

AMHERST TOWN COUNCIL
AGENDA - AMENDED
Wednesday, March 11, 2026
Worksession at 5:00 p.m.
Meeting at 7:00 p.m.
Town Hall, 174 S. Main Street, Amherst, VA 24521

- A. Call to Order for the Town Council Work Session- 5:00 p.m.- Mayor Tuggle**
- B. Worksession: Financial Analysis and Long-Term Financial Planning-** *R.T. Taylor, with Crews and Associates, is attending the worksession to provide an overview of the Town's finances and long-term financial picture. It has been several years since the Town has had any outside financial analysis, and this discussion is intended to inform Council's deliberations during the budget process.*
- C. Recess for Dinner- 6:15 p.m.**
- D. Call to Order for the Town Council– 7:00 p.m. - Mayor Tuggle**
- E. Pledge of Allegiance -** *I pledge allegiance to the Flag of the United States of America, and to the Republic for which it stands, one Nation under God, indivisible, with liberty and justice for all.*
- F. Invocation -** *Any invocation that may be offered before the official start of the Amherst Town Council meeting shall be the voluntary offering to, and for, the benefit of the Council. The views or beliefs expressed by the invocation speaker have not been previously reviewed or approved by Council and do not necessarily represent the religious beliefs or views of the Council in part or as a whole. No member of the audience is required to attend or participate in the invocation, and such decision will have no impact on their right to participate actively in the business of the Council. Copies of the policy governing invocations and setting forth the procedure by which a volunteer may deliver an invocation are available upon request at the Town Hall.*
- G. Public Hearings and Presentations**
- H. Citizen Comments -** *Per the Town Council's policy, any individual desiring to speak before the Council who has not met the agenda deadline requirement will be allowed a maximum of three minutes to speak before the Town Council. Any individual representing a bona fide group will be allowed a maximum of five minutes to speak before the Town Council. Placement on the agenda is at the Mayor's discretion.*
- I. Consent Agenda –** *Items on the consent agenda can be voted on as a block if all are in agreement with the recommended action or discussed individually.*
- 1. Town Council Minutes (Pgs. 1-20) –** *Draft of the February 11, 2026, workshop and regular meeting minutes are **attached**. Please let Vicki Hunt know of any concerns by Wednesday morning so that any needed corrections can be presented at the meeting.*
 - 2. Check approval (Pgs. 21-32)-** *The check register for the month of February 2026 is **attached**. Please let Patty Martin know if you have any concerns by Wednesday morning so any needed documentation will be available at the meeting. All invoices will be available for review.*
- J. Correspondence and Reports**
- 1. Staff Reports (Pgs. 33-96)**
 - a. Manager Monthly Report- **attached**
 - b. Police Chief Monthly Report – **attached**
 - c. Treasurer Monthly Report - **attached**

- d. Clerk of Council Monthly Report- **attached**
- e. Public Works Monthly Reports- **attached**

2. Other Reports

- a. Planning Commission- *met March 4, 2026, minutes forthcoming*
- b. Economic Development Authority- *no meeting, no report*
- c. Robert E. Lee SWCD- *no meeting, no report*

K. Discussion Items

1. **Discussion: Parking on Main Street-** *The Council has expressed interest in discussing parking issues on Main Street. This time has been set aside for Council to address the issue and direct staff as to any items the Council would like researched or proposed for change.*
2. **Set Public Hearing for FY 2027 Budget (Pgs. 97-129)** *Sara McGuffin- After the review of the financial state of the Town and overview of budget worksheets at the worksession meeting, staff requests that the Council set a public hearing for the April Council meeting, looking towards a May adoption date.*
3. **Set Public Hearing for FY 27 Capital Improvement Program (Pgs. 130)** *Sara McGuffin- As part of the budget process, staff requests that the Council set a public hearing for the April Council meeting to hear public comments regarding the proposed Capital Improvement Program.*
4. **Set Public Hearing for Rezoning for Beck (Pgs. 131-132)** *Sara McGuffin- Jim and Kathy Beck bought the vacant lot near the circle and plan to develop it for an ice cream shop. They would like to rezone it to Central Business District (CBD) in order to reduce the front setback on the lot. Staff recommends setting a public hearing on this request for the April meeting.*
5. **Set Public Hearing for Special Use Permit at 488 S. Main Street (Pgs. 133-13)** *Sara McGuffin- Dan Summers (DKKR LLC) requests a Special Use Permit for a warehouse/jobbing establishment, which is a Special Use in the B-2 district. He is currently using the building at 488 South Main as a warehouse/distribution center for food goods to local stores. Staff recommends setting a public hearing on this request for the April meeting.*
6. **Public Hearing: Ordinance Amendment Request (Pgs. 136-137).** *The Town has received a request from Suny Monk to allow the addition of a carport at her residence at 343 S. Main Street. The application came in as a variance, but did not meet the legal standard. Council has requested that an ordinance amendment be considered that would address front setbacks for non-conforming structures throughout the Town. Staff recommends setting a public hearing on this request for the April meeting.*

L. Matters from Staff

M. Citizen Comments

N. Matters from Town Council

O. Anticipated Town Council Agenda Items for Next Month

P. Adjournment

Mayor D. Dwayne Tuggle called a work session of the Amherst Town Council to order on February 11, 2026, at 5:00 P.M., in the Council Chambers of the Town Hall at 174 S. Main Street, Amherst, Virginia.

It was noted that a quorum was present as follows:

| | | | |
|---|-------------------|---|---------------------|
| P | D. Dwayne Tuggle | P | Michael Driskill |
| A | Janice N. Wheaton | P | Kenneth S. Watts |
| P | Jared S. Martin | P | Sonny Sundaramurthy |

Also present were the following staff members.

| | | | |
|------------------|--------------|---------------|------------------|
| Sara E. McGuffin | Town Manager | Vicki K. Hunt | Clerk of Council |
| Patricia Martin | Treasurer | | |

The purpose of the work session was to discuss the Pedestrian Improvement Study for Town of Amherst conducted by EPR, PC, under contract for the Virginia Department of Transportation.

Amanda Poncy, Senior Planner, EPR, PC, gave a presentation on the study. The study explored improvements for pedestrian access in the Town of Amherst focusing on Second Street, the traffic circle and crosswalks on North Main Street.

To obtain SMART SCALE funding, applicants must submit pre-applications through an online portal to allow VDOT to provide early feedback. As part of the public process a public meeting has been scheduled for March 3, 2026, at the Amherst Fire Department, followed by an online survey. A request would then be made for Town Council and the Amherst County Board of Supervisors to each adopt a resolution in support of the project which will be included and submitted with the grant pre-application when the online portal opens in March. The portal opens for final application submission in June.

Brian Casto, Engineering Manager, Virginia Department of Transportation, was also present for comment and questions.

There being no further business, at 6:14 p.m. the meeting recessed until February 11, 2025, at 7:00 P.M.

D. Dwayne Tuggle, Mayor

ATTEST: _____
 Clerk of Council

Mayor D. Dwayne Tuggle called a regular monthly meeting of the Amherst Town Council to order on February 11, 2026, at 7:00 P.M. in the Council Chambers of the Town Hall at 174 S. Main Street.

It was noted that a quorum was present as follows:

| | | | |
|---|-------------------|---|---------------------|
| P | D. Dwayne Tuggle | P | Michael Driskill |
| A | Janice N. Wheaton | P | Kenneth S. Watts |
| P | Jared S. Martin | P | Sonny Sundaramurthy |

Also present were the following staff members:

| | | | |
|------------------|------------------|----------------|---------------------------|
| Sara E. McGuffin | Town Manager | Kelley Kemp | Town Attorney |
| Vicki Hunt | Clerk of Council | Dante Robinson | Police Captain |
| Patty Martin | Treasurer | Becky Cash | Water/Wastewater Operator |

Recitation of the Pledge of Allegiance to the Flag was followed by an invocation given by Kenneth Watts.

Mayor Tuggle opened the floor to citizen comments.

Angela Sundaramurthy, resident, came forward to speak in support of renovations at Rutledge Apartments.

There being no one else listed to speak on the citizen comment sign-in sheet, or otherwise, no comments were made.

Mr. Watts made a motion that was seconded by Mr. Sundaramurthy to approve the minutes of the work session and regular meeting held on January 14, 2026, as presented by staff.

There being no discussion, the motion carried 4-0 as follows:

| | | | | |
|-------------------|--------|---------------------|-----|--|
| D. Dwayne Tuggle | | Kenneth S. Watts | Aye | |
| Janice N. Wheaton | Absent | Michael Driskill | Aye | |
| Jared S. Martin | Aye | Sonny Sundaramurthy | Aye | |

Mr. Driskill made a motion seconded by Mr. Sundaramurthy to approve the check registry for the month of January 2026, as presented by staff.

There being no discussion, the motion carried 4-0 as follows:

| | | | | |
|-------------------|--------|---------------------|-----|--|
| D. Dwayne Tuggle | | Kenneth S. Watts | Aye | |
| Janice N. Wheaton | Absent | Michael Driskill | Aye | |
| Jared S. Martin | Aye | Sonny Sundaramurthy | Aye | |

Town Manager McGuffin gave a report on proposed amendments to the Town of Amherst Snow Plan that establishes policies on snow plowing and snow removal. Staff recommended approval of the proposed amendments.

Mr. Sundaramurthy made a motion that was seconded by Mr. Driskill to approve the amended Snow Plan with the inclusion of the Amherst Life Saving Crew entrance and parking areas and the Amherst Fire Department entrance and parking areas.

After discussion, the motion carried 4-0 via the roll call method as follows:

| | | | | |
|-------------------|--------|---------------------|-----|--|
| D. Dwayne Tuggle | | Kenneth S. Watts | Aye | |
| Janice N. Wheaton | Absent | Michael Driskill | Aye | |
| Jared S. Martin | Aye | Sonny Sundaramurthy | Aye | |

The amended policy is attached hereto and made a part of these minutes.

Town Manager McGuffin gave a report on a proposed Resolution for Workers Compensation for Reserve Police Officers to include those officers in the Town’s coverage for their protection. Staff recommended adoption of the proposed resolution.

Mr. Watts made a motion that was seconded by Mr. Sundaramurthy to approve the proposed Resolution for Workers Compensation for Reserve Police Officers, as recommended by staff.

There being no discussion, the motion carried 4-0 via the roll call method as follows:

| | | | | |
|-------------------|--------|---------------------|-----|--|
| D. Dwayne Tuggle | | Kenneth S. Watts | Aye | |
| Janice N. Wheaton | Absent | Michael Driskill | Aye | |
| Jared S. Martin | Aye | Sonny Sundaramurthy | Aye | |

A copy of the Resolution is attached hereto and made a part of these minutes.

Town Manager McGuffin gave a report on the annual First Responders Celebration in the form of a street party that would include street vendors and bands. Staff requested approval of street closure of Main Street between Star Street and Second Street from 5:30 p.m. to 10:00 p.m., on June 27, 2026.

Mr. Sundaramurthy made a motion that was seconded by Mr. Watts to approve street closure of Main Street between Star Street and Second Street from 5:30 p.m. to 10:00 p.m., on June 27, 2026, for the First Responder’s Celebration, as recommended by staff.

There being no discussion, the motion carried 4-0 via the roll call method as follows:

| | | | | |
|-------------------|--------|---------------------|-----|--|
| D. Dwayne Tuggle | | Kenneth S. Watts | Aye | |
| Janice N. Wheaton | Absent | Michael Driskill | Aye | |
| Jared S. Martin | Aye | Sonny Sundaramurthy | Aye | |

Town Manager McGuffin gave a report on a proposed Resolution of the Amherst Town Council Expressing Support for the Rehabilitation and Revitalization of the Property Located at 122 Dulwich Drive, Tax Map Number 96 A, Amherst, Virginia. The purpose of the resolution is to deem that Rutledge Hills Apartments, located at 122 Dulwich Drive, Tax Map Number 96 A 24A, is located in a Revitalization Area for the purpose of enabling HDA to provide financing to either a mixed-income or mixed-income/mixed-use development. Staff recommended adoption of the proposed resolution.

Samantha Brown, Assistant Vice President of Real Estate Development, Community Housing Partners, was present to answer questions.

Mr. Sundaramurthy made a motion that was seconded by Mr. Driskill to approve the proposed Resolution of the Amherst Town Council Expressing Support for the Rehabilitation and Revitalization of the Property Located at 122 Dulwich Drive, Tax Map Number 96 A, Amherst, Virginia, as recommended by staff.

After discussion, the motion carried 4-0 via the roll call method as follows:

| | | | | |
|-------------------|--------|---------------------|-----|--|
| D. Dwayne Tuggle | | Kenneth S. Watts | Aye | |
| Janice N. Wheaton | Absent | Michael Driskill | Aye | |
| Jared S. Martin | Aye | Sonny Sundaramurthy | Aye | |

A copy of the Resolution is attached hereto and made a part of these minutes.

Town Manager McGuffin gave a report on proposed changes to the Rules of Procedure which, if adopted, would include new Section 21 to address council member appointments to committees, commissions and authorities.

Mr. Sundaramurthy made a motion that was seconded by Mr. Watts to adopt the Rules of Procedure as revised to add new Section 21 Council Appointed Committees, Commissions, and Authorities, as recommended by staff.

After discussion, the motion carried 5-0 via the roll call method as follows:

| | | | | |
|-------------------|--------|---------------------|-----|--|
| D. Dwayne Tuggle | | Kenneth S. Watts | Aye | |
| Janice N. Wheaton | Absent | Michael Driskill | Aye | |
| Jared S. Martin | Aye | Sonny Sundaramurthy | Aye | |

A copy of the Rules of Procedure is attached hereto and made a part of these minutes.

Mayor Tuggle circulated for signature the Code of Ethics adopted on February 12, 2025. The Code of Ethics will be framed for display in the Town Hall Council Chambers.

Mayor Tuggle opened the floor to citizen comments.

There being no one listed to speak on the citizen comment sign-in sheet, or otherwise, no comments were made.

There being no further business, on motion of Mr. Driskill and seconded by Mr. Sundaramurthy, at 7:23 p.m. the meeting adjourned until March 11, 2026, at 7:00 p.m.

The motion carried 5-0 as follows:

| | | | | |
|-------------------|--------|---------------------|-----|--|
| D. Dwayne Tuggle | | Kenneth S. Watts | Aye | |
| Janice N. Wheaton | Absent | Michael Driskill | Aye | |
| Jared S. Martin | Aye | Sonny Sundaramurthy | Aye | |

D. Dwayne Tuggle, Mayor

ATTEST: _____
Clerk of Council

FOR APPROVAL

Snow Plan

This policy is intended to establish the Town of Amherst's policies on snow plowing and snow removal.

