance Totals		83,145.06	86,965.37	88,260.29	85,337.83	98,120.51	7,782.68

		FY 19 Budget	FY 20 Budget	FY 21 BUDGET	FY 22 BUDGET	FY 23 BUDGET	
Account Name	Account Code	FY 19 Approved	FY 20 Approved	FY21 Amended Total	FY 22 Approved	FY 23 TM Recommended	FY 23 Recommended less FY22 Adopted=Difference
Information Technology							
I.T. Services	12510-3150	10,000.00	8,000.00	8,000.00	13,880.00	9,000.00	(4,880.00)
Phone Maintenance	12510-3330	1,200.00	1,000.00	1,000.00	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	6,480.00	180.00
I.T. Supplies	12510-6002	2,000.00	2,000.00	1,000.00	3,000.00	3,000.00	-
I.T. Equipment	12510-8001	2,000.00	2,000.00	37,000.00	1,000.00	1,000.00	-
I.T. Totals		21,460.00	21,620.00	56,580.00	25,680.00	20,980.00	(4,700.00)
POLICE DEPARTMENT							
Wages	31100-1100	308,087.94	309,138.55	325,905.98	330,468.67	379,712.76	49,244.09
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	47,634.99	34,808.40
Other Pay/Holiday	31100-1400	9,659.07	10,500.00	37,351.27	14,021.69	16,547.41	2,525.72
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	34,225.73	4,765.43
VRS	31100-2200	50,341.57	50,513.24	52,144.96	52,874.99	67,999.53	15,124.54
Health Insurance	31100-2300	57,936.00	57,936.00	58,920.00	58,344.00	66,690.00	8,346.00
Group Life Insurance	31100-2400	4,035.95	4,049.72	4,367.14	4,428.28	5,295.57	867.29
Unemployment Insurance	31100-2600	75.00	50.00	70.00	70.00	221.64	151.64
Worker's Comp	31100-2700	10,879.06	10,656.51	13,309.28	14,474.39	17,484.23	3,009.85
LODA Insurance	31100-2710	2,787.00	5,849.00	6,725.00	6,125.00	6,125.00	-
Repair & Maint. Svcs	31100-3310	9,000.00	9,000.00	8,500.00	8,500.00	6,000.00	(2,500.00)
CODE RED	31100-3400	2,500.00	2,500.00	2,500.00	0.00	2,700.00	2,700.00
Advertising	31100-3600	500.00	500.00	400.00	400.00	500.00	100.00
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	11,760.00	60.00
Motor Vehicle Insurance	31100-5305	3,180.14	3,530.39	3,463.05	3,722.96	3,722.96	-
Other Property Insurance	31100-5306	479.90	509.22	548.24	545.42	545.42	-
Tuition Reimbursement	31100-5400			4,000.00	8,000.00	0.00	(8,000.00)
Travel-Mileage/Conference/Hotel	31100-5501	2,000.00	4,000.00	3,000.00	10,000.00	4,000.00	(6,000.00)
Public Safety Event	31100-5700			5,000.00	5,000.00	6,000.00	1,000.00
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	2,000.00	(1,000.00)
Dues & Memberships	31100-5810	5,000.00	5,000.00	5,000.00	5,500.00	5,500.00	-
Office Supplies	31100-6001	1,500.00	2,500.00	2,500.00	2,000.00	3,000.00	1,000.00
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	10,000.00	28,000.00	18,000.00
Uniforms	31100-6011	5,000.00	5,000.00	5,000.00	5,000.00	4,000.00	(1,000.00)
Crime Prevention	31100-6030	4,000.00	4,000.00	4,000.00	5,000.00	4,000.00	(1,000.00)
Investigation Expense	31100-6032	1,000.00	2,000.00	2,000.00	1,000.00	2,500.00	1,500.00
Grant Expenses	31100-6040	-		0.00			-
Vehicles	31100-8005	-		0.00		0.00	-
Police Department		554,859.17	571,911.27	662,793.09	633,462.29	757,165.25	123,702.96
PUBLIC SAFETY							
Fire Dept Contributions	32200-5600	10,000.00	12,250.00	20,000.00	12,250.00	12,500.00	250.00
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			-
Public Safety		30,500.00	22,250.00	35,000.00	27,250.00	27,500.00	250.00
Streetlights	41320-5100	26,225.00	25,500.00	25,995.15	26,000.00	26,000.00	-

		FY 19 Budget	FY 20 Budget	FY 21 BUDGET	FY 22 BUDGET	FY 23 BUDGET	
Account Name	Account Code	FY 19 Approved	FY 20 Approved	FY21 Amended Total	FY 22 Approved	FY 23 TM Recommended	FY 23 Recommended less FY22 Adopted=Difference
GENERAL PROPERTIES							
Wages	43200-1100	17,455.57	18,266.10	20,114.07	20,395.67	21,904.95	1,509.28
PT Wages	43200-1300	12,032.02	12,735.78	13,263.68	13,447.46	14,442.71	995.25
Other Pay/Holiday	43200-1400	354.16	279.52	314.17	318.56	342.14	23.57
FICA	43200-2100	2,282.89	2,366.03	2,577.43	2,613.37	2,806.77	193.40
VRS	43200-2200	2,852.24	2,927.02	3,218.25	3,263.31	3,708.51	445.20
Health Insurance	43200-2300	4,104.00	4,104.00	5,906.40	5,863.20	6,225.00	361.80
Group Life Insurance	43200-2400	228.67	234.66	269.53	273.30	293.53	20.22
Long-Term Disability	43200-2500			0.00	0.00		-
Unemployment Insurance	43200-2600	75.00	75.00	60.00	60.00	46.20	(13.80)
Worker's Comp	43200-2700	201.72	183.47	173.48	183.20	196.74	13.54
Maintenance Contracts	43200-3310	5,000.00	5,000.00	5,000.00	0.00		-
Electric	43200-5100	2,800.00	11,460.76	8,531.62	8,000.00	8,000.00	-
Heating Services	43200-5110	3,200.00	3,200.00	5,000.00	5,000.00	3,500.00	(1,500.00)
Water/Sewer	43200-5120	13,595.00	11,000.00	5,000.00	2,970.92	3,400.00	429.09
Telecommunication	43200-5230	6,720.00	6,792.00	10,774.92	11,120.00	10,600.00	(520.00)
Property Insurance	43200-5304	548.98	559.15	664.98	563.21	563.21	-
Motor Vehicle Insurance	43200-5305	1,259.63	1,322.09	1,371.69	1,474.64	1,474.64	-
Other Property Insurance	43200-5306	1,116.34	1,305.70	1,307.21	1,307.21	1,307.21	-
General Liability Insurance	43200-5308	12,510.00	12,953.00	13,734.00	14,783.00	14,783.00	-
Lease of Equipment	43200-5410	2,000.00	2,000.00	2,000.00	2,000.00	7,000.00	5,000.00
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	-
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	-
Vehicle/Power Equipment Supplies	43200-6009	29,000.00	29,000.00	25,000.00	24,000.00	24,000.00	-
Uniforms	43200-6011	2,000.00	2,000.00	2,000.00	3,000.00	2,500.00	(500.00)
Christmas Decorations	43200-6012	4,000.00	4,000.00	6,200.00	2,000.00	3,500.00	1,500.00
Ag Supplies	43200-6013	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00	-
Equipment/Vehicles	43200-8005			16,200.00			-
General Properties Totals		147,336.22	165,764.28	188,931.43	165,887.06	173,844.61	7,957.56
Second Stage Contri	71300-5600	2,500.00	2,750.00	2,750.00		0.00	-
Amherst Mountain Bike Club	71500-5600			0.00			-
Village Garden Club Contri.	72100-5600	2,500.00	3,500.00	3,000.00	3,000.00	3,000.00	-
Rotary Club	72150-5600	-	200.00	0.00			-
Museum Contributions	72200-5600	2,500.00	2,500.00	2,900.00	2,500.00	2,500.00	-
Planning/Zoning							
Professional Services	81100-3100			0.00			-
Advertising	81100-3600	1,000.00	500.00	200.00	200.00	200.00	-
Postage	81100-5210	100.00	100.00	75.00	75.00	75.00	-
Dues/Memberships	81100-5810	1,045.00	1,045.00	0.00	1,045.00	1,075.00	30.00
General Properties Totals		2,145.00	1,645.00	275.00	1,320.00	1,350.00	30.00
Community Development							
Chamber of Commerce Contri.	81600-5600	2,500.00	2,671.00	0.00		0.00	-
Neighbors Helping Neighbors Contri.	83500-5600	1,500.00	2,500.00	2,500.00	2500	2,500.00	-
Community Development Totals		4,000.00	5,171.00	2,500.00	2,500.00	2,500.00	0.00
Purchase of Land/Buildings	94000-8000			0.00			-
General Fund Expense Total		1,129,042.99	1,134,043.24	1,435,856.60	1,202,613.75	1,478,507.77	270,894.02

WATER FUND							
		FY 19 Budget	FY 20 Budget	FY 21 Budget	FY 22 Budget	FY 23 Budget	
Account Name	Account Code	FY 19 Approved	FY 20 Approved	FY 21 Amended	FY 22 Approved	FY 23 Town Manager Recommended	FY 23 Recommended less FY22 Adopted=Difference
WATER FUND REVENUE							
Water In-Town Base Charges	16080-0005	283,770.38	283,723.58	256,895.26	245,907.94	254,707.54	8,799.60
Water OT Base Charges	16080-0006	192,915.17	192,852.77	166,864.32	175,554.62	150,338.98	(25,215.65)
Water In-Town Usage Charge	16080-0007	417,806.34	417,806.34	390,330.87	390,858.85	374,019.84	(16,839.01)
Water OT Usage Charges	16080-0008	317,304.69	317,304.69	274,956.36	291,729.53	253,848.46	(37,881.07)
Penalties	16080-0009	16,000.00	15,000.00	13,100.00	18,000.00	20,000.00	2,000.00
Trip Charges	16080-0010	11,000.00	15,000.00	11,000.00	10,000.00	12,000.00	2,000.00
Dormant Acct Fee	16080-0011	9,110.00	3,716.01	3,582.41	3,856.83	3,662.66	(194.17)
Fire Sprinklers	16080-0012	4,968.00	4,968.00	4,968.00	4,781.00	4,749.55	(31.45)
Avalability Fee	16080-0013			-			-
Water Charges-SBC	16080-0014	113,653.44	113,653.44	117,838.68	119,488.32	131,625.12	12,136.80
Reimbursement of Const. Cost	19020-0004	-		-			-
Grant Revenue	21000-0000	-		-			-
	33020-0002			15,409.56			-
Transfer from Reserve	41040-0006		45,172.68	-		7,663.39	7,663.39
Transfer from Other Fund				20,396.67			-
Revenue Totatls		1,366,528.02	1,409,197.51	1,275,342.13	1,260,177.09	1,212,615.54	(47,561.55)
WATER FUND EXPENSES							
TOWN MANAGER							
Wages	12110-1100	36,680.00	37,974.80	39,555.47	40,109.24	41,869.24	1,760.00
PT Wages	12110-1300	4,103.39	4,247.84	4,423.94	4,485.25	4,817.90	332.64
FICA	12110-2100	3,119.93	3,230.03	3,364.42	3,411.48	3,571.57	160.09
VRS	12110-2200	5,666.71	6,085.21	8,306.65	8,422.94	8,792.54	369.60
Health Insurance	12110-2300	3,648.00	3,648.00	3,820.80	3,782.40	4,104.00	321.60
Group Life Insurance	12110-2400	454.30	487.86	530.04	537.46	561.05	23.58
STD/Long-Term Disability	12110-2500	264.10	224.05	208.85	211.78	221.07	9.29
Unemployment Insurance	12110-2600			-			-
Contingency	12110-5000	25,000.00	25,000.00	40,409.56	25,000.00		(25,000.00)
Town Manager Totals		78,936.43	\$ 80,897.79	\$ 100,619.73	85,960.56	63,937.36	\$ (22,023.20)
FINANCE DEPARTMENT							
Wages	12420-1100	34,066.27	35,267.30	37,160.41	37,680.66	40,718.94	3,038.29
PT Wages	12420-1300	20,027.02	20,873.95	6,528.15	8,845.14	9,501.60	656.46
FICA	12420-2100	4,138.14	4,294.81	3,342.17	3,559.22	3,841.87	282.65
VRS	12420-2200	5,566.43	5,651.35	5,945.67	6,028.91	6,893.72	864.81
Health Insurance	12420-2300	6,384.00	6,384.00	6,686.40	6,719.20	7,182.00	462.80
Group Life Insurance	12420-2400	446.27	453.08	497.95	504.92	545.63	40.71
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)
Support Contracts	12420-3320	2,625.00	2,625.00	2,750.00	3,700.00	3,600.00	(100.00)
Misc Exp	12420-5000			-			-
Postage	12420-5210			2,500.00	3,710.00	3,500.00	(210.00)
Supplies	12420-6001			7,000.00	2,200.00	2,200.00	-