The Town of Amherst maintains snow removal equipment consisting of two pickup truck mounted snow plows, two backhoes, a tractor, and a walk behind snow blower. The Town cannot respond to all requests for service. It is the Town's policy to remove snow at certain utility, public safety and Town-owned facilities in and around the Town during and after weather emergencies as follows:

Highest Priority

Highest priority sites are ones that require Town employees to be on standby when heavy snows are forecasted. This category shall include those sites whose snow removal needs justifies compensatory leave accrual. The following sites are declared to be highest priority sites:

- Amherst Life Savings Crew entrance and parking areas
- Amherst Fire Department entrance and parking areas
- Amherst Town Police Department
- Water plant driveway
- Sewer plant access road
- Town shop entrance

High Priority

High priority sites are those that need to be accessed in order for the Town to maintain water and sewer service. This category shall include those sites whose snow removal needs can be met during normal working hours by the Town crew. The following sites are declared to be high priority sites:

- Water intake access road
- Water tank sites
- Town Hall parking lot

Normal Priority

Normal priority sites are sites required to be maintained due to Town ownership of adjacent real estate. The following are declared to be normal priority sites:

- S. Main Street Sidewalk in front of the Town Hall
- S. Main Street sidewalk in front of the MiniPark

After all snow priorities have been addressed, the Town crew will remove excess snow from on-street parking areas on S. Main Street from the traffic circle to the Amherst County Library entrance, Kent Street, and then work to clear snow along the sidewalks in the same area.

As VDOT is responsible for the maintenance of streets in Town of Amherst, the Town of Amherst and its employees and contractors shall not plow any street except as specifically authorized herein.

Per the Town Code, it is the duty of owners, occupants and persons in charge of premises within the Town to keep the sidewalks adjacent thereto free from accumulation of ice and snow.

Updated February 11,2026

Where essential personnel are located in areas where they are unable to get to work safely in their personal vehicles, supervisors may authorize the use of town staff and vehicles to pick them up.

When snow and ice events create particularly difficult to manage snow removal on sidewalks, the Town Manager may authorize removal by staff or contracted employees throughout the Town, within the limitations of the Town's purchasing policy.

In the event of extreme emergencies, the Mayor shall be empowered to declare an emergency for snow removal situations after overtime pay; contractor work; financial, material and personnel resource availability; and appropriateness have been considered. The emergency and extra work ordered shall be reported to the Town Council by the Mayor at the next Town Council meeting.

TOWN COUNCIL OF THE TOWN OF AMHERST

MOTION: Kenneth Watts
SECOND: Sonny Sundaramurthy
VOTE: 4 Aye/0 Nay/1 Absent

Wednesday, February 11, 2026
Regular Meeting
Resolution No: 26-02-11A

A RESOLUTION OF THE AMHERST TOWN COUNCIL TO INCLUDE POLICE RESERVE OFFICERS AS EMPLOYEES FOR PURPOSES OF THE VIRGINIA WORKERS' COMPENSATION ACT

WHEREAS, the Town of Amherst desires to include police reserve officers as Employees for purposes of the Virginia Workers' Compensation Act pursuant to Va. Code §65.2-101; and

WHEREAS, the Town of Amherst intends to promptly acquire workers' compensation coverage for the purpose of providing benefits to police reserve officers; and

NOW, THEREFORE, BE IT RESOLVED, that the Town of Amherst hereby extends workers' compensation benefits to police reserve officers.

This Resolution shall become effective upon its adoption.

Adopted this 11th day of February 2026.

D. Dwayne Tuggle, Mayor

ATTEST:

Clerk of Council

TOWN COUNCIL OF THE TOWN OF AMHERST

MOTION: Sonny Sundaramurthy
SECOND: Michael Driskill

Wednesday, February 11, 2026
Regular Meeting
Resolution No: 26-02-11B

A RESOLUTION OF THE AMHERST TOWN COUNCIL EXPRESSING SUPPORT FOR THE REHABILITATION AND REVITALIZATION OF THE PROPERTY LOCATED AT 122 DULWICH DRIVE, TAX MAP NUMBER 96 A 24A, AMHERST, VIRGINIA

WHEREAS, the Town Council of the Town of Amherst may, for the sole purpose of empowering the HDA to provide financing in accordance with § 36-55.30 of the Code of Virginia, by this resolution designate an area within the Town of Amherst as a revitalization area if the Town Council of the Town of Amherst determinations with respect to such area: (i) either (a) the area is blighted, deteriorated, deteriorating or, if not rehabilitated, likely to deteriorate by reason that the buildings, improvements or other facilities in such area are subject to one or more of the following conditions: dilapidation; obsolescence; overcrowding; inadequate ventilation, light or sanitation; excessive land coverage; deleterious land use; or faulty or inadequate design, quality or condition; or (b) the industrial, commercial or other economic development of such area will benefit the Town of Amherst but such area lacks the housing needed to induce manufacturing, industrial, commercial, governmental, educational, entertainment, community development, healthcare or nonprofit enterprises or undertakings to locate or remain in such area; and (ii) private enterprise and investment are not reasonably expected, without assistance, to produce the construction or rehabilitation of decent, safe and sanitary housing and supporting facilities that will meet the needs of low and moderate income persons and families in such area and will induce other persons and families to live within such area and thereby create a desirable economic mix of residents in such area.

WHEREAS, the Town Council of the Town of Amherst, pursuant to Virginia Code §36-1 et seq., determines that the property known as Rutledge Hills Apartments, located at 122 Dulwich Drive, Tax Map Number 96 A 24A, (hereinafter referred to as the Area), is blighted, deteriorated, deteriorating or, if not rehabilitated, likely to deteriorate by reason that the buildings, improvements or other facilities in such area are subject to one or more of the following conditions: dilapidation; obsolescence; overcrowding; inadequate ventilation, light or sanitation; excessive land coverage; deleterious land use; or faulty or inadequate design, quality or condition;

WHEREAS, the Town Council of the Town of Amherst determines that private enterprise and investment are not reasonably expected, without the assistance of HDA, to produce the construction or rehabilitation of decent, safe and sanitary housing and supporting facilities that will meet the needs of low and moderate income persons and families in the Area and will induce other persons and families to live within such area and thereby create a desirable economic mix of residents in the Area.

WHEREAS, the Town Council of the Town of Amherst, Virginia, desires to support and encourage to improve rehabilitation of property known as Rutledge Hills Apartments, located at 122 Dulwich Drive, Tax Map Number 96 A 24A.

NOW, THEREFORE, BE IT RESOLVED, that the Town Council of the Town of Amherst, Virginia, for the purpose of enabling HDA to provide financing to either a mixed-income or mixed-income/mixed-use development, designates property known as Rutledge Hills Apartments, located at 122 Dulwich Drive, Tax Map Number 96 A 24A is located in a Revitalization Area.

This Resolution shall become effective upon its adoption.

Adopted this 11th day of February 2026.

D. Dwayne Tuggle, Mayor

ATTEST:

Clerk of Council

**RULES OF PROCEDURE
OF
AMHERST TOWN COUNCIL**

SECTION 1. AUTHORITY

These rules are adopted pursuant to the authority provided in Charter Article 3.12.

These rules are intended to supplement the Town Charter. When a conflict arises between this document and the Town Charter, the Town Charter is the controlling document. Unless otherwise provided by charter, ordinance or these rules, the procedure for Town council meetings shall be guided by Robert's Rules of Order, 11th Edition and whenever these rules and Robert's Rules of Order conflict, these rules shall govern.

SECTION 2. TIME AND PLACE OF REGULAR BUSINESS MEETING

The council shall meet in formal session at 7:00 p.m., on the second Wednesday in each month in the council chambers, Town Hall, 174 S. Main Street, Amherst, VA, pursuant to Town Code § 2-31. The meetings of the council shall be open to the public except when in the judgment of the council the public welfare shall require executive meetings under § 2.2-3711 of the Code of Virginia.

SECTION 3. SPECIAL, CLOSED AND EMERGENCY MEETINGS

The Town Manager may call special meetings at the insistence of the Mayor or any two members of council in writing at a time and location to be duly advertised in compliance with Virginia State Code.

In addition to regular and special meetings, closed meetings and emergency meetings may be scheduled and held. Notification requirements for closed meetings and emergency meetings are governed by the Virginia Code.

- A. For special meetings, the purpose and nature of the meeting will dictate whether public comment will be allowed. Time for public comment may or may not be allocated depending on the nature of the meeting and at the discretion of Council.
- B. The only items Council may consider in closed meetings are those permitted by the Virginia Freedom of Information Act and identified in the motion convening the closed meeting.

SECTION 3A. REMOTE PARTICIPATION IN MEETINGS

- A. Council members may participate in meetings of the Council by electronic communication means from a remote location that is not open to the public, provided that such participation is approved by the Mayor (or other presiding officer pursuant to Section 6; hereafter in this Section, the "Mayor"). Such participation shall comply with this Section and § 2.2-3708.2 of the Code of Virginia.
- B. On or before the day of a meeting, a Council member desiring to participate remotely shall notify the Mayor that:
 - A. Such Council member is unable to attend the meeting due to:
 - (i) a temporary or permanent disability or other medical condition that

- prevents the Council member's physical attendance (in which case, the minutes shall record this basis for remote participation, but need not record the exact nature of the disability or medical condition); or
 - (ii) a family member's medical condition that requires the member to provide care for such family member, thereby preventing the member's physical attendance (in which case, the minutes shall record this basis for remote participation, but need not record the exact nature of the family member's disability or medical condition); or
- B. Such Council member is unable to attend the meeting due to a personal matter (in which case, the Council member shall identify, with specificity, the nature of the personal matter; and the Council shall include in its minutes the specific nature of the personal matter cited by the Council member). However, participation by a Council member pursuant to this paragraph shall be limited each calendar year to two meetings or 25 percent of the meetings held per calendar year rounded up to the next whole number, whichever is greater.
- C. An individual Council member may participate from a remote location only if a quorum of the Council is physically assembled at the primary or central meeting location, and the Council has made arrangements for the voice of the remote participant to be heard by all persons at the primary or central meeting location.
- D. The location from which a Council member participates remotely shall be recorded in the Council's minutes; however, the location need not be open to the public.
- E. This Section shall be applied strictly and uniformly, without exception, to the entire membership of the Council, and without regard to the identity of the Council member requesting remote participation or the matters that will be considered or voted on at the meeting. The Mayor shall consult the Town Attorney for review of the Council member's request for compliance with the Code of Virginia and this Section, and shall approve the request if the Council member qualifies for remote participation under this Section. If a member's participation from a remote location is disapproved because such participation would violate this policy, the reasons for such disapproval shall be recorded in the minutes with specificity.

SECTION 4. CANCELLATION OF MEETINGS

At any meeting, the governing body may fix the day or days to which a regular business meeting shall be continued, rescheduled or cancelled if the mayor, or vice-mayor, in the absence of the mayor, finds and declares that weather or other conditions are such that it is hazardous for members to attend the regular business meeting. Such finding shall be promptly communicated to the council members and the press. All hearings and other matters previously advertised shall be conducted at the continued meeting and no further advertisement is required.

SECTION 4A. ADJOURNED OR RECESSED MEETINGS

A meeting of the Council is adjourned when the Council has finished its business and is bringing the meeting to a close, with the intention of holding another meeting at a later date. A meeting of the Council is recessed when the Council takes a break between sittings, and after the recess, business is resumed.

SECTION 5. QUORUM; PROCEDURE IN ABSENCE OF QUORUM

A quorum is required to conduct official Town business. The mayor and five town councilmen shall

constitute the council of the town. A majority of the members of the council shall constitute a quorum for the transaction of business. Vacancies in office do not count towards determining a quorum. The mayor shall have no right to vote in the council, except in case of a tie he shall have the right to break the same by his vote; but he shall have the right to veto. In the event a quorum is not present, the meeting shall stand adjourned to a time and place agreed upon by a majority of the members present. (Quorum defined, Code of Virginia, § 15.2-1415)

After the name of any member has been recorded as present at any meeting of the town council, he shall not absent himself previous to adjournment unless by consent of the council.

SECTION 6. PRESIDING OFFICER

- A. The Mayor shall preside at all meetings unless absent or must relinquish the chair due to a conflict of interest. The Mayor shall retain all rights and privileges of the office of the mayor as set out in the Town charter when acting in this capacity.
- B. In the Mayor's absence the Vice Mayor of the council shall preside over the meeting. The Vice Mayor shall retain all rights and privileges of a member of council when acting in this capacity.
- C. Should the Mayor and Vice Mayor not be present to preside at a meeting, then the member of council with the most seniority will chair the meeting:
 - 1. Should either the Mayor or the Vice Mayor of the council arrive, the temporary presiding officer shall relinquish control of the meeting immediately upon the conclusion of the item presently being discussed; and
 - 2. The presiding officer shall retain all rights and privileges of a member of council when acting in this capacity.

SECTION 6A. PRESERVATION OF ORDER

- A. At meetings of the Council, the presiding officer shall preserve order and decorum. The presiding officer shall have the following powers:
 - 1. To rule motions in or out of order, including any motion not germane to the subject under discussion or patently offered for obstructive or dilatory purposes;
 - 2. To determine whether a speaker has gone beyond reasonable standards of courtesy in his or her remarks, and to entertain and rule on objections from other Councilmembers on this ground;
 - 3. To entertain and answer questions of parliamentary law or procedure;
 - 4. To call a brief recess at any time; *and*
 - 5. To adjourn in an emergency.

- B. A decision by the presiding officer under any of the first three (3) powers listed above may be appealed to the Council upon motion of any Councilmember. Such a motion is in order immediately after a decision under those powers is announced and at no other time. The Councilmember making the motion need not be recognized by the presiding officer, the motion does not require a second, and the motion, if timely made, may not be ruled out of order. There are two (2) exceptions to this right of appeal.
- C. The presiding officer may adjourn without the Council's vote or appeal in an emergency, and he or she may also call a brief recess without a vote at any time, when necessary to "clear the air" and thus reduce friction among the Councilmembers.
- D. While a meeting of the Council is in session, all Council members will treat one another with respect, courtesy, and exhibit appropriate decorum. Council members shall not insult, demean, or belittle one another or the Town's staff while a meeting of the Council is in session.

SECTION 7. TOWN ATTORNEY AS PARLIAMENTARIAN

The Town Attorney shall serve as the Parliamentarian for the purposes of interpreting these Meeting Procedures, and the Code of Virginia as amended and Robert's Rules of Order, as may be directed by the presiding officer, or as required as a result of a point of order raised by one or more Councilors.