		FY 19 Budget	FY 20 Budget	FY 21 Budget	FY 22 Budget	FY 23 Budget	
Account Name	Account Code	FY 19 Approved	FY 20 Approved	FY 21 Amended	FY 22 Approved	FY 23 Town Manager Recommended	FY 23 Recommended less FY22 Adopted=Difference
WATER OPERATIONAL DEPARTMENT							
Wages	44000-1100	123,364.41	127,730.34	132,034.75	133,883.24	145,735.81	11,852.57
Overtime	44000-1200				30,000.00		(30,000.00)
PT Wages	44000-1300	13,759.20	14,244.90	14,551.28	14,758.57	15,849.66	1,091.10
Other/Holiday	44000-1400	3,850.70	5,117.03	5,164.90	5,424.25	5,961.45	537.20
FICA	44000-2100	10,784.54	11,204.23	11,608.95	14,081.05	12,817.34	(1,263.71)
VRS	44000-2200	20,157.74	20,467.95	21,125.56	21,421.32	24,673.07	3,251.75
Health Insurance	44000-2300	18,960.00	22,800.00	23,880.00	23,640.00	25,650.00	2,010.00
Group Life Insurance	44000-2400	1,616.07	1,640.94	1,769.27	1,794.04	1,952.86	158.82
Long-Term Disability	44000-2500	269.52	224.28	196.99	199.75	227.39	27.64
Unemployment Insurance	44000-2600	75.00	75.00	40.00		92.40	92.40
Worker's Comp	44000-2700	3,631.73	3,569.05	4,820.67	6,174.24	5,374.40	(799.84)
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	-
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	37,000.00	2,000.00
Water & Sewer	44000-5120	48,000.00	32,000.00	30,678.32	3,883.29	7,500.00	3,616.71
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	4,500.00	(540.00)
Property Insurance	44000-5304	3,028.50	3,084.61	3,668.40	3,106.98	3,106.98	-
Motor Vehicle Insurance	44000-5305	403.23	423.23	439.11	472.06	472.06	-
Travel-Mileage/Hotel/Conference	44400-5501	4,000.00	4,000.00	4,000.00	4,000.00	3,000.00	(1,000.00)
Lease/Rent Equipment	44000-5410			-			-
Permits	44000-5600			-	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	2,000.00	(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	20,000.00	(5,000.00)
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	4,000.00	(1,000.00)
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	70,000.00	2,000.00
Equipment	44000-8005	25,000.00	25,000.00	25,000.00	25,000.00	25,000.00	-
Operational Totals		479,560.65	439,061.56	465,880.19	501,078.78	487,613.43	(13,465.35)

		FY 19 Budget	FY 20 Budget	FY 21 Budget	FY 22 Budget	FY 23 Budget	
Account Name	Account Code	FY 19 Approved	FY 20 Approved	FY 21 Amended	FY 22 Approved	FY 23 Town Manager Recommended	FY 23 Recommended less FY22 Adopted=Difference
WATER MAINTENANCE DEPARTMENT							
Wages	45000-1100	87,277.84	91,330.52	100,570.37	101,978.35	109,524.75	7,546.40
PT Wages	45000-1200	1,941.69	616.31	642.01	650.97	699.29	48.32
Other Pay/Holiday	45000-1300	1,770.79	1,397.62	1,570.83	1,592.82	1,710.69	117.87
FICA	45000-2100	6,960.76	7,005.88	7,862.92	7,972.99	8,563.01	590.01
VRS	45000-2200	14,261.20	14,635.12	16,091.26	16,316.54	18,542.54	2,226.00
Health Insurance	45000-2300	20,520.00	20,520.00	21,492.00	5,264.18	23,085.00	17,820.82
Group Life Insurance	45000-2400	1,143.34	1,173.32	1,347.64	1,366.51	1,467.63	101.12
Long-Term Disability	45000-2500			-	-		-
Unemployment Insurance	45000-2600	-		-			-
Worker's Comp	45000-2700	3,496.36	3,496.36	6,820.59	7,348.03	7,737.04	389.01
Repair & Maint. Svcs	45000-3310	-		-			-
Miss Utility	45000-5130	600.00	600.00	600.00	800.00	800.00	-
Telecommunication	45000-5230	-		-			-
Motor Vehicle Insurance	45000-5305	1,259.63	1,322.09	1,371.69	1,474.64	1,474.64	-
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	-
Maintenance Totals		163,431.61	166,297.22	182,569.31	168,965.04	197,804.60	28,839.55
WTP Improvements	94000-8002					444.00	444.00
Debt Payments							
60W W/L Principle	95000-9000	13,695.00	14,320.00	14,760.00	16,210.00	16,697.98	487.98
60W W/L Interest	95000-9001	15,350.00	14,725.00	14,295.00	12,836.00	10,288.28	(2,547.72)
Mainstreet W/L Principle	95000-9004	70,848.10	67,050.58	68,570.00	76,620.00	78,352.35	1,732.35
Mainstreet W/L Interest	95000-9005	52,103.58	55,902.00	54,390.00	46,332.95	14,866.45	(31,466.50)
Sterling Debt Refi Prin	95000-9006		89,710.87	109,840.00	95,640.00	98,887.58	3,247.58
Sterling Debt Refi Interest	95000-9007		37,500.00	41,215.00	31,565.00	28,315.66	(3,249.34)
Water Plant Upgrades Prin	95000-9008					44,529.08	
Water Plant Upgrades Interest	95000-9009					92,895.00	
Debt Reserve	95000-9010			149,292.15	150,788.34		(150,788.34)
Capital Improvement Program		233,143.54	366,183.00	-			-
Debt Totals		570,346.22	645,391.45	452,362.15	429,992.29	384,832.38	(182,583.99)
Water Fund Expense Totals		1,366,528.04	1,409,197.51	1,275,342.13	1,259,044.72	1,212,615.53	(183,853.26)