SECTION 8. AGENDA AND MATERIALS

The Town Manager shall ensure a proposed agenda is prepared for the Mayor's consideration seven business days before the meeting. The agenda of every regular Council meeting is approved by the Mayor. Any Council member desiring to add items to the proposed agenda should submit them to the Town Manager and the Mayor ten business days before the meeting.

SECTION 9. ORDER OF BUSINESS AT REGULAR BUSINESS MEETINGS

The order of business at regular business meetings of the town council shall be set out in the printed agenda and shall include, but not be limited to the following items:

1. Call to order
2. Determination of Quorum
3. Salute to the Flag
4. Invocation
5. Announcements/Proclamations
6. Citizen Comment (other than public hearings)
7. Public Hearings and Presentations
8. Approval of the Consent Agenda
 - A. Minutes
 - B. Check Registry
9. Appointments
10. Staff Reports
11. Reports of boards, commissions, and committees
12. Discussion Items
13. Citizen Comments
14. Matters from Staff
15. Matters from Council
16. Matters from Mayor

- 17. Closed Session (as needed)
- 18. Adjournment

SECTION 10. CITIZEN COMMENT

Two periods for Citizen comment will be reserved for every regular meeting of the council. Persons wishing to speak during citizen comment must sign the “speaker’s roster” with the person’s name and address and the topic upon which the person wishes to speak not later than the call to order.

The chair shall have the authority to establish a time limit for each speaker whether speaking as an individual or as representing any group or organization. Order of speakers will be determined on first register, first speak basis. The presiding officer may allow additional persons to speak if they have not signed the speaker’s roster.

- If speaking as an individual, each speaker has no less than 3 minutes per item for discussion not including council and/or staff response time.
- If representing any group or organization, each speaker if speaking has 5 minutes per item for discussion not including council and/or staff response time.

If a member of the public wishes to speak on an item that is scheduled for a public hearing at that same meeting, the speaker shall wait until that public hearing.

Councilors may, after obtaining the floor, ask questions of speakers during citizen comment. Councilors shall use restraint when exercising this option, and shall attempt to limit questioning to no more than three minutes. The presiding officer may intervene if a councilor is violating the spirit of this guideline.

SECTION 11. PUBLIC HEARINGS

Council will conduct public hearings on specific topics as required by law or as Council otherwise deems appropriate. The purpose of a public hearing is for Council to receive public comments on a specific topic.

During a public hearing, each speaker must limit his or her comments to the specific application or matter for which the public hearing has been scheduled. No person may speak more than once during any public hearing.

- Staff is encouraged to limit presentations to 10 minutes or less.
- Each Council member may ask staff clarification questions and is encouraged to limit his questions to 3 minutes or less not including staff response time.
- Applicants are limited to 10 minutes for presentations.
- Each Council member may ask applicants clarification questions and is encouraged to limit his questions to 3 minutes or less inclusive of applicant response time.
- After the public has had the opportunity to speak on the public hearing item Council members are encouraged to limit their time to 3 minutes or less each for discussion and debate not including staff response time.

SECTION 12. WRITTEN COMMUNICATIONS TO COUNCIL

Every petition, communication or address to the town council shall be in respectful language and, except in cases where it is otherwise allowed, shall be in writing. Unsolicited communications to the mayor and/or council concerning matters on the agenda shall be forwarded to the council in the agenda packet, but shall not be individually itemized on the agenda.

SECTION 13. CONSENT AGENDA

In order to expedite the council's business, the approval of minutes and other routine agenda items shall be placed on the consent agenda.

1. All items on the consent agenda shall be approved by a single motion, unless an item is pulled for further consideration.
2. Any item on the consent agenda may be removed for separate consideration by any member of the council.
3. For the purposes of this rule, separate consideration means any proposal to adopt a different course of action than that recommended in the staff report, a determination that debate on a proposed course of action is deemed desirable, any questions to staff on an item, and any item where a member of council must declare a conflict of interest.

SECTION 14. MINUTES

I. Generally.

- A. The clerk of council shall keep the minutes of the town council in such manner as to indicate with certainty each ordinance and resolution passed by the council, and shall transcribe them in books to be maintained in his office for such purpose, and these books shall be accurately indexed.
- B. The minutes shall contain the following information:
 1. The date, time, and place of the meeting;
 2. The members present;
 3. The motions, proposals, resolutions, orders, ordinances, and measures proposed and their disposition;
 4. The results of all votes and the vote of each member by name;
 5. The substance of any discussion on any matter; and
 6. A reference to any document discussed at the meeting

II. Approval.

- A. The council shall approve all minutes of any meeting.
- B. All minutes shall be approved within ninety days of the meeting having occurred.
- C. The draft minutes shall be submitted to the council as part of the council's packet prior to the meeting where they will be discussed.
- D. Any member of the council may request an amendment or correction of the minutes prior to a final vote being taken on the minutes.

SECTION 15. DISCUSSION ITEMS

Discussion items may be considered during regular or special town council meetings if:

- A. A majority of all members of town council are present to vote on a discussion item requiring a majority of the council to pass; or
- B. A quorum of all members of town council are present to vote on discussion items requiring a quorum of the council to pass.

SECTION 16. MAYOR AND COUNCIL COMMENT

At each regular business meeting of the town council an item will be included on the agenda for “Council Comment” and “Mayor’s Comment.” At that time, the mayor and council members shall have up to five minutes to make comments of general interest on matters such as public issues, community events or milestones, or constituent concerns. With the consent of the council, the chair may delete or reduce the time for comments in the event the time for the council to conduct its business is constrained or the agenda is unusually lengthy.

SECTION 17. APPLICATION OF ROBERT’S RULES OF ORDER

The provisions of Robert’s Rules of Order, 11th Edition, shall govern the council in its meetings, except in so far as such provisions are inconsistent with law, the Town Charter, and modified by the special rules of order as set forth below. In the event that there is an inconsistency between the respective rules of order, the special rules shall control.

SECTION 18. SPECIAL RULES OF ORDER

Motions, Debate, and Voting

- I. Motions.** All motions shall be distinctly worded.
 - A. The following rules shall apply to motions:
 1. If a motion does not receive a second, it dies.
 2. The council will discuss a motion only after the motion has been moved and seconded. Nothing in this section prevents general discussion or expression of opinions before a motion is made.
 3. Any motion shall be reduced to writing if requested by a member of the council.
 4. A motion to amend can be made to a motion that is on the floor and has been seconded.
 5. No motion shall be received when a question is under debate except for the following:
 - a. To lay the matter on the table;
 - b. To call for the previous question;
 - c. To postpone;
 - d. To refer; or
 - e. To amend.
 6. A motion may be withdrawn by the mover at any time without the consent of the council.
 7. Amendments are voted on first, then the main motion if voted on as amended.
 8. A member of the council may have a motion which contains several elements divided, but the mover shall have the right to designate which element will be voted on first.
 9. A call for the question is intended to close the debate on the main motion; does not require a second and is not debatable.
 - a. A call for the question fails without a majority vote.
 - b. Debate on the main subject resumes if the motion fails.
 10. A motion that receives a tie vote fails.
 11. The presiding officer shall repeat the motion prior to a vote.

- B. Motion to Reconsider. A motion to reconsider may only be made by a member of the prevailing side. Any member may second the motion.
 - 1. No motion shall be made more than once.
 - 2. The motion shall be made before the final adjournment of the meeting when the item goes out of possession of the council.
- C. Motion to Adjourn. A motion to adjourn shall be always in order and shall be decided without debate.

II. Debate. The following rules shall govern the debate of any item being discussed by the council:

- A. Every member desiring to speak shall address the presiding officer, and, upon recognition by the presiding officer, shall confine him/herself to the question under debate, at all times acting and speaking in a respectful manner.
- B. A member, once recognized, shall not be interrupted when speaking unless it is to be called to order, or as herein otherwise provided.
- C. In any debate no member of the council shall speak more than once on the same question until all others have spoken who desire to do so, nor more than twice on the same question, unless by consent of the council.
- D. When two or more members of the town council determine to speak at the same time, the presiding officer shall name the one to speak.
- E. The mayor, when presiding at a meeting of the council, without vacating the chair, may give his reasons for any decision made by him on any point of order and such decision shall be made without debate.
- F. The presiding officer shall have the privilege of closing the debate.

III. Voting. Every member of the town council present when a question is put on an ordinance or resolution, unless interested or excused from voting, by the council, shall vote on one or the other side of such question. No member of the town council who has any personal or pecuniary interest in the result of any question before the council shall vote upon such question.

The following rules shall apply to voting on matters before the council.

- A. Consent Agenda. The majority of a quorum vote of all members of the council present is required to approve the matters on a consent agenda.
- B. Resolutions. A majority of quorum shall be required to pass a resolution.
- C. An Ordinance Involving a Fee or Fine. An ordinance involving a fee or fine exceeding the sum of one hundred dollars shall require a majority of the council to pass. An ordinance involving a fee or fine in the sum of one hundred dollars or less shall require a majority of a quorum to pass.
- D. An Ordinance Not Involving a Fee. An ordinance which does not involve a fee or a fine shall require a majority of a quorum to pass.
- E. Emergency Ordinance. An emergency ordinance shall require the unanimous vote of all members present.
- F. Budget. The budget shall require a majority of a quorum to pass.
- G. Franchise. A majority of a quorum shall be required to pass an ordinance granting a franchise.
- H. Elections and Appointments to Office. There shall be a recorded vote on every ordinance having for its object elections. Every appointment to office by the council shall be viva voce and the vote shall be recorded.

- I. Suspension of Rules. A unanimous vote of all members of the council present shall be required to suspend or rescind a rule contained in these rules of procedure, however, rules appearing herein which also appear in the Charter shall not be suspended or rescinded.
- J. Appeals From Decisions on Points of Order. Any member may appeal to the town council from the decision of the mayor on any question of order, a majority vote of those present being necessary to overrule the mayor.
- K. Recorded Votes: All votes shall be recorded in the minutes. The "ayes" and "nays" on any question shall be recorded.
- L. Ties. Tie votes shall indicate a denial of the proposal. If the tie is a matter that has been appealed from a lower town body or commission, a tie shall render the lower body's decision approved.
- M. Expulsion of Member of Council. A vote of at least two-thirds of the members shall be required for the town council to expel a member of the council for misconduct in office.
- N. Vote Required For Decision. All questions before the town council, except where otherwise provided in the Charter, the Town Code, or these Rules, shall be decided by a majority vote of those present.
- O. Motion to Reconsider: Such motion shall require a majority of the votes of the members present, unless a greater number of votes was required to pass the measure, in which event the motion to reconsider shall not prevail, except upon the vote of as great a number of members as was required to pass the measure.
- P. Prevent Reintroduction for One Year. Once a motion has been defeated, the reintroduction of the motion shall not be in order for one year, unless reintroduced by a member of the prevailing side of the vote, which may occur one time within the year timeframe.

SECTION 19. EFFECTIVE DATE

An ordinance, resolution or bylaws passed by council shall become effective thirty days from its passage unless otherwise stated in the ordinance or resolution.

SECTION 20. ETHICS, DECORUM, OUTSIDE STATEMENTS

- I. **Ethics.** All members of the council shall review and observe the requirements of the Amherst Town of Amherst Code of Ethics and state ethics law. All members of town council shall refrain from:
 - A. Disclosing confidential information.
 - B. Taking action which benefits special interest groups or persons at the expense of the town as a whole.
 - C. Expressing an opinion contrary to the official position of the council without so saying.
 - D. Conducting themselves in a manner so as to bring discredit upon the government of the town.
- II. **Decorum.**
 - A. The presiding officer shall preserve decorum during meetings and shall decide all points of order, subject to appeal of the council.
 - B. Members of the council shall preserve decorum during meetings, and

shall not, by conversation or action, delay or interrupt the proceedings or refuse to obey the orders of the presiding officer or these rules.

- C. Members of the town staff and all other persons attending meetings shall observe the council's rules of proceedings and adhere to the same standards of decorum as members of council.

III. Statements to the Media and Other Organizations

- A. Representing Town. If a member of the council, to include the mayor, appears as a representative of the town before another governmental agency, the media, or an organization to give a statement on an issue, the member may only state the official position of the town, as approved by a majority of the council.
- B. Personal Opinions. If a member of the council, to include the mayor, appears in their personal capacity before another governmental agency, the media, or an organization to give a statement on an issue, the member must state they are expressing their own opinion and not that of the town before giving their statement.

SECTION 21 COUNCIL APPOINTED COMMITTEES, COMMISSIONS, AND AUTHORITIES

- A. Council Representatives. For each term, the Continuation of Governance shall designate Council members to serve as voting members of the Economic Development Authority and the Planning Commission. Consistent with State Code regulating Planning Commissions (§ 15.2-2212), there shall only be one member of Council on each of these bodies.
- B. For each appointment of a Council member to a Commission or Authority, no Council member shall serve as the Chair of that body.

SECTION 22. CENSURE [AND REMOVAL]

- A. The council may enforce these rules and ensure compliance with town ordinances, charter, and state laws applicable to governing bodies. If a member of council violates these rules, town ordinances, the Town Charter or state laws applicable to governing bodies, the council may take action to protect the integrity of the council and discipline the member with a reprimand or removal as provided for in the Town Charter.
- B. The council may investigate the actions of any member of council and meet in executive session to discuss any finding that reasonable grounds exist that a violation of these rules, local ordinance, the Town Charter or state laws applicable to governing bodies has occurred.

SECTION 23. AMENDMENT TO RULES OF PROCEDURE

These Rules of Procedure may be amended by a vote of the majority of full Council.

Adopted this 11th day of February, 2026.