SEWER FUND							
		FY 19 Budget	FY 20 Budget	FY 21 Budget	FY 22 Budget	FY 23 Budget	
Account Name	Account Code	FY 19 Approved	FY 20 Approved	FY 21 Amended	FY 22 Approved	FY 23 Town Manager Recommended	FY 23 Recommended less FY22 Adopted=Difference
SEWER REVENUE							
Sewer In-Town Base Charges	16080-0005	391,457.77	391,594.52	349,103.04	327,844.37	342,220.20	14,375.83
Sewer OT Base Charges	16080-0006	176,663.16	176,663.16	142,187.52	155,026.20	133,646.24	(21,379.96)
Sewer In-Town Usage Charge	16080-0007	284,208.46	284,208.46	260,898.74	255,899.08	243,134.20	(12,764.88)
Sewer OT Usage Charges	16080-0008	143,801.23	143,801.23	115,738.56	126,189.06	108,786.08	(17,402.97)
Penalties	16080-0009	12,000.00	10,000.00	7,300.00	18,000.00	20,000.00	2,000.00
Dormant Acct Fee	16080-0011	5,393.99	5,393.99	4,994.87	5,382.01	5,217.14	(164.87)
Avalability Fee	16080-0012			-		-	-
SBC-Rut. Creek Operations	19020-0003	42,000.00	42,000.00	42,000.00	42,000.00	48,000.00	6,000.00
SBC Sewer Rehab	19020-0004			-			-
Reimbursement of Const. Cost	19020-0005			13,797.00			-
Nutrient Credit	24040-0003	1,000.00	720.00	400.00	700.00	600.00	(100.00)
CARES Act Utility Forgiveness	33020-0002			15,409.56			-
Transfer from Other Funds	41040-0006			30,253.12		139,338.26	139,338.26
Revenue Totals		1,056,524.61	1,054,381.36	982,082.41	931,040.71	1,040,942.12	109,901.41
SEWER EXPENSES							
TOWN MANAGER							
Wages	12110-1100	27,510.00	28,481.10	29,666.60	30,081.93	31,401.93	1,320.00
PT Wages	12110-1300	3,693.05	3,823.06	3,981.54	4,036.73	4,336.11	299.38
FICA	12110-2100	2,387.03	2,503.76	2,574.08	2,610.08	2,733.96	123.88
VRS	12110-2200	4,250.03	4,563.91	6,229.99	6,317.21	6,594.41	277.20
Health Insurance	12110-2300	2,736.00	2,736.00	2,865.60	2,836.80	3,078.00	241.20
Group Life Insurance	12110-2400	340.73	365.89	397.53	403.10	420.79	17.69
STD/Long-Term Disability	12110-2500	198.07	168.04	156.64	158.83	165.80	6.97
Unemployment Insurance	12110-2600			-			-
Contingency	12110-5000	50,000.00	25,000.00	40,409.56	18,208.17		(18,208.17)
Town Manager Totals		91,114.91	67,641.76	86,281.54	64,652.85	48,730.99	(15,921.85)
FINANCE DEPARTMENT							
Wages	12420-1100	26,920.96	27,870.26	29,313.76	29,724.15	32,163.66	2,439.51
PT Wages	12420-1300	10,013.51	10,436.97	6,364.94	8,624.01	9,264.06	640.05
FICA	12420-2100	2,825.49	2,930.50	2,729.42	2,933.63	3,169.22	235.59
VRS	12420-2200	4,398.89	4,466.03	4,690.20	4,755.86	5,445.31	689.44
Health Insurance	12420-2300	4,924.80	4,924.80	5,158.08	5,106.24	5,540.40	434.16
Group Life Insurance	12420-2400	352.66	358.05	392.80	398.30	430.99	32.69
Unemployment Insurance	12420-2600			-			-
Banking Service Charges	12420-3160	1,000.00	2,000.00	1,500.00	100.00	-	(100.00)
Service Contracts	12420-3320	2,625.00	2,625.00	2,750.00	3,710.00	3,700.00	(10.00)
Postage	12420-5210			2,500.00	3,710.00	3,700.00	(10.00)
Supplies	12420-6001				2,200.00	2,200.00	
Finance Totals		53,061.31	55,611.61	55,399.20	61,262.21	65,613.65	4,351.44

		FY 19 Budget	FY 20 Budget	FY 21 Budget	FY 22 Budget	FY 23 Budget	
Account Name	Account Code	FY 19 Approved	FY 20 Approved	FY 21 Amended	FY 22 Approved	FY 23 Town Manager Recommended	FY 23 Recommended less FY22 Adopted=Difference
SEWER OPERATIONAL DEPARTMENT							
Wages	44000-1100	122,742.21	113,625.42	125,441.77	127,197.95	138,423.95	11,226.00
PT Wages	44000-1300			-			-
Other/Holiday	44000-1400	3,563.47	3,423.78	3,779.20	5,051.42	5,553.68	502.26
FICA	44000-2100	9,662.38	8,786.34	9,885.40	10,117.08	11,014.29	897.21
VRS	44000-2200	20,056.08	18,207.73	20,070.68	20,351.67	23,435.17	3,083.50
Health Insurance	44000-2300	22,800.00	22,800.00	23,880.00	23,640.00	25,650.00	2,010.00
Group Life Insurance	44000-2400	1,607.92	1,459.74	1,680.92	1,704.45	1,854.88	150.43
Long-Term Disability	44000-2500	\$ -	199.09	185.59	191.95	214.27	22.32
Unemployment Insurance	44000-2600	75.00	50.00	50.00		66.00	66.00
Worker's Comp	44000-2700	2,478.88	2,096.49	2,063.48	2,239.22	2,376.64	137.42
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	38,000.00	38,000.00	-
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	15,000.00	14,000.00	(1,000.00)
Advertising	44000-3600	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	-
Water, Sewer -Rut. Crk	44000-5120	10,600.60	20,000.00	12,285.67	6,000.00	6,000.00	-
Electrical Svcs-Pump Station	44000-5130	2,000.00	2,100.00	1,905.07	2,000.00	1,622.92	(377.08)
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	500.00	250.00	(250.00)
Telecommunications	44000-5230	2,880.00	3,480.00	3,660.00	4,080.00	4,260.00	180.00
Property Insurance	44000-5304	5,475.28	5,576.72	6,632.16	5,617.17	5,617.17	-
Motor Vehicle Insurance	44000-5305	382.72	401.70	416.77	448.05	448.05	-
Lease/Rent Equipment	44000-5410	-		-			-
Travel-Mileage/Hotel/Conference	44000-5501	4,000.00	2,000.00	4,000.00	4,000.00	3,000.00	(1,000.00)
Permits	44000-5600	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	2,000.00	782.14
Office Supplies	44000-6001	500.00	2,500.00	2,500.00	2,500.00	2,000.00	(500.00)
Lab Supplies	44000-6004	4,000.00	4,000.00	6,000.00	6,000.00	7,000.00	1,000.00
Repair & Maint. Supplies-Rut. Crk	44000-6007	25,000.00	15,000.00	28,797.00	15,000.00	18,000.00	3,000.00
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	3,000.00	3,000.00	-
Uniforms	44000-6011	1,000.00	1,500.00	1,500.00	1,500.00	2,000.00	500.00
Chemicals-Rut Crk	44000-6051	7,000.00	7,000.00	7,000.00	2,500.00	3,000.00	500.00
Equipment-Rut Crk	44000-8001			-			-
Vehicles	44000-8005			-			-
Treatment Totals		356,564.54	350,807.01	377,450.31	344,756.82	365,687.02	20,930.20

		FY 19 Budget	FY 20 Budget	FY 21 Budget	FY 22 Budget	FY 23 Budget	
Account Name	Account Code	FY 19 Approved	FY 20 Approved	FY 21 Amended	FY 22 Approved	FY 23 Town Manager Recommended	FY 23 Recommended less FY22 Adopted=Difference
SEWER MAINTENANCE DEPARTMENT							
Wages	45000-1100	87,277.84	91,330.52	109,524.75	101,978.35	109,524.75	7,546.40
PT Wages	45000-1300	897.86	616.31	699.29	650.97	699.29	48.32
Other Pay/Holiday	45000-1400	1,770.79	1,397.62	1,710.69	1,592.82	1,710.69	117.87
FICA	45000-2100	6,880.91	6,880.91	8,563.01	7,972.99	8,563.01	590.01
VRS	45000-2200	14,261.20	14,635.12	18,542.54	16,316.54	18,542.54	2,226.00
Health Insurance	45000-2300	20,520.00	20,520.00	21,492.00	21,276.00	23,085.00	1,809.00
Group Life Insurance	45000-2400	1,143.34	1,173.32	1,467.63	1,366.51	1,467.63	101.12
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	-
Lease of Equipment	45000-5410	2,000.00	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	8,000.00	8,000.00	-
Fuel	45000-6008	-		-			-
Vehicle/Power Equipment Supplies	45000-6009	-		-			-
Uniforms	45000-6011	-		-			-
Equipment/Vehicles	45000-8005	-		-			-
Maintenance Totals		142,664.97	153,529.29	177,371.60	162,628.83	175,067.55	12,438.72
Debt Payments							
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	210,136.13	6,901.13
Sterling Bank WWTP Refi Int	95000-9003		79,680.00	67,250.00	67,075.00	60,170.78	(6,904.22)
Sewer Rehab Principle	95000-9004				11,450.00	69,184.17	
Sewer Rehab Interest	95000-9005				15,980.00	46,351.83	
Debt Reserve	95000-9010	253,558.87	118,838.69	39,079.76			-
Capital Program			37,633.00	-			-
Debt Totals		413,118.87	426,791.69	285,579.76	297,740.00	385,842.91	(3.09)
Sewer Fund Expense Totals		1,056,524.60	1,054,381.36	982,082.41	931,040.71	1,040,942.12	21,795.41