Range of Checking Accts: First to Last Range of Check Dates: 02/01/26 to 02/28/26
Report Type: All Checks Report Format: Detail Check Type: Computer: Y Manual: Y Dir Deposit: Y

| Check # | Check Date | Vendor | Amount Paid | Charge Account | Account Type | Reconciled/Void Contract | Ref Num |
|---|------------|---|-----------------|---|--------------|--------------------------|--------------|
| PO # | Item | Description | | | | | Ref Seq Acct |
| GENERAL FIRST NATION MAIN CHECKING | | | | | | | |
| 7066 | 02/05/26 | CENTR005 CENTRAL TECHNOLOGY SOLUTIONS | | | | | 457 |
| V6-00502 | 1 | 2/01-2/28/26 | 637.71 | 100-4-43200-5230 TELECOMMUNICATION | Expenditure | | 1 1 |
| 7067 | 02/05/26 | FORTI005 FORTILINE, INC. | | | | | 457 |
| V6-00503 | 1 | INVENTORY WATER | 2,111.45 | 501-4-45000-6007 REPAIR & MAINT. SUPPLIES | Expenditure | | 2 1 |
| 7068 | 02/05/26 | GFLN005 GFL ENVIRONMENTAL | | | | | 457 |
| V6-00504 | 1 | WWTP SLUDGE | 1,796.50 | 502-4-44000-3120 SLUDGE & TRASH REMOVAL-RUT CRK. | Expenditure | | 3 1 |
| 7069 | 02/05/26 | MGLPR005 MGL PRINTING SOLUTIONS | | | | | 457 |
| V6-00505 | 1 | UTILITY BILLS | 2,077.50 | 501-4-12420-6001 OFFICE SUPPLIES | Expenditure | | 4 1 |
| V6-00505 | 2 | UTILITY BILLS | 2,077.50 | 502-4-12420-6001 OFFICE SUPPLIES | Expenditure | | 5 1 |
| | | | <u>4,155.00</u> | | | | |
| 7070 | 02/05/26 | PACEA005 PACE ANALYTICAL SERVICES, INC. | | | | | 457 |
| V6-00506 | 1 | 2630659727 | 247.00 | 502-4-44000-3140 TESTING SERVICES | Expenditure | | 6 1 |
| V6-00507 | 1 | 2630659060 | 247.00 | 502-4-44000-3140 TESTING SERVICES | Expenditure | | 7 1 |
| V6-00508 | 1 | 2630660663 | 297.00 | 502-4-44000-3140 TESTING SERVICES | Expenditure | | 8 1 |
| V6-00509 | 1 | 2630659463 | 247.00 | 502-4-44000-3140 TESTING SERVICES | Expenditure | | 9 1 |
| | | | <u>1,038.00</u> | | | | |
| 7071 | 02/05/26 | SOUTH015 SOUTHERN COPIER | | | | | 457 |
| V6-00510 | 1 | COLOR COPIES 12/25-1/25/26 | 6.60 | 100-4-31100-6001 OFFICE SUPPLIES | Expenditure | | 10 1 |
| 7072 | 02/05/26 | SUPPL005 THE SUPPLY ROOM | | | | | 457 |
| V6-00513 | 1 | MULTI FOLD PAPER TOWELS | 42.06 | 100-4-43200-6005 JANITORIAL SUPPLIES | Expenditure | | 12 1 |
| 7073 | 02/05/26 | TENCA005 TENCARVA MACHINERY CO. | | | | | 457 |
| V6-00511 | 1 | WEST COURT PS PARTS | 1,172.20 | 502-4-45000-6007 REPAIR & MAINT. SUPPLIES | Expenditure | | 11 1 |
| 7074 | 02/05/26 | TIGER005 TIGER FUEL CO. | | | | | 457 |
| V6-00515 | 1 | PROPANE | 574.20 | 100-4-43200-5110 HEATING SERVICES | Expenditure | | 13 1 |
| V6-00516 | 1 | PROPANE MAINTENANCE SHOP | 557.24 | 100-4-43200-5110 HEATING SERVICES | Expenditure | | 14 1 |
| | | | <u>1,131.44</u> | | | | |

| Check # | Check Date | Vendor | Amount Paid | Charge Account | Account Type | Reconciled/Void Contract | Ref Num | Ref Seq | Num Acct |
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| PO # | Item | Description | | | | | | | |
| GENERAL | | FIRST NATION MAIN CHECKING | Continued | | | | | | |
| 7075 | 02/13/26 | BBTBA005 TRUIST BANK | | | | | | | 459 |
| V6-00541 | 1 | OLIVE GARDEN TC DINNER | 124.15 | 100-4-12110-5000 | Expenditure | | 18 | | 1 |
| | | | | CONTINGENCY REQUIREMENT | | | | | |
| V6-00541 | 2 | ZOOM VH | 50.40 | 100-4-12510-3150 | Expenditure | | 19 | | 1 |
| | | | | I.T. SERVICES | | | | | |
| V6-00541 | 3 | COUNCIL CALENDAR VH | 65.46 | 100-4-11010-5501 | Expenditure | | 20 | | 1 |
| | | | | TRAVEL-MILAGE/HOTELS/CONFERENCE | | | | | |
| V6-00541 | 4 | STAMP FOR CALENDAR VH | 24.42 | 100-4-12420-6001 | Expenditure | | 21 | | 1 |
| | | | | OFFICE SUPPLIES | | | | | |
| V6-00541 | 5 | GIFT FOR BELINDA 25 YRS VH | 75.81 | 100-4-12110-3150 | Expenditure | | 22 | | 1 |
| | | | | PROFESSIONAL SVCS | | | | | |
| V6-00541 | 6 | CALENDARS | 27.35 | 100-4-12420-6001 | Expenditure | | 23 | | 1 |
| | | | | OFFICE SUPPLIES | | | | | |
| V6-00541 | 7 | LABOR LAW POSTERS PM | 76.83 | 100-4-12420-6001 | Expenditure | | 24 | | 1 |
| | | | | OFFICE SUPPLIES | | | | | |
| V6-00541 | 8 | BEEN VERIFIED PM | 36.89 | 100-4-12420-3150 | Expenditure | | 25 | | 1 |
| | | | | PROFESSIONAL SVCS | | | | | |
| V6-00541 | 9 | WASABI DATA STORAGE PM | 25.44 | 100-4-12510-3150 | Expenditure | | 26 | | 1 |
| | | | | I.T. SERVICES | | | | | |
| V6-00541 | 10 | VA GOVT FINA PM | 50.00 | 100-4-12420-5810 | Expenditure | | 27 | | 1 |
| | | | | DUES & MEMBERSHIPS | | | | | |
| V6-00541 | 11 | FOOD LION WATER PM | 5.34 | 100-4-12420-6001 | Expenditure | | 28 | | 1 |
| | | | | OFFICE SUPPLIES | | | | | |
| V6-00541 | 12 | ADOBE SM | 12.99 | 100-4-12510-6002 | Expenditure | | 29 | | 1 |
| | | | | I.T. SUPPLIES | | | | | |
| V6-00541 | 13 | MARATHON SM | 25.15 | 100-4-43200-6008 | Expenditure | | 30 | | 1 |
| | | | | FUEL | | | | | |
| V6-00541 | 14 | MARATHON SM | 17.00 | 100-4-43200-6008 | Expenditure | | 31 | | 1 |
| | | | | FUEL | | | | | |
| V6-00541 | 15 | SUNNY VML REGIST REFUND SM | 105.00 | 100-4-12110-5501 | Expenditure | | 32 | | 1 |
| | | | | TRAVEL-MILAGE/HOTEL/CONFERENCE | | | | | |
| V6-00541 | 16 | CHRIST BULB RETURNS REFUND | 377.88 | 100-4-43200-6012 | Expenditure | | 33 | | 1 |
| | | | | CHRISTMAS DECORATIONS | | | | | |
| V6-00541 | 17 | WINDSHIELD DEICER DR | 22.70 | 100-4-31100-6009 | Expenditure | | 34 | | 1 |
| | | | | VEHICLE/POWER EQUIPMENT SUPPLIES | | | | | |
| V6-00541 | 18 | MAINT INTERNET BS | 65.00 | 100-4-43200-5230 | Expenditure | | 35 | | 1 |
| | | | | TELECOMMUNICATION | | | | | |
| V6-00541 | 19 | JOE CLASS WASTEWATER EXAM | 100.00 | 100-4-43200-5501 | Expenditure | | 36 | | 1 |
| | | | | TRAVEL-MILEAGE/CONFERENCE/HOTEL | | | | | |
| V6-00541 | 20 | BUDDY APP CROSS CONN CERT | 130.00 | 501-4-45000-5501 | Expenditure | | 37 | | 1 |
| | | | | TRAVEL-MILEAGE/CONFERENCE/HOTEL | | | | | |
| V6-00541 | 21 | PHONE CASE RW | 25.03 | 100-4-31100-6010 | Expenditure | | 38 | | 1 |
| | | | | POLICE SUPPLIES | | | | | |
| V6-00541 | 22 | WHIT TAV CLASSES WW | 370.00 | 100-4-12420-5501 | Expenditure | | 39 | | 1 |
| | | | | TRAVEL-MILEAGE/HOTEL/CONFERENCE | | | | | |
| V6-00541 | 23 | AWWA MEMBERSHIP | 212.00 | 501-4-44000-5810 | Expenditure | | 40 | | 1 |
| | | | | DUES & MEMBERSHIPS | | | | | |
| V6-00541 | 24 | AWWA MEMBERSHIP GW | 212.00 | 502-4-44000-5810 | Expenditure | | 41 | | 1 |
| | | | | DUES & MEMBERSHIPS | | | | | |
| | | | <u>1,271.08</u> | | | | | | |

| Check # | Check Date | Vendor | Amount Paid | Charge Account | Account Type | Reconciled/Void Contract | Ref Num | Ref Seq | Acct |
|--|------------|---|-----------------|----------------------------------|--------------|--------------------------|---------|---------|------|
| PO # | Item | Description | | | | | | | |
| GENERAL FIRST NATION MAIN CHECKING Continued | | | | | | | | | |
| 7076 | 02/13/26 | COLUM005 COLUMN SOFTWARE PBC | | | | | 459 | | |
| V6-00531 | 1 | PLANNING COMM PUBL MEET NOTICE | 204.77 | 100-4-81100-3600 | Expenditure | | 6 | 1 | |
| | | | | ADVERTISING | | | | | |
| 7077 | 02/13/26 | DEPAR005 DEPARTMENT OF MOTOR VEHICLES | | | | | 459 | | |
| V6-00526 | 1 | DECEMBER 25 DMV STOPS | 100.00 | 100-4-12420-3009 | Expenditure | | 1 | 1 | |
| | | | | DMV STOPS | | | | | |
| V6-00527 | 1 | JANUARY 26 DMV STOPS | 125.00 | 100-4-12420-3009 | Expenditure | | 2 | 1 | |
| | | | | DMV STOPS | | | | | |
| | | | <u>225.00</u> | | | | | | |
| 7078 | 02/13/26 | EDUCA005 EDUCATION & TRAINING SERVICES | | | | | 459 | | |
| V6-00528 | 1 | JOE TRAINING | 549.00 | 100-4-43200-5501 | Expenditure | | 3 | 1 | |
| | | | | TRAVEL-MILEAGE/CONFERENCE/HOTEL | | | | | |
| 7079 | 02/13/26 | GFLN005 GFL ENVIRONMENTAL | | | | | 459 | | |
| V6-00529 | 1 | MAINTENANCE GFL | 93.58 | 100-4-43200-6007 | Expenditure | | 4 | 1 | |
| | | | | REPAIR & MAINT. SUPPLIES | | | | | |
| V6-00530 | 1 | DUMPSTER MAINT. | 93.79 | 100-4-43200-6007 | Expenditure | | 5 | 1 | |
| | | | | REPAIR & MAINT. SUPPLIES | | | | | |
| | | | <u>187.37</u> | | | | | | |
| 7080 | 02/13/26 | MANSF005 MANSFIELD OIL COMPANY | | | | | 459 | | |
| V6-00532 | 1 | 1/16-1/31/26 | 853.21 | 100-4-31100-6008 | Expenditure | | 7 | 1 | |
| | | | | FUEL | | | | | |
| V6-00532 | 2 | 1/16-1/31/26 | 227.73 | 100-4-43200-6008 | Expenditure | | 8 | 1 | |
| | | | | FUEL | | | | | |
| V6-00532 | 3 | 1/16-1/31/26 | 93.54 | 502-4-44000-6008 | Expenditure | | 9 | 1 | |
| | | | | FUEL/OIL | | | | | |
| | | | <u>1,174.48</u> | | | | | | |
| 7081 | 02/13/26 | PACEA005 PACE ANALYTICAL SERVICES, INC. | | | | | 459 | | |
| V6-00533 | 1 | 2630660654 | 247.00 | 502-4-44000-3140 | Expenditure | | 10 | 1 | |
| | | | | TESTING SERVICES | | | | | |
| V6-00534 | 1 | 2630660657 | 247.00 | 501-4-44000-3140 | Expenditure | | 11 | 1 | |
| | | | | TESTING SERVICES | | | | | |
| V6-00535 | 1 | 2630661134 | 247.00 | 502-4-44000-3140 | Expenditure | | 12 | 1 | |
| | | | | TESTING SERVICES | | | | | |
| V6-00536 | 1 | 2630661675 | 247.00 | 502-4-44000-3140 | Expenditure | | 13 | 1 | |
| | | | | TESTING SERVICES | | | | | |
| V6-00537 | 1 | 2630661259 | 247.00 | 502-4-44000-3140 | Expenditure | | 14 | 1 | |
| | | | | TESTING SERVICES | | | | | |
| V6-00538 | 1 | 2630661952 | 247.00 | 502-4-44000-3140 | Expenditure | | 15 | 1 | |
| | | | | TESTING SERVICES | | | | | |
| | | | <u>1,482.00</u> | | | | | | |
| 7082 | 02/13/26 | PHILL005 PHILLIPS EQUIPMENT CORP | | | | | 459 | | |
| V6-00539 | 1 | STARTER FOR AIR COMPRESSOR | 457.03 | 100-4-43200-6009 | Expenditure | | 16 | 1 | |
| | | | | VEHICLE/POWER EQUIPMENT SUPPLIES | | | | | |

| Check # | Check Date | Vendor | Amount Paid | Charge Account | Account Type | Reconciled/Void Contract | Ref Num | Ref Seq | Num Acct |
|--|------------|---|------------------|----------------------------------|--------------|--------------------------|---------|---------|----------|
| PO # | Item | Description | | | | | | | |
| GENERAL FIRST NATION MAIN CHECKING Continued | | | | | | | | | |
| 7083 | 02/13/26 | PYLES005 PYLE SOLUTIONS, LLC. | | | | | 459 | | |
| V6-00540 | 1 | BIO BOMBS & RUBBER GLOVES | 1,271.87 | 502-4-45000-6007 | Expenditure | | 17 | | 1 |
| | | | | REPAIR & MAINT. SUPPLIES | | | | | |
| 7084 | 02/13/26 | UNITE010 UNITED RENTALS, INC. | | | | | 459 | | |
| V6-00542 | 1 | LIFT INSPECTION | 582.00 | 100-4-43200-6009 | Expenditure | | 42 | | 1 |
| | | | | VEHICLE/POWER EQUIPMENT SUPPLIES | | | | | |
| 7085 | 02/13/26 | VERIZ005 VERIZON | | | | | 459 | | |
| V6-00543 | 1 | 1/2-2/1/26 | 200.26 | 502-4-44000-5230 | Expenditure | | 43 | | 1 |
| | | | | TELECOMMUNICATIONS | | | | | |
| 7086 | 02/19/26 | APPAL005 APPALACHIAN POWER | | | | | 461 | | |
| V6-00559 | 1 | ELECTRIC TO 2/05/2026 | 1,480.93 | 100-4-43200-5100 | Expenditure | | 9 | | 1 |
| | | | | ELECTRIC | | | | | |
| V6-00559 | 2 | ELECTRIC TO 2/05/2026 | 8,261.35 | 501-4-44000-5100 | Expenditure | | 10 | | 1 |
| | | | | ELECTRICAL SVCS | | | | | |
| V6-00559 | 3 | ELECTRIC TO 2/05/2026 | 7,069.39 | 502-4-44000-5100 | Expenditure | | 11 | | 1 |
| | | | | ELECTRICAL SVCS-RUT CRK | | | | | |
| V6-00559 | 4 | ELECTRIC TO 2/05/2026 | 386.51 | 502-4-44000-5130 | Expenditure | | 12 | | 1 |
| | | | | ELECTRICAL SVCS-PUMP STATION | | | | | |
| V6-00559 | 5 | ELECTRIC TO 2/05/2026 | 79.15 | 100-4-41320-5100 | Expenditure | | 13 | | 1 |
| | | | | STREETLIGHTS | | | | | |
| V6-00559 | 6 | ELECTRIC TO 2/05/2026 | 60.80 | 701-4-81500-5100 | Expenditure | | 14 | | 1 |
| | | | | ELECTRICAL SERV. | | | | | |
| V6-00559 | 7 | ELECTRIC TO 2/05/2026 | 2,381.27 | 100-4-41320-5100 | Expenditure | | 15 | | 1 |
| | | | | STREETLIGHTS | | | | | |
| | | | <u>19,719.40</u> | | | | | | |
| 7087 | 02/19/26 | DISCO005 DISCOUNT PORTABLE RESTROOMS | | | | | 461 | | |
| V6-00550 | 1 | MILL CREEK PARK RESTROOM | 100.00 | 100-4-43200-6007 | Expenditure | | 1 | | 1 |
| | | | | REPAIR & MAINT. SUPPLIES | | | | | |
| 7088 | 02/19/26 | MASTE005 MASTER METER, INC | | | | | 461 | | |
| V6-00552 | 1 | DECEMBER DATA FEES | 535.54 | 501-4-12420-3320 | Expenditure | | 2 | | 1 |
| | | | | SUPPORT CONTRACTS | | | | | |
| V6-00552 | 2 | DECEMBER DATA FEES | 535.53 | 502-4-12420-3320 | Expenditure | | 3 | | 1 |
| | | | | SERVICE CONTRACTS | | | | | |
| | | | <u>1,071.07</u> | | | | | | |
| 7089 | 02/19/26 | PACEA005 PACE ANALYTICAL SERVICES, INC. | | | | | 461 | | |
| V6-00553 | 1 | 2630662652 | 85.00 | 501-4-44000-3140 | Expenditure | | 4 | | 1 |
| | | | | TESTING SERVICES | | | | | |
| V6-00554 | 1 | 2630662794 | 247.00 | 502-4-44000-3140 | Expenditure | | 5 | | 1 |
| | | | | TESTING SERVICES | | | | | |
| V6-00555 | 1 | 2630662787 | 247.00 | 502-4-44000-3140 | Expenditure | | 6 | | 1 |
| | | | | TESTING SERVICES | | | | | |
| | | | <u>579.00</u> | | | | | | |
| 7090 | 02/19/26 | SUPPL005 THE SUPPLY ROOM | | | | | 461 | | |
| V6-00556 | 1 | PAPERTOWELS | 42.06 | 100-4-43200-6005 | Expenditure | | 7 | | 1 |
| | | | | JANITORIAL SUPPLIES | | | | | |

| Check # | Check Date | Vendor | Amount Paid | Charge Account | Account Type | Reconciled/Void Contract | Ref Num | Ref Seq | Acct |
|--|------------|---|---------------|--|--------------|--------------------------|---------|---------|------|
| PO # | Item | Description | | | | | | | |
| GENERAL FIRST NATION MAIN CHECKING Continued | | | | | | | | | |
| 7091 | 02/19/26 | UNITE010 UNITED RENTALS, INC. | | | | | 461 | | |
| V6-00557 | 1 | LIGHT TOWERS CHRISTMAS PARADE | 1,483.30 | 100-4-43200-5410 | Expenditure | | 8 | 1 | |
| | | | | LEASE OF EQUIPMENT | | | | | |
| 7092 | 02/27/26 | AMERI005 AMERICAN FIDELITY ASSURANCE CO | | | | | 463 | | |
| 26-00028 | 1 | | 144.40 | 100-2-21500-0000 | G/L | | 1 | 1 | |
| | | | | AMERICAN FIDELITY DISABILITY W/HOLDING | | | | | |
| 26-00028 | 2 | | 19.12 | 100-2-21600-0000 | G/L | | 2 | 1 | |
| | | | | CANCER W/HOLDING | | | | | |
| 26-00028 | 3 | | 151.16 | 100-2-21950-0000 | G/L | | 3 | 1 | |
| | | | | AMERICAN FIDELITY LIFE W/HOLDING | | | | | |
| 26-00028 | 4 | | 29.70 | 501-2-21500-0000 | G/L | | 4 | 1 | |
| | | | | AMERICAN FIDELITY DISABILITY W/HOLDING | | | | | |
| 26-00028 | 5 | | 9.92 | 501-2-21600-0000 | G/L | | 5 | 1 | |
| | | | | CANCER W/HOLDING | | | | | |
| 26-00028 | 6 | | 29.70 | 502-2-21500-0000 | G/L | | 6 | 1 | |
| | | | | AMERICAN DISABILITY W/HOLDING | | | | | |
| 26-00028 | 7 | | 9.92 | 502-2-21600-0000 | G/L | | 7 | 1 | |
| | | | | CANCER W/HOLDING | | | | | |
| 26-00028 | 8 | | 65.74 | 502-2-21950-0000 | G/L | | 8 | 1 | |
| | | | | AMERICAN FIDELITY LIFE W/HOLDING | | | | | |
| | | | <u>459.66</u> | | | | | | |
| 7093 | 02/27/26 | HILLH005 HILL HARDWARE CORPORATION | | | | | 463 | | |
| V6-00561 | 1 | JANUARY 26 STATEMENT | 38.82 | 100-4-43200-6007 | Expenditure | | 11 | 1 | |
| | | | | REPAIR & MAINT. SUPPLIES | | | | | |
| V6-00561 | 2 | JANUARY 26 STATEMENT | 71.92 | 501-4-45000-6007 | Expenditure | | 12 | 1 | |
| | | | | REPAIR & MAINT. SUPPLIES | | | | | |
| V6-00561 | 3 | JANUARY 26 STATEMENT | 38.95 | 501-4-45000-6007 | Expenditure | | 13 | 1 | |
| | | | | REPAIR & MAINT. SUPPLIES | | | | | |
| V6-00561 | 4 | JANUARY 26 STATEMENT | 85.90 | 100-4-43200-6007 | Expenditure | | 14 | 1 | |
| | | | | REPAIR & MAINT. SUPPLIES | | | | | |
| V6-00561 | 5 | JANUARY 26 STATEMENT | 23.97 | 100-4-31100-5800 | Expenditure | | 15 | 1 | |
| | | | | FIRE RANGE FEES | | | | | |
| | | | <u>259.56</u> | | | | | | |
| 7094 | 02/27/26 | MINNE005 MINNESOTA LIFE | | | | | 463 | | |
| 26-00029 | 1 | | 0.70 | 501-2-21550-0000 | G/L | | 9 | 1 | |
| | | | | OPT LIFE INS. W/HOLDING | | | | | |
| 26-00029 | 2 | | 96.02 | 502-2-21550-0000 | G/L | | 10 | 1 | |
| | | | | OPT LIFE INS. W/HOLDING | | | | | |
| | | | <u>96.72</u> | | | | | | |
| 7095 | 02/27/26 | PACEA005 PACE ANALYTICAL SERVICES, INC. | | | | | 463 | | |
| V6-00562 | 1 | 2630663358 | 214.00 | 502-4-44000-3140 | Expenditure | | 16 | 1 | |
| | | | | TESTING SERVICES | | | | | |
| V6-00563 | 1 | 2630663465 | 247.00 | 502-4-44000-3140 | Expenditure | | 17 | 1 | |
| | | | | TESTING SERVICES | | | | | |
| V6-00564 | 1 | 2630663637 | 247.00 | 502-4-44000-3140 | Expenditure | | 18 | 1 | |
| | | | | TESTING SERVICES | | | | | |
| V6-00565 | 1 | 2630664471 | 247.00 | 502-4-44000-3140 | Expenditure | | 19 | 1 | |
| | | | | TESTING SERVICES | | | | | |

| Check # | Check Date | Vendor | Amount Paid | Charge Account | Account Type | Reconciled/Void Contract | Ref Num | Ref Seq | Acct |
|--|------------|--|-----------------|-------------------|--------------|--------------------------|---------|---------|------|
| GENERAL FIRST NATION MAIN CHECKING Continued | | | | | | | | | |
| 7095 | | PACE ANALYTICAL SERVICES, INC. Continued | | | | | | | |
| V6-00566 | 1 | 2630664478 | 247.00 | 502-4-44000-3140 | Expenditure | | 20 | 1 | |
| | | | | TESTING SERVICES | | | | | |
| | | | <u>1,202.00</u> | | | | | | |
| 7096 | 02/27/26 | POSTM005 POSTMASTER, AMHERST | | | | | | | 463 |
| V6-00567 | 1 | FEBRUARY UTILITY MAILING | 359.84 | 501-4-12420-5210 | Expenditure | | 21 | 1 | |
| | | | | POSTAGE | | | | | |
| V6-00567 | 2 | FEBRUARY UTILITY MAILING | 359.83 | 502-4-12420-5210 | Expenditure | | 22 | 1 | |
| | | | | POSTAGE | | | | | |
| | | | <u>719.67</u> | | | | | | |
| 7097 | 02/27/26 | SUPPL005 THE SUPPLY ROOM | | | | | | | 463 |
| V6-00568 | 1 | RECEIPT PAPER | 5.37 | 100-4-12420-6001 | Expenditure | | 23 | 1 | |
| | | | | OFFICE SUPPLIES | | | | | |
| 7098 | 02/27/26 | TMOBI005 T-MOBILE | | | | | | | 463 |
| V6-00569 | 1 | 1/15-2/14/26 | 147.84 | 100-4-43200-5230 | Expenditure | | 24 | 1 | |
| | | | | TELECOMMUNICATION | | | | | |

| Checking Account Totals | Paid | Void | Amount Paid | Amount Void |
|-------------------------|-----------|----------|------------------|-------------|
| Checks: | 33 | 0 | 45,581.47 | 0.00 |
| Direct Deposit: | 0 | 0 | 0.00 | 0.00 |
| Total: | <u>33</u> | <u>0</u> | <u>45,581.47</u> | <u>0.00</u> |

| | | | | | | | | | |
|---------------------------------|----------|---------------------------------------|-----------------|--------------------------|----------------|--|---|---|-----|
| GENERAL-ACH VENDOR ACH PAYMENTS | | | | | | | | | |
| 337 | 02/05/26 | ANTW005 BENCHMARK SYSTEMS, INC. | | | Direct Deposit | | | | 458 |
| V6-00517 | 1 | SONIC WALL REMAINDER | 1,727.50 | 100-4-12510-8001 | Expenditure | | 1 | 1 | |
| | | | | I.T. EQUIPMENT | | | | | |
| V6-00518 | 1 | SONNY LAPTOP | 187.50 | 100-4-12510-3150 | Expenditure | | 2 | 1 | |
| | | | | I.T. SERVICES | | | | | |
| V6-00519 | 1 | WHITNEY VPN | 93.75 | 100-4-12510-3150 | Expenditure | | 3 | 1 | |
| | | | | I.T. SERVICES | | | | | |
| V6-00520 | 1 | ALTARO BACKUPS | 31.25 | 100-4-12510-3150 | Expenditure | | 4 | 1 | |
| | | | | I.T. SERVICES | | | | | |
| V6-00521 | 1 | PATTY & WHITNEY VPN | 62.50 | 100-4-12510-3150 | Expenditure | | 5 | 1 | |
| | | | | I.T. SERVICES | | | | | |
| | | | <u>2,102.50</u> | | | | | | |
| 338 | 02/05/26 | CMCSU005 CMC SUPPLY, INC. | | | Direct Deposit | | | | 458 |
| V6-00522 | 1 | INVENTORY | 308.45 | 501-4-45000-6007 | Expenditure | | 6 | 1 | |
| | | | | REPAIR & MAINT. SUPPLIES | | | | | |
| V6-00522 | 2 | INVENTORY | 83.72 | 502-4-45000-6007 | Expenditure | | 7 | 1 | |
| | | | | REPAIR & MAINT. SUPPLIES | | | | | |
| | | | <u>392.17</u> | | | | | | |
| 339 | 02/05/26 | FERRO005 FERRO FELLING LLC. TREE SVCS | | | Direct Deposit | | | | 458 |
| V6-00523 | 1 | SIDEWALK SNOW REMOVAL | 2,000.00 | 100-4-43200-6007 | Expenditure | | 8 | 1 | |
| | | | | REPAIR & MAINT. SUPPLIES | | | | | |