GARBAGE FUND							
		FY 19 Budget	FY 20 Budget	FY 21 Budget	FY 22 Budget	FY 23 Budget	
Account Name	Account Code	FY 19 Approved	FY 20 Approved	FY 21 Amended	FY 22 Approved	FY 23 Town Manager Recommended	FY 23 Recommended less FY22 Adopted=Difference
GARBAGE REVENUE							
Garbage IT Charges	16080-0005	80,677.30	121,052.00	121,677.40	121,264.00	122,451.20	1,187.20
Garbage OT Charges	16080-0006	24,083.20	17,574.80	17,119.00	17,140.20	17,299.20	159.00
Penalties	16080-0009	1,500.00	1,300.00	2,000.00	2,800.00	2,800.00	-
Transfer from Garbage Reserve	41040-0006			501.21	2,438.03	11,577.44	9,139.41
Transfer for Other Funds				556.59			-
Revenue Totals		106,260.50	\$ 139,926.80	\$ 141,854.20	\$ 143,642.23	\$ 154,127.84	\$ 10,485.61
TOWN MANAGER							
Wages	12110-1100	2,751.00	2,848.11	2,966.66	3,008.19	3,140.19	132.00
PT Wages	12110-1300	410.34	424.78	442.39	448.53	481.79	33.26
FICA	12110-2100	241.84	250.38	260.79	264.44	277.08	12.64
VRS	12110-2200	425.00	465.38	623.00	631.72	659.44	27.72
Health Insurance	12110-2300	273.60	273.60	286.56	283.68	307.80	24.12
Group Life Insurance	12110-2400	34.07	37.31	39.75	40.31	42.08	1.77
STD/Long-Term Disability	12110-2500	19.81	16.80	15.66	15.88	16.58	0.70
Contingency	12110-5000	5,505.11	835.88	-			-
Town Manager Totals		4,155.66	\$ 5,152.24	\$ 4,634.81	\$ 4,692.75	\$ 4,924.96	\$ 232.21
FINANCE DEPARTMENT							
Wages	12420-1100	1,450.27	1,501.39	1,582.78	1,604.94	1,733.71	128.76
PT Wages	12420-1300	400.54	417.48	163.20	221.13	237.54	16.41
FICA	12420-2100	141.59	146.79	133.57	139.69	110.66	(29.04)
VRS	12420-2200	236.97	245.33	253.25	256.79	293.52	36.73
Health Insurance	12420-2300	273.60	273.60	286.56	283.68	307.80	24.12
Group Life Insurance	12420-2400	19.00	19.67	21.21	21.51	23.23	1.73
Banking Service Charges	12420-3160	200.00	400.00	100.00			-
Finance Totals		2,721.97	3,004.26	2,540.57	2,527.74	2,706.45	178.71
GARBAGE EXPENSES							
Collection In-Town	43200-3160	73,411.44	110,737.20	113,125.44	114,598.32	123,036.96	8,438.64
Collection Out of Town	43200-3170	10,930.32	17,858.40	18,244.80	18,480.00	19,840.80	1,360.80
Garbage Totals		84,341.76	\$ 128,595.60	\$ 131,370.24	\$ 133,078.32	\$ 142,877.76	\$ 9,799.44
GARBAGE MAINTENANCE DEPARTMENT							
Wages	45000-1100	1,939.51	2,145.59	2,234.90	2,266.19	2,433.88	167.70
PT Wages	45000-1300	6,599.02	-	-			-
Other Pay/Holiday	45000-1400	39.35	31.06	34.91	35.40	38.02	2.62
FICA	45000-2100	159.80	163.34	173.64	176.07	189.10	13.03
VRS	45000-2200	316.92	350.59	357.58	362.59	412.06	49.47
Health Insurance	45000-2300	456.00	456.00	477.60	472.80	513.00	40.20
Group Life Insurance	45000-2400	25.41	28.11	29.95	30.37	32.61	2.24
Maintenance Totals		9,536.00	\$ 3,174.69	\$ 3,308.58	\$ 3,343.41	\$ 3,618.67	\$ 275.26
Garbage Fund Expense Totals		100,755.39	\$ 139,926.79	\$ 141,854.20	\$ 143,642.23	\$ 154,127.84	\$ 10,485.62

INDUSTRIAL DEVELOPMENT AUTHORITY							
		FY 19 Budget	FY 20 Budget	FY 21 Budget	FY 22 Budget	FY 23 Budget	
Account Name	Account Code	FY 19 Approved	FY 20 Approved	FY 21 Amended	FY 22 Approved	FY 23 Town Manager Recommended	FY 23 Recommended less FY22 Adopted=Difference
IDA REVENUES							
Lease/Sale of Lots	701-41020-0001				75,000.00	-	(75,000.00)
BP Recoupment Rev	701-41030-0001	26,058.00	25,968.00			26,771.75	26,771.75
Zoning Fees		-					-
Bond Issue	701-41040-0001	16,239.00	9,673.75		7,476.25	6,325.00	(1,151.25)
Home Owners Reimb	701-41060-0001	1,332.00	1,345.11		1,350.00	1,433.40	83.40
Transfer from Other Funds				120,331.38			-
Revenue Totals		43,629.00	36,986.86	120,331.38	83,826.25	34,530.15	(49,296.10)
IDA EXPENSES							
PT Wages	45000-1300	6,599.02	7,395.72	\$ 307.13	7,811.60	8,391.44	579.84
FICA	45000-2100	504.83	565.77	\$ 24.25	597.59	8,391.44	7,793.85
Worker's Comp	45000-2700				328.09	352.44	24.35
Repair & Maint. Svcs	81500-3310	-					-
Professional Services	81500-3150	2,000.00	2,000.00				-
Electrical Svcs	81500-5100	325.00	325.00		200.00	200.00	-
Dues & Membership	81500-5810	2,756.00	2,749.00		2,731.00	2,728.00	(3.00)
Transfer to IDA fund ba	81500-9200	31,444.15	23,951.37		65,157.97	14,466.83	(50,691.14)
Small Business Grant				120,000.00			-
Capital expenses					7,000.00		
Expense Totals		43,629.00	36,986.86	120,331.38	76,826.25	34,530.15	(42,296.10)
Revenue Totals		3,701,985.13	3,774,535.77	346,520.23	3,621,300.03	3,591,532.55	(38,810.49)
Expense Totals		3,696,480.02	3,774,535.76	358,943.10	3,613,167.65	4,083,833.43	(31,810.48)