| Check # | Check Date | Vendor | Amount Paid | Charge Account | Account Type | Reconciled/Void Contract | Ref Num | Ref Seq | Num Acct |
|---|------------|--|------------------|----------------------------------|--------------|--------------------------|---------|---------|----------|
| GENERAL-ACH VENDOR ACH PAYMENTS Continued | | | | | | | | | |
| 340 | 02/05/26 | VUPS0005 VA UTILITY PROTECTION SERVICE | | Direct Deposit | | | | | 458 |
| V6-00525 | 1 | VA-811 TICKETS | 37.20 | 501-4-45000-5130 | Expenditure | | 11 | | 1 |
| | | | | MISS UTILITY | | | | | |
| 341 | 02/05/26 | WASTE005 WASTECO LLC | | Direct Deposit | | | | | 458 |
| V6-00524 | 1 | 2/1-3/1 SERVICES | 11,964.00 | 514-4-43200-3160 | Expenditure | | 9 | | 1 |
| | | | | COLLECTION IN-TOWN | | | | | |
| V6-00524 | 2 | 2/1-3/1 SERVICES | 1,728.00 | 514-4-43200-3170 | Expenditure | | 10 | | 1 |
| | | | | COLLECTION OUT OF TOWN | | | | | |
| | | | <u>13,692.00</u> | | | | | | |
| 342 | 02/13/26 | SANDS005 SANDS ANDERSON PC | | Direct Deposit | | | | | 460 |
| V6-00544 | 1 | JANUARY | 4,029.00 | 100-4-12210-3150 | Expenditure | | 1 | | 1 |
| | | | | TOWN ATTORNEY | | | | | |
| V6-00545 | 1 | AMHERST PRESB | 237.00 | 100-4-94000-8000 | Expenditure | | 2 | | 1 |
| | | | | PURCHASE OF LAND/BUILDING | | | | | |
| | | | <u>4,266.00</u> | | | | | | |
| 343 | 02/13/26 | UNIVA005 UNIVAR | | Direct Deposit | | | | | 460 |
| V6-00546 | 1 | WTP CHEMICALS | 3,143.23 | 501-4-44000-6051 | Expenditure | | 3 | | 1 |
| | | | | CHEMICALS | | | | | |
| V6-00547 | 1 | WTP CHEMICALS | 6,904.94 | 501-4-44000-6051 | Expenditure | | 4 | | 1 |
| | | | | CHEMICALS | | | | | |
| V6-00548 | 1 | WTP CHEMICALS | 2,512.51 | 501-4-44000-6051 | Expenditure | | 5 | | 1 |
| | | | | CHEMICALS | | | | | |
| | | | <u>12,560.68</u> | | | | | | |
| 344 | 02/13/26 | WWASS005 WW ASSOCIATES | | Direct Deposit | | | | | 460 |
| V6-00549 | 1 | RETAINER | 250.00 | 501-4-44000-3150 | Expenditure | | 6 | | 1 |
| | | | | PROFESSIONAL SVCS | | | | | |
| V6-00549 | 2 | RETAINER | 250.00 | 502-4-44000-3150 | Expenditure | | 7 | | 1 |
| | | | | PROFESSIONAL SVCS | | | | | |
| | | | <u>500.00</u> | | | | | | |
| 345 | 02/19/26 | FISHE005 FISHER AUTO PARTS, INC | | Direct Deposit | | | | | 462 |
| V6-00551 | 1 | ELECTRICAL TAPE | 6.28 | 100-4-43200-6009 | Expenditure | | 1 | | 1 |
| | | | | VEHICLE/POWER EQUIPMENT SUPPLIES | | | | | |
| V6-00551 | 2 | BATTERY KOMATSU BACKHOE | 159.95 | 100-4-43200-6009 | Expenditure | | 2 | | 1 |
| | | | | VEHICLE/POWER EQUIPMENT SUPPLIES | | | | | |
| V6-00551 | 3 | DEF EXHAUST FLUID JD BACKHOE | 16.87 | 100-4-43200-6009 | Expenditure | | 3 | | 1 |
| | | | | VEHICLE/POWER EQUIPMENT SUPPLIES | | | | | |
| | | | <u>183.10</u> | | | | | | |
| 346 | 02/19/26 | UNIVA005 UNIVAR | | Direct Deposit | | | | | 462 |
| V6-00558 | 1 | WTP CHEMICALS | 4,464.00 | 501-4-44000-6051 | Expenditure | | 4 | | 1 |
| | | | | CHEMICALS | | | | | |
| 347 | 02/27/26 | ANTW005 BENCHMARK SYSTEMS, INC. | | Direct Deposit | | | | | 464 |
| V6-00560 | 1 | HARD DRIVE FOR BODY CAM BU DEP | 232.50 | 100-4-12510-8001 | Expenditure | | 1 | | 1 |
| | | | | I.T. EQUIPMENT | | | | | |

| Check # | Check Date | Vendor | Amount Paid | Charge Account | Account Type | Reconciled/Void Contract | Ref Num |
|---|------------|-------------------------------------|---------------|--------------------------|--------------|--------------------------|--------------|
| PO # | Item | Description | | | | | Ref Seq Acct |
| GENERAL-ACH VENDOR ACH PAYMENTS Continued | | | | | | | |
| 348 | 02/27/26 | FIRES005 FIRE & SAFETY EQUIPMENT | | Direct Deposit | | | 464 |
| V6-00570 | 1 | POLICE ST FIRE EXT | 378.25 | 100-4-43200-6007 | Expenditure | | 2 1 |
| | | | | REPAIR & MAINT. SUPPLIES | | | |
| 349 | 02/27/26 | UNIVA005 UNIVAR | | Direct Deposit | | | 464 |
| V6-00571 | 1 | WTP CHEMICALS | 703.98 | 501-4-44000-6051 | Expenditure | | 3 1 |
| | | | | CHEMICALS | | | |
| 350 | 02/27/26 | VACOR005 VACORP | | Direct Deposit | | | 464 |
| V6-00572 | 1 | FEB 26 HYBRID DISABILITY | 15.22 | 100-4-12110-2500 | Expenditure | | 4 1 |
| | | | | STD/LONG-TERM DISABILITY | | | |
| V6-00572 | 2 | FEB 26 HYBRID DISABILITY | 11.06 | 100-4-12420-2500 | Expenditure | | 5 1 |
| | | | | HYBRID DISABILITY | | | |
| V6-00572 | 3 | FEB 26 HYBRID DISABILITY | 22.58 | 501-4-12110-2500 | Expenditure | | 6 1 |
| | | | | STD/LONG-TERM DISABILITY | | | |
| V6-00572 | 4 | FEB 26 HYBRID DISABILITY | 16.94 | 502-4-12110-2500 | Expenditure | | 7 1 |
| | | | | STD/LONG-TERM DISABILITY | | | |
| V6-00572 | 5 | FEB 26 HYBRID DISABILITY | 1.68 | 514-4-12110-2500 | Expenditure | | 8 1 |
| | | | | STD/LONG-TERM DISABILITY | | | |
| V6-00572 | 6 | FEB 26 HYBRID DISABILITY | 14.43 | 502-4-12420-2500 | Expenditure | | 9 1 |
| | | | | HYBRID DISABILITY | | | |
| V6-00572 | 7 | FEB 26 HYBRID DISABILITY | 1.68 | 100-4-43200-2500 | Expenditure | | 10 1 |
| | | | | HYBRID DISABILITY | | | |
| V6-00572 | 8 | FEB 26 HYBRID DISABILITY | 43.25 | 502-4-44000-2500 | Expenditure | | 11 1 |
| | | | | LONG-TERM DISABILITY | | | |
| V6-00572 | 9 | FEB 26 HYBRID DISABILITY | 19.36 | 501-4-44000-2500 | Expenditure | | 12 1 |
| | | | | LONG-TERM DISABILITY | | | |
| V6-00572 | 10 | FEB 26 HYBRID DISABILITY | 8.32 | 501-4-45000-2500 | Expenditure | | 13 1 |
| | | | | HYBRID DISABILITY | | | |
| V6-00572 | 11 | FEB 26 HYBRID DISABILITY | 8.32 | 502-4-45000-2500 | Expenditure | | 14 1 |
| | | | | HYBRID DISABILITY | | | |
| V6-00572 | 12 | FEB 26 HYBRID DISABILITY | 0.17 | 502-4-45000-2500 | Expenditure | | 15 1 |
| | | | | HYBRID DISABILITY | | | |
| V6-00572 | 13 | FEB 26 HYBRID DISABILITY | 0.96 | 514-4-12420-2500 | Expenditure | | 16 1 |
| | | | | HYBRID DISABILITY | | | |
| V6-00572 | 14 | FEB 26 HYBRID DISABILITY | 21.64 | 501-4-12420-2500 | Expenditure | | 17 1 |
| | | | | HYBRID DISABILITY | | | |
| | | | <u>185.61</u> | | | | |
| 351 | 02/27/26 | WITME005 WITMER PUBLIC SAFETY GROUP | | Direct Deposit | | | 464 |
| V6-00573 | 1 | WATTS PANTS | 277.50 | 100-4-31100-6011 | Expenditure | | 18 1 |
| | | | | UNIFORMS | | | |

| Checking Account Totals | Paid | Void | Amount Paid | Amount Void |
|-------------------------|------|------|-------------|-------------|
| Checks: | 0 | 0 | 0.00 | 0.00 |
| Direct Deposit: | 15 | 0 | 41,975.49 | 0.00 |
| Total: | 15 | 0 | 41,975.49 | 0.00 |

| Check # | Check Date | Vendor | Amount Paid | Charge Account | Reconciled/Void | Ref Num |
|---------------------------------|------------|-----------------|-------------|----------------|--------------------|--------------------|
| PO # | Item | Description | | | Contract | Ref Seq Acct |
| GENERAL-ACH VENDOR ACH PAYMENTS | | | | | | |
| Report Totals | | | | | | |
| | | | <u>Paid</u> | <u>Void</u> | <u>Amount Paid</u> | <u>Amount Void</u> |
| | | Checks: | 33 | 0 | 45,581.47 | 0.00 |
| | | Direct Deposit: | 15 | 0 | 41,975.49 | 0.00 |
| | | Total: | 48 | 0 | 87,556.96 | 0.00 |

| Totals by Year-Fund Fund Description | Fund | Expend Total | Revenue Total | G/L Total | Total |
|---|-------|------------------|---------------|---------------|------------------|
| GENERAL FUND | 6-100 | 21,157.42 | 0.00 | 314.68 | 21,472.10 |
| WATER FUND | 6-501 | 32,526.76 | 0.00 | 40.32 | 32,567.08 |
| SEWER FUND | 6-502 | 19,560.96 | 0.00 | 201.38 | 19,762.34 |
| GARBAGE FUND | 6-514 | 13,694.64 | 0.00 | 0.00 | 13,694.64 |
| IDA FUND | 6-701 | 60.80 | 0.00 | 0.00 | 60.80 |
| Total of All Funds: | | <u>87,000.58</u> | <u>0.00</u> | <u>556.38</u> | <u>87,556.96</u> |

| Totals by Fund Fund Description | Fund | Expend Total | Revenue Total | G/L Total | Total |
|------------------------------------|------|------------------|---------------|---------------|------------------|
| GENERAL FUND | 100 | 21,157.42 | 0.00 | 314.68 | 21,472.10 |
| WATER FUND | 501 | 32,526.76 | 0.00 | 40.32 | 32,567.08 |
| SEWER FUND | 502 | 19,560.96 | 0.00 | 201.38 | 19,762.34 |
| GARBAGE FUND | 514 | 13,694.64 | 0.00 | 0.00 | 13,694.64 |
| IDA FUND | 701 | 60.80 | 0.00 | 0.00 | 60.80 |
| Total of All Funds: | | <u>87,000.58</u> | <u>0.00</u> | <u>556.38</u> | <u>87,556.96</u> |

| Fund Description | Fund | Current | Prior Rcvd | Prior Open | Paid Prior | Fund Total |
|---------------------|-------|------------------|-------------|-------------|-------------|------------------|
| GENERAL FUND | 6-100 | 21,157.42 | 0.00 | 0.00 | 0.00 | 21,157.42 |
| WATER FUND | 6-501 | 32,526.76 | 0.00 | 0.00 | 0.00 | 32,526.76 |
| SEWER FUND | 6-502 | 19,560.96 | 0.00 | 0.00 | 0.00 | 19,560.96 |
| GARBAGE FUND | 6-514 | 13,694.64 | 0.00 | 0.00 | 0.00 | 13,694.64 |
| IDA FUND | 6-701 | 60.80 | 0.00 | 0.00 | 0.00 | 60.80 |
| Total of All Funds: | | <u>87,000.58</u> | <u>0.00</u> | <u>0.00</u> | <u>0.00</u> | <u>87,000.58</u> |

Town Manager Report to Council February, 2026

Projects

- Pedestrian Access Improvement Project; EPR, who is consulting with VDOT to assist the Town with options to improve pedestrian accessibility at the circle, along Second Street, and on North Main, presented to Council on February 11. There was a public meeting at the AFD meeting room on March 3rd. Five citizens attended. Staff has sent a link for the survey to the project out by email and text message to our customer list. We have also posted the link on our Facebook page. It will be open for two weeks. To support a Smart Scale application, Council will be asked to adopt a resolution in March/April, as will the county Board of Supervisors.
- Sunset Drive waterline: Final punch list items are being completed.
- Meter Project: There is one remaining meter to be installed.
- Water Withdrawal Permit: DEQ has opened the public comment period on the permit, which is the next step for the approval process.
- Poplar Grove Sewer Line: The agreement with the railroad for the line crossing has been signed and Poplar Grove is continuing its work on the design.
- Rosecliff Farms Water Line: Staff is coordinating with Mr. White to look at preliminary project information for tis possible water line extension.

On-going activities

- The Planning Commission set four public hearings for this month. These are: the CIP, the Beck rezoning request, the AQC SUP, and the ordinance amendment addressing front setbacks for non-conforming structures. The Council suggested revisions for business friendliness will go for introduction to the Planning Commission this next month, with an anticipated public hearing of April 1.
- Work on the budget is continuing. The Council packet has draft budget numbers for each fund and a budget overview document that looks at big picture trends in the budget. Staff anticipates providing Council with a full budget document at the March 17 worksession.

Upcoming Council Meetings

Worksessions:

March- Meeting with Financial Advisor, big picture finances, budget introduction

April- Additional Budget discussions?

- Sign Ordinance Revisions
- Nuisance Ordinance
- Property Maintenance
- Noise
- Landscaping/Maintenance responsibilities
- Golf carts/UTV's on public streets

Regular Meeting Topics:

- Beck Rezoning
- AQC Special Use Permit for warehousing use
- Sign Ordinance
- Business Friendliness Ordinance amendments
- Smart Scale application
- Policy review and updates.
- Comprehensive Plan update
- Refinement of uses and standards for businesses in the Central Business District

FEBRUARY 2026 MONTHLY REPORT

| CALLS FOR SERVICE | NUMBER |
|--------------------------|--------|
| MOTORIST ASSIST | 11 |
| ALARM | 8 |
| PHONE COMPLAINT | 78 |
| BOLO | 12 |
| MISSING PERSON / RUNAWAY | |
| LARCENY | |
| PROBLEM WITH OTHERS | 3 |
| DOMESTIC VIOLENCE | 4 |
| CHECK WELFARE | 7 |
| ANIMAL COMP. | 2 |
| TRAFFIC CRASH | 8 |
| FIRE / EMS CALLS | 4 |
| DEATH INVESTIGATION | |
| SUSPICIOUS PERSON | 1 |
| NOISE | 1 |
| CALLS AT AMBRIAR | 2 |

| TRAFFIC WARNINGS | NUMBER |
|---------------------------|--------|
| SPEEDING | 3 |
| EQUIPMENT VIOLATION | 3 |
| RECKLESS DRIVING | 2 |
| SUSPENDED LICENSE | |
| INSPECTION / REGISTRATION | 8 |
| SEAT BELT / TEXTING | |
| ALL OTHER VIOLATIONS | 2 |

| OTHER | NUMBER |
|---------------------------------|--------|
| ASSIST OTHER OFFICER | 20 |
| ASSIST OTHER AGENCY | 19 |
| COURT | 2 |
| REPORTS | 9 |
| CAREER DEVELOPMENT / IN-SERVICE | |
| MEETINGS | |
| TOWED / IMPOUNDED VEH | 1 |

| OFFICER INITIATED | NUMBER |
|----------------------------|--------|
| BUILDING CHECKS | 16 |
| BUSINESS VISIT | 116 |
| BUILDING SEARCH | 1 |
| PROPERTY WALK AROUNDS | 7 |
| EXTRA PATROLS / PARKS | 159 |
| SEARCH WARRANT | |
| TRAFFIC SUMMONS | 22 |
| WARRANT SERVICE | 6 |
| WARRANTS OBTAINED | 3 |
| PARKING TICKETS | |
| MISD. INVESTIGATION | 3 |
| FELONY INVESTIGATION | 1 |
| NARCOTICS INVESTIGATION | |
| OTHER COMPLAINTS | 22 |
| IN TOWN COMMUNITY POLICING | 3 |
| CITIZEN CONTACT | 297 |

| TRAFFIC STOPS TICKETED | NUMBER |
|-------------------------|--------|
| SPEEDING | 16 |
| EQUIPMENT VIOLATION | |
| RECKLESS DRIVING | |
| SUSPENDED LICENSE | 1 |
| INSPECTION/REGISTRATION | 2 |
| SEAT BELT / TEXTING | |
| ALL OTHER VIOLATIONS | 3 |

| ARREST | NUMBER |
|---------------------|--------|
| MISDEMEANOR | 2 |
| FELONY | 1 |
| EPO / PPO | |
| ECO | |
| NARCOTICS VIOLATION | |
| DUI / DUID | 1 |
| DRUNK IN PUBLIC | |

PLEASE LIST ALL PASS ON'S, INVESTIGATIONS, ARREST, IMPOUNDED VEHICLES WITH REASON AND LOCATION, AND BUSINESSES WITH OPEN DOORS OR ANY OTHER SIGNIFICANT COMPLAINTS.

MONTH OF FEBRUARY 2026 ACTIVITIES:

227 Calls for Service

02/09/2026- 02/13/2026- Chief Watts attended Command College.

02/11/2026- Captain Robinson attended the Council Meeting.

AFTER HOURS CALLS

| | | | |
|------------|-------------------|--------------------|------------|
| 02/02/2026 | Noise/Barking Dog | Whitehead Dr. | Advice |
| 02/03/2026 | Alarm | S. Main/Town Court | Accidental |
| 02/04/2026 | Alarm | S. Main/Town Court | Accidental |
| 02/05/2026 | Suspicious Person | N. Main/60 | GOA |
| 02/06/2026 | Phone Complaint | Loch Lane | Advice |
| 02/07/2026 | Alarm | S. Main/Second St. | Accidental |
| 02/08/2026 | Alarm | S. Main/Second St. | Accidental |
| 02/08/2026 | Alarm | 60/N. Main | Accidental |

| | | | |
|------------|---------|----------------|------------|
| 02/09/2026 | Prowler | Washington St. | Advice |
| 02/14/2026 | Alarm | S. Main/60 | Accidental |
| 02/15/2026 | Alarm | S. Main/60 | Accidental |

NOISE COMPLAINT

| | | | |
|------------|-------------------|---------------|------------------|
| 02/02/2026 | Noise/Barking Dog | Whitehead Dr. | Advice |
| 02/12/2026 | Noise | Grandview Dr. | Unable to locate |

To: Town Council
From: Patty Martin
Date: March 1, 2026
Re: February 2026 Monthly Report

Monthly Recap

This month Whitney had the pleasure of attending her first class towards her Deputy Treasurers program, the focus was customer service. We have sent out notices for businesses to start renewing their license, they are due May 1, 2026. Delinquent collections on personal property have started and are off to a good start.

Utilities

- February 2026 utility billing total: **\$203,830.62**
 - **Seven** disconnects were completed in February 2026
 - **Zero** new account set-ups
 - Our online payment system now includes an **Auto-Pay** feature. Notices were included on monthly utility bills and posted on the Town's Facebook page.
 - With the exception of **Hermle Clock Factory**, the new meter project is complete. Please remind citizens that they may sign up for **My Water Advisor 2** to monitor their usage throughout the month. Maintenance has indicated this will be completed this spring.
-

Accounts Payable

- Total amount of checks issued for February bills, including payroll deductions: **\$87,556.96**
 - Please see the attached report for a complete check listing.
-

Meals and Beverage Tax

- **17 businesses** submitted a total of **\$56,809.42** in Meals and Beverage Tax for January 2026.
-

Revenue and Expense Report

- The attached report provides revenue and expense totals for February 2026.
-

License Fee Tax

- License Fee Tax bills were due **December 5, 2025**, delinquent notices have been sent out and collections have started
-

Business License Tax

- Business license applications were sent out on February 16, 2026. They are due May 1, 2026. We have already had a few come in.

Town of Amherst
Statement of Revenue and Expenditures - Standard

Revenue Account Range: 000-0-00000-0000 to ZZZ-Z-ZZZZZZ-ZZZZ **Include Non-Anticipated:** Yes **Year To Date As Of:** 02/28/26
Expend Account Range: 000-0-00000-0000 to ZZZ-Z-ZZZZZZ-ZZZZ **Include Non-Budget:** Yes **Current Period:** 02/01/26 to 02/28/26
Print Zero YTD Activity: No **Prior Year:** 02/01/25 to 02/28/25

| Revenue Account | Description | Prior Yr Rev | Anticipated | Curr Rev | YTD Rev | Excess/Deficit | % Real |
|--------------------|---------------------------------------|------------------|-------------------|------------------|------------------|--------------------|-----------|
| 100-3-11030-0001 | PERSONAL PROPERTY TAX-CURRENT | 0.00 | 0.00 | 0.00 | 600.00 | 600.00 | 0 |
| 100-3-11030-0002 | PERSONAL PROPERTY TAX-DELINQUENT | 0.21 | 0.00 | 0.00 | 0.00 | 0.00 | 0 |
| 11030 Total | | 0.21 | 0.00 | 0.00 | 600.00 | 600.00 | 0 |
| 100-3-11060-0002 | INTEREST ON DEL TAXES | 30.14 | 0.00 | 61.85 | 246.40 | 246.40 | 0 |
| 11060 Total | | 30.14 | 0.00 | 61.85 | 246.40 | 246.40 | 0 |
| 100-3-12010-0001 | LOCAL SALES & USE TAX | 17,316.08 | 168,000.00 | 13,949.16 | 99,593.47 | 68,406.53- | 59 |
| 12010 Total | | 17,316.08 | 168,000.00 | 13,949.16 | 99,593.47 | 68,406.53- | 59 |
| 40 | | | | | | | |
| 100-3-12020-0001 | CONSUMER UTILITY TAX-GAS, ELEC | 2,356.46 | 25,200.00 | 0.00 | 15,340.18 | 9,859.82- | 61 |
| 100-3-12020-0002 | ELECTRIC CONSUMPTION TAX | 1,622.56 | 13,200.00 | 0.00 | 8,187.22 | 5,012.78- | 62 |
| 12020 Total | | 3,979.02 | 38,400.00 | 0.00 | 23,527.40 | 14,872.60- | 61 |
| 100-3-12030-0006 | BUSINESS LICENSE TAX | 6,950.26 | 200,000.00 | 6,667.39 | 16,618.63 | 183,381.37- | 8 |
| 100-3-12030-0007 | BUSINESS LIC TAX-INTEREST & PEN | 0.02- | 4,000.00 | 0.00 | 561.66 | 3,438.34- | 14 |
| 12030 Total | | 6,950.24 | 204,000.00 | 6,667.39 | 17,180.29 | 186,819.71- | 8 |
| 100-3-12050-0001 | MOTOR VEHICLE LICENSES | 325.00- | 42,000.00 | 308.00- | 40,691.00 | 1,309.00- | 97 |
| 100-3-12050-0002 | MOTOR VEHICLE LICENSES PENALTIES/INTE | 59.75 | 500.00 | 255.55 | 500.18 | 0.18 | 100 |
| 12050 Total | | 265.25- | 42,500.00 | 52.45- | 41,191.18 | 1,308.82- | 96 |
| 100-3-12060-0001 | BANK STOCK FEE | 0.00 | 65,000.00 | 0.00 | 0.00 | 65,000.00- | 0 |
| 12060 Total | | 0.00 | 65,000.00 | 0.00 | 0.00 | 65,000.00- | 0 |

Town of Amherst
Statement of Revenue and Expenditures

| Revenue Account | Description | Prior Yr Rev | Anticipated | Curr Rev | YTD Rev | Excess/Deficit | % Real |
|------------------------|---------------------------|------------------|-------------------|------------------|-------------------|--------------------|------------|
| 100-3-12080-0001 | CIGARETTE TAX | 0.00 | 30,000.00 | 0.00 | 18,000.00 | 12,000.00- | 60 |
| | 12080 Total | 0.00 | 30,000.00 | 0.00 | 18,000.00 | 12,000.00- | 60 |
| 100-3-12100-0001 | LODGING TAX | 909.13 | 17,000.00 | 476.37 | 9,287.38 | 7,712.62- | 55 |
| | 12100 Total | 909.13 | 17,000.00 | 476.37 | 9,287.38 | 7,712.62- | 54 |
| 100-3-12110-0001 | MEALS TAX | 55,293.29 | 770,000.00 | 61,338.26 | 516,119.97 | 253,880.03- | 67 |
| 100-3-12110-0002 | MEALS TAX-PEN & INTEREST | 67.46 | 1,500.00 | 491.05 | 590.99 | 909.01- | 39 |
| | 12110 Total | 55,360.75 | 771,500.00 | 61,829.31 | 516,710.96 | 254,789.04- | 66 |
| 100-3-13030-0007 | ZONING PERMITS | 0.00 | 0.00 | 0.00 | 2,757.00 | 2,757.00 | 0 |
| | 13030 Total | 0.00 | 0.00 | 0.00 | 2,757.00 | 2,757.00 | 0 |
| 41 100-3-14010-0001 | FINES & FORFEITURES | 449.49 | 7,400.00 | 1,285.14 | 8,632.75 | 1,232.75 | 117 |
| | 14010 Total | 449.49 | 7,400.00 | 1,285.14 | 8,632.75 | 1,232.75 | 116 |
| 100-3-15010-0001 | INTEREST ON BANK DEPOSITS | 1,776.71 | 51,000.00 | 0.00 | 12,662.97 | 38,337.03- | 25 |
| 100-3-15010-0002 | INTEREST ON INVESTMENTS | 15,237.26 | 150,000.00 | 0.00 | 86,199.33 | 63,800.67- | 57 |
| 100-3-15010-0003 | VIP UNREALIZED GAIN/LOSS | 11,098.58 | 20,000.00 | 0.00 | 3,810.93 | 16,189.07- | 19 |
| | 15010 Total | 28,112.55 | 221,000.00 | 0.00 | 102,673.23 | 118,326.77- | 46 |
| 100-3-15020-0005 | TOWER LEASE | 1,809.86 | 10,859.16 | 1,809.86 | 7,239.44 | 3,619.72- | 67 |
| | 15020 Total | 1,809.86 | 10,859.16 | 1,809.86 | 7,239.44 | 3,619.72- | 66 |
| 100-3-16030-0001 | POLICE SECURITY | 0.00 | 5,000.00 | 430.56 | 5,382.00 | 382.00 | 108 |
| | 16030 Total | 0.00 | 5,000.00 | 430.56 | 5,382.00 | 382.00 | 107 |

Town of Amherst
Statement of Revenue and Expenditures

| Revenue Account | Description | Prior Yr Rev | Anticipated | Curr Rev | YTD Rev | Excess/Deficit | % Real |
|------------------|----------------------------------|------------------|------------------|------------------|------------------|-------------------|------------|
| 100-3-16150-0003 | SALE OF BANNERS | 0.00 | 0.00 | 0.00 | 125.00 | 125.00 | 0 |
| | 16150 Total | 0.00 | 0.00 | 0.00 | 125.00 | 125.00 | 0 |
| 100-3-18030-0001 | REFUNDS | 290.00 | 5,220.00 | 521.00 | 8,776.57 | 3,556.57 | 168 |
| 100-3-18030-0005 | RETURNED CHECK FEE | 150.00 | 1,200.00 | 50.00 | 850.00 | 350.00- | 71 |
| 100-3-18030-0006 | ACCIDENT REPORTS | 10.00 | 300.00 | 35.00 | 175.00 | 125.00- | 58 |
| 100-3-18030-0007 | MISC REV | 0.00 | 0.00 | 0.00 | 899.08 | 899.08 | 0 |
| 100-3-18030-0008 | COLLECTION FEE | 593.32 | 1,500.00 | 210.93 | 2,205.57 | 705.57 | 147 |
| | 18030 Total | 1,043.32 | 8,220.00 | 816.93 | 12,906.22 | 4,686.22 | 157 |
| 100-3-18990-0003 | DONATIONS-POLICE | 0.00 | 0.00 | 0.00 | 371.00 | 371.00 | 0 |
| 100-3-18990-0005 | SALE OF SALVAGE/SURPLUS PROPERTY | 0.00 | 0.00 | 0.00 | 13,020.70 | 13,020.70 | 0 |
| | 18990 Total | 0.00 | 0.00 | 0.00 | 13,391.70 | 13,391.70 | 0 |
| 100-3-19020-0005 | DMV STOP FEES | 530.34- | 2,000.00 | 57.54 | 969.49 | 1,030.51- | 48 |
| | 19020 Total | 530.34- | 2,000.00 | 57.54 | 969.49 | 1,030.51- | 48 |
| 100-3-22010-0007 | ROLLING STOCK TAX | 0.00 | 2,800.00 | 0.00 | 2,889.35 | 89.35 | 103 |
| 100-3-22010-0009 | PERSONAL PROPERTY TAX RELIEF | 0.00 | 17,455.92 | 0.00 | 17,455.92 | 0.00 | 100 |
| 100-3-22010-0010 | RENTAL TAX | 160.23 | 2,000.00 | 0.00 | 12.95 | 1,987.05- | 1 |
| 100-3-22010-0030 | COMMUNICATION TAX FROM STATE | 5,645.63 | 65,000.00 | 5,327.35 | 43,262.52 | 21,737.48- | 67 |
| | 22010 Total | 5,805.86 | 87,255.92 | 5,327.35 | 63,620.74 | 23,635.18- | 72 |
| 100-3-24010-0001 | DCJS GRANTS | 0.00 | 0.00 | 0.00 | 550.00 | 550.00 | 0 |
| 100-3-24010-0003 | STATE POLICE AID | 17,612.00 | 70,448.00 | 17,612.00 | 52,836.00 | 17,612.00- | 75 |
| | 24010 Total | 17,612.00 | 70,448.00 | 17,612.00 | 53,386.00 | 17,062.00- | 75 |
| 100-3-24020-0001 | FIRE PROGRAM GRANT | 0.00 | 15,000.00 | 0.00 | 0.00 | 15,000.00- | 0 |