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%
Alison	100%	0%	0%	0%
Town Manager Total				
Office Manager	50%	25%	24%	1%
Fiscal Assistant	23%	45%	30%	2%
Office Assistant (2)	20%	40%	39%	1%
Finance Total				
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%
Police Total				
Director of Plant Utilities	0%	50%	50%	0%
WWTP Operator (2)	0%	0%	100%	0%
Holiday	0%	0%	100%	0%
Sewer Total				
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%
Water Total				
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%
Utility Total				

Undesignated Fund Balance and Contingency Calculation For FY23					2/4/2022
Permanent Fund principal for the <u>General Fund</u>					GF Revenues \$ 1,478,508
(based on proposed FY23 Budget)					Administration Fee (covered in W & S Funds) -
					Net GF Revenues \$ 1,478,508
Reserve per October 2010 policy	15%				Reserve per @ 25%
GF target Permanent Fund principal	\$ 221,776.17				GF target Permanent Fund principal \$ 369,626.94
Required contingency in the <u>General Fund</u>					GF Expenses \$ 1,478,508
(based on proposed FY23 Budget)					Reserve per October 2010 policy 3.0%
					GF Contingency \$ 44,355
Permanent Fund principal for the <u>Water Fund</u> (based on the proposed FY23 Budget)					
<u>Fund 501 WATER FUND</u>					<u>FY23 Budget</u>
DEBT SERVICE			\$ 384,832	Debt	384,832
ALL OTHER EXPENSES			\$ 827,783	25%/Operation	\$ 206,946
Total				WF target Permanent Fund principal	\$ 591,778
Permanent Fund principal for the <u>Sewer Fund</u> (based on the proposed FY23 Budget)					
<u>Fund 502 SEWER FUND</u>					<u>FY23 Budget</u>
DEBT SERVICE			\$ 385,843	Debt	385,843
ALL OTHER EXPENSES			\$ 655,099	25%/Operation	\$ 163,775
Total				SF target Permanent Fund principal	\$ 549,618
Permanent Fund principal for the <u>Garbage Fund</u> (based on the proposed FY23 Budget)					
<u>Fund 514 GARBAGE FUND</u>					<u>FY23 Budget</u>
ALL EXPENSES			154,128	25% operation:	\$ 38,532
					Garb target Permanent Fund principal \$ 38,532
					Total of all undesignated fund balances \$ 1,549,555
General Fund Permanent Fund		\$	369,627		
General Fund Contingency		\$	44,355		
Water Fund Permanent Fund		\$	591,778		
Sewer Fund Permanent Fund		\$	549,618		
Garbage Fund Permanent Fund		\$	38,532		

TOWN OF AMHERST DEBT BALANCES & DEBT PAYMENTS

Description	Original Loan Amount	Outstanding Loan Balance at 12/31/21	Interest Rate	Maturity Date	Principal Payment FY23	Interest Payment FY23	Total Debt Payment FY23
Sterling Debt Refi	\$ 3,933,409.44	\$ 2,936,405.13	3.35%	6/30/2030	\$ 309,023.71	\$ 88,486.44	\$ 397,510.15
Mainstreet Water Line	\$ 2,368,672.03	\$ 2,078,289.64	2.25%	1/1/2047	\$ 78,352.35	\$ 14,866.45	\$ 93,218.80
60 W. Water Line	\$ 565,935.00	\$ 431,882.59	3.00%	7/1/2043	\$ 16,697.98	\$ 10,288.28	\$ 26,986.26
Sewer Sliplining Project	\$ 3,414,000.00	\$ 3,414,000.00	3.63%	2/10/2062	\$ 69,184.17	\$ 46,351.89	\$ 115,536.06
Water Treatment Plan Re	\$ 3,730,000.00	\$ 3,730,000.00	2.50%	7/1/2052	\$ 47,424.08	\$ 87,529.08	\$ 134,953.16
						This figure is just an estimate. The amortization does not give a specific amount.	

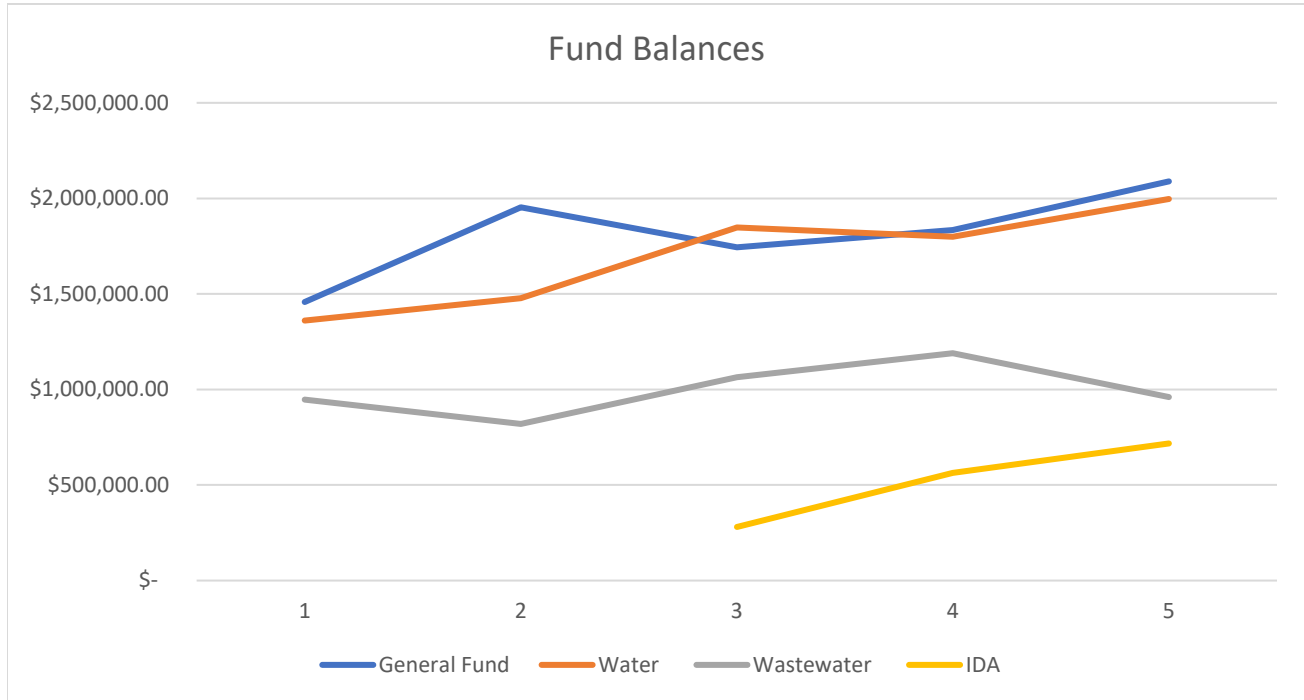
Outstanding Debt Balances

	Sliplining	Sterling Refi	60 WL	Main St. WL	WTP Loan	Total
FY 2022	3,402,582.45	2,811,057.32	423,838.87	\$ 2,040,194.56	\$ 3,730,000.00	\$ 9,005,090.75
FY 2023	3,333,398.28	2,502,033.62	407,387.66	\$ 1,962,713.87	\$ 3,730,000.00	\$ 8,602,135.15
FY 2024	3,263,381.07	2,182,512.13	390,439.21	\$ 1,883,480.05	\$ 3,640,429.76	\$ 8,096,861.15
FY 2025	3,192,270.78	1,852,136.24	372,978.48	\$ 1,802,453.45	\$ 3,548,787.55	\$ 7,576,355.72
FY 2026	3,120,176.53	1,510,537.21	354,990.01	\$ 1,719,593.49	\$ 3,455,025.46	\$ 7,040,146.17
FY 2027	3,047,084.73	1,257,332.59	336,457.83	\$ 1,634,858.70	\$ 3,359,094.43	\$ 6,587,743.55
FY 2028	2,973,094.88	892,130.20	317,365.51	\$ 1,548,206.65	\$ 3,260,944.31	\$ 6,018,646.67
FY 2029	2,897,967.90	389,981.55	297,696.13	\$ 1,459,593.96	\$ 3,160,523.75	\$ 5,307,795.39
FY 2030	2,821,801.40	0	277,432.25	\$ 1,368,976.27	\$ 3,057,780.24	\$ 4,704,188.76
FY 2031	2,744,580.98		256,555.89	\$ 1,276,308.21	\$ 2,952,660.04	\$ 4,485,524.14
FY 2032	2,666,393.84		235,048.55	\$ 1,181,543.40	\$ 2,845,108.17	\$ 4,261,700.12

FY23 TOWN OF AMHERST VEHICLES				
MAKE	MODEL	YEAR	VIN NUMBER	MILEAGE
POLICE				
Ford	Interceptor (Watts)	2017	254	87,387
Ford	Interceptor (Harler)	2021	6442	2,870
Ford	Explorer (Shiflett)	2014	8654	109,300
Ford	Interceptor (Payne)	2017	7002	70,610
Ford	Interceptor (Robinson)	2015	1494	96,647
Ford	Interceptor (Martin)	2021	6441	1,865
Ford	Interceptor (Spare)	2016	8692	107,565
MAINTENANCE				
Ford	SUV	2007	7723	101,246
Dodge	Pickup	2014	4675	66,383
Chevy	Pickup	2011	5012	79,401
Dodge	Work Truck	2013	7481	60,298
GMC	Bucket Truck	1995	5212	115,052
GMC	Dump Truck	2003	9981	49,827
Ford	Explorer (Office)	2011	4253	69,396
UTILITIES				
Dodge	Wastewater	2012	9843	66,738
Dodge	Water	2008	4271	96,967

Fund Balances and Analysis of Reserves

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
2021 \$	2,089,532.00	\$ 1,997,481.00	\$ 960,340.00	\$ 716,372.00



Losses:

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

General Fund also has an additional \$904,830 of ARPA funds to be spent.

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

Following is a list of positions included in the Town's Pay Plan:

Administration
20 Office Manager/Finance Director (Exempt)
19 Clerk to Council
13 Fiscal Assistant
14 Senior Fiscal Assistant
9 Office Assistant (part-time)
9 Intern

Police
25 Chief of Police (Exempt)
23 Major (Exempt)
22 Captain (Exempt)
20 Investigator
18 Accreditation Manager
19 Police Officer 3
17 Police Officer 2
15 Police Officer 1
10 Administrative Officer
14 Administrative Analyst

Public Utilities
25 Public Utilities Director (Exempt)
23 Director of Plants (Exempt)
17 Utility Maintenance Foreman (Exempt)
15 Lead Treatment Plant Operator
13 Treatment Plant Operator
12 Treatment Plant Operator-Apprentice
12 Utility Maintenance Technician
8 Custodian

For the FY22-23 budget, the following positions are included:

Administration
Town Manager
Office Manager/Finance Director
Senior Fiscal Assistant
Office Assistant 2 PT)
Clerk to Council

Police
Chief
Major
Investigator
Police Officer 3
Police Officer 2
Accreditation Manager
Administrative Officer (PT)
Administrative Analyst
Part Time Officers (as needed)

Public Utilities
Director of Plants
Utility Maintenance Foreman
Lead Treatment Plant Operator (2)
Treatment Plant Operator (2 FT, 1 PT)
Utility Maintenance Technician (4 FT and 1 PT)
Custodian (PT, 1)

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