Town of Amherst
Statement of Revenue and Expenditures

| Revenue Account | Description | Prior Yr Rev | Anticipated | Curr Rev | YTD Rev | Excess/Deficit | % Real |
|------------------|------------------------------------|-------------------|---------------------|-------------------|---------------------|--------------------|-----------|
| | 24020 Total | 0.00 | 15,000.00 | 0.00 | 0.00 | 15,000.00- | 0 |
| 100-3-41010-0001 | INSURANCE CLAIMS | 0.00 | 0.00 | 0.00 | 28,084.70 | 28,084.70 | 0 |
| | 41010 Total | 0.00 | 0.00 | 0.00 | 28,084.70 | 28,084.70 | 0 |
| 100-3-42000-0000 | RESERVE | 0.00 | 155,659.40 | 0.00 | 0.00 | 155,659.40- | 0 |
| | 42000 RESERVE | 0.00 | 155,659.40 | 0.00 | 0.00 | 155,659.40- | 0 |
| | 3 Total | 138,583.06 | 1,919,242.48 | 110,271.01 | 1,025,505.35 | 893,737.13- | 53 |
| | GENERAL FUND Revenue Totals | 138,583.06 | 1,919,242.48 | 110,271.01 | 1,025,505.35 | 893,737.13- | 53 |

Town of Amherst
Statement of Revenue and Expenditures

| Expenditure Account | Description | Prior Yr Expd | Budgeted | Current Expd | YTD Expended | Unexpended | % Expd |
|---------------------|---------------------------------|-----------------|------------------|---------------|-----------------|-----------------|-----------|
| 100-4-11010-0000 | TOWN COUNCIL | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0 |
| 100-4-11010-1100 | WAGES | 800.00 | 11,400.00 | 650.00 | 5,950.00 | 5,450.00 | 52 |
| 100-4-11010-2100 | FICA | 61.22 | 872.10 | 49.74 | 455.32 | 416.78 | 52 |
| 100-4-11010-5501 | TRAVEL-MILAGE/HOTELS/CONFERENCE | 1,066.56 | 4,000.00 | 65.46 | 1,269.20 | 2,730.80 | 32 |
| | 11010 TOWN COUNCIL | 1,927.78 | 16,272.10 | 765.20 | 7,674.52 | 8,597.58 | 47 |

Town of Amherst
Statement of Revenue and Expenditures

| Expenditure Account | Description | Prior Yr Expd | Budgeted | Current Expd | YTD Expended | Unexpended | % Expd |
|---------------------|--------------------------------|------------------|-------------------|-----------------|-------------------|------------------|-----------|
| 100-4-12110-0000 | TOWN MANAGER | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0 |
| 100-4-12110-1100 | WAGES | 4,451.56 | 47,656.85 | 2,664.56 | 30,702.01 | 16,954.84 | 64 |
| 100-4-12110-1300 | PT WAGES | 3,355.52 | 45,740.03 | 3,518.60 | 31,577.12 | 14,162.91 | 69 |
| 100-4-12110-2100 | FICA | 606.32 | 7,144.86 | 485.78 | 4,855.70 | 2,289.16 | 68 |
| 100-4-12110-2200 | VRS | 1,445.34 | 11,451.94 | 859.84 | 8,402.59 | 3,049.35 | 73 |
| 100-4-12110-2300 | HEALTH INSURANCE | 725.52 | 6,508.32 | 296.88 | 2,823.85 | 3,684.47 | 43 |
| 100-4-12110-2400 | GROUP LIFE INSURANCE | 57.60 | 562.35 | 35.04 | 353.66 | 208.69 | 63 |
| 100-4-12110-2500 | STD/LONG-TERM DISABILITY | 101.88 | 69.00 | 15.22 | 156.14 | 87.14- | 226 |
| 100-4-12110-2600 | UNEMPLOYMENT INSURANCE | 0.00 | 20.00 | 0.00 | 0.00 | 20.00 | 0 |
| 100-4-12110-2700 | WORKER'S COMP | 0.00 | 98.43 | 0.00 | 0.00 | 98.43 | 0 |
| 100-4-12110-3150 | PROFESSIONAL SVCS | 16,042.60- | 8,000.00 | 75.81 | 75.81 | 7,924.19 | 1 |
| 100-4-12110-3600 | ADVERTISING | 128.78 | 2,500.00 | 0.00 | 230.41 | 2,269.59 | 9 |
| 100-4-12110-5000 | CONTINGENCY REQUIREMENT | 2,267.42 | 52,907.00 | 124.15 | 15,261.83 | 37,645.17 | 29 |
| 100-4-12110-5210 | POSTAGE | 33.48 | 800.00 | 0.00 | 399.71 | 400.29 | 50 |
| 100-4-12110-5230 | TELECOMMUNICATIONS | 90.00 | 1,080.00 | 90.00 | 607.50 | 472.50 | 56 |
| 100-4-12110-5307 | CRIME & CYBER INSURANCE | 0.00 | 2,025.00 | 0.00 | 0.00 | 2,025.00 | 0 |
| 100-4-12110-5501 | TRAVEL-MILAGE/HOTEL/CONFERENCE | 0.00 | 8,500.00 | 105.00- | 7,518.82 | 981.18 | 88 |
| 100-4-12110-5810 | DUES & MEMBERSHIPS | 0.00 | 4,000.00 | 0.00 | 2,614.00 | 1,386.00 | 65 |
| | 12110 TOWN MANAGER | 2,779.18- | 199,063.78 | 8,060.88 | 105,579.15 | 93,484.63 | 53 |

Town of Amherst
Statement of Revenue and Expenditures

| Expenditure Account | Description | Prior Yr Expd | Budgeted | Current Expd | YTD Expended | Unexpended | % Expd |
|---------------------|--------------------|------------------|------------------|-----------------|------------------|------------------|-----------|
| 100-4-12210-3150 | TOWN ATTORNEY | 24,219.10 | 50,000.00 | 4,029.00 | 26,886.00 | 23,114.00 | 54 |
| | 12210 Total | 24,219.10 | 50,000.00 | 4,029.00 | 26,886.00 | 23,114.00 | 54 |

Town of Amherst
Statement of Revenue and Expenditures

| Expenditure Account | Description | Prior Yr Expd | Budgeted | Current Expd | YTD Expended | Unexpended | % Expd |
|---------------------|---------------------|---------------|------------------|--------------|--------------|------------------|----------|
| 100-4-12240-3150 | INDEPENDENT AUDITOR | 0.00 | 21,000.00 | 0.00 | 0.00 | 21,000.00 | 0 |
| | 12240 Total | 0.00 | 21,000.00 | 0.00 | 0.00 | 21,000.00 | 0 |

Town of Amherst
Statement of Revenue and Expenditures

| Expenditure Account | Description | Prior Yr Expd | Budgeted | Current Expd | YTD Expended | Unexpended | % Expd |
|---------------------|---------------------------------|-----------------|-------------------|-----------------|------------------|------------------|-----------|
| 100-4-12420-0000 | FINANCE DEPARTMENT | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0 |
| 100-4-12420-1100 | WAGES | 4,370.22 | 59,568.58 | 1,933.48 | 38,684.68 | 20,883.90 | 65 |
| 100-4-12420-1300 | PT WAGES | 308.87 | 5,636.33 | 424.16 | 4,605.18 | 1,031.15 | 82 |
| 100-4-12420-2100 | FICA | 388.46 | 4,988.18 | 220.54 | 3,824.07 | 1,164.11 | 77 |
| 100-4-12420-2200 | VRS | 1,218.74 | 12,616.97 | 601.50 | 8,583.18 | 4,033.79 | 68 |
| 100-4-12420-2300 | HEALTH INSURANCE | 1,544.44 | 11,050.68 | 758.68 | 13,035.62 | 1,984.94- | 118 |
| 100-4-12420-2400 | GROUP LIFE INSURANCE | 63.67 | 702.91 | 29.54 | 415.44 | 287.47 | 59 |
| 100-4-12420-2500 | HYBRID DISABILITY | 18.60 | 58.46 | 11.06 | 57.58 | 0.88 | 98 |
| 100-4-12420-2600 | UNEMPLOYMENT INSURANCE | 0.00 | 50.00 | 0.00 | 10.20 | 39.80 | 20 |
| 100-4-12420-2700 | WORKER'S COMP | 0.00 | 86.66 | 0.00 | 0.00 | 86.66 | 0 |
| 100-4-12420-3009 | DMV STOPS | 225.00 | 2,000.00 | 225.00 | 750.00 | 1,250.00 | 38 |
| 100-4-12420-3150 | PROFESSIONAL SVCS | 0.00 | 3,800.00 | 36.89 | 3,268.78 | 531.22 | 86 |
| 100-4-12420-3160 | BANKING SERVICE CHARGES | 320.90- | 1,000.00 | 0.00 | 119.12 | 880.88 | 12 |
| 100-4-12420-3170 | VIP MANAGEMENT FEE | 266.13 | 3,500.00 | 0.00 | 1,900.04 | 1,599.96 | 54 |
| 100-4-12420-3320 | SERVICE CONTRACTS | 0.00 | 4,800.00 | 0.00 | 5,062.53 | 262.53- | 105 |
| 100-4-12420-3600 | ADVERTISING | 0.00 | 200.00 | 0.00 | 55.50 | 144.50 | 28 |
| 100-4-12420-5210 | POSTAGE | 82.70 | 3,600.00 | 0.00 | 1,186.19 | 2,413.81 | 33 |
| 100-4-12420-5230 | TELECOMMUNICATIONS | 90.00 | 1,080.00 | 45.00 | 585.00 | 495.00 | 54 |
| 100-4-12420-5400 | TUITION REIMBURSEMENT | 0.00 | 1,200.00 | 0.00 | 0.00 | 1,200.00 | 0 |
| 100-4-12420-5501 | TRAVEL-MILEAGE/HOTEL/CONFERENCE | 0.00 | 2,000.00 | 370.00 | 616.52 | 1,383.48 | 31 |
| 100-4-12420-5810 | DUES & MEMBERSHIPS | 50.00 | 560.00 | 50.00 | 798.33 | 238.33- | 143 |
| 100-4-12420-6001 | OFFICE SUPPLIES | 504.35 | 4,000.00 | 139.31 | 7,216.96 | 3,216.96- | 180 |
| | 12420 FINANCE DEPARTMENT | 8,810.28 | 122,498.77 | 4,845.16 | 90,774.92 | 31,723.85 | 74 |

Town of Amherst
Statement of Revenue and Expenditures

| Expenditure Account | Description | Prior Yr Expd | Budgeted | Current Expd | YTD Expended | Unexpended | % Expd |
|---------------------|-------------------------------------|-----------------|------------------|-----------------|------------------|------------------|-----------|
| 100-4-12510-0000 | INFORMATION TECHNOLOGY | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0 |
| 100-4-12510-3150 | I.T. SERVICES | 513.43 | 15,000.00 | 450.84 | 5,792.91 | 9,207.09 | 39 |
| 100-4-12510-3340 | WEBSITE MAINTENANCE | 0.00 | 1,000.00 | 0.00 | 450.00 | 550.00 | 45 |
| 100-4-12510-5600 | MICROSOFT OFFICE SERVICE | 682.00 | 10,000.00 | 0.00 | 4,188.60 | 5,811.40 | 42 |
| 100-4-12510-5610 | TECH CLUB DONATION | 0.00 | 2,000.00 | 0.00 | 2,000.00 | 0.00 | 100 |
| 100-4-12510-6002 | I.T. SUPPLIES | 483.12 | 5,000.00 | 12.99 | 882.63 | 4,117.37 | 18 |
| 100-4-12510-8001 | I.T. EQUIPMENT | 0.00 | 20,000.00 | 2,381.19 | 8,266.94 | 11,733.06 | 41 |
| | 12510 INFORMATION TECHNOLOGY | 1,678.55 | 53,000.00 | 2,845.02 | 21,581.08 | 31,418.92 | 41 |

Town of Amherst
Statement of Revenue and Expenditures

| Expenditure Account | Description | Prior Yr Expd | Budgeted | Current Expd | YTD Expended | Unexpended | % Expd |
|---------------------|---------------------------------|---------------|------------|--------------|--------------|------------|--------|
| 100-4-31100-0000 | POLICE DEPARTMENT | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0 |
| 100-4-31100-1100 | WAGES | 29,132.82 | 459,837.21 | 34,280.39 | 313,898.78 | 145,938.43 | 68 |
| 100-4-31100-1200 | OVERTIME | 129.93 | 10,000.00 | 0.00 | 939.97 | 9,060.03 | 9 |
| 100-4-31100-1300 | PT WAGES | 1,446.94 | 31,482.64 | 1,515.78 | 13,475.05 | 18,007.59 | 43 |
| 100-4-31100-1400 | OTHER PAY/HOLIDAY | 726.08 | 14,562.53 | 698.95 | 9,228.65 | 5,333.88 | 63 |
| 100-4-31100-1500 | SECURITY WAGES | 0.00 | 5,000.00 | 400.00 | 1,200.00 | 3,800.00 | 24 |
| 100-4-31100-2100 | FICA | 2,982.27 | 39,396.24 | 2,672.14 | 25,153.51 | 14,242.73 | 64 |
| 100-4-31100-2200 | VRS | 6,590.96 | 95,315.81 | 7,405.30 | 60,825.22 | 34,490.59 | 64 |
| 100-4-31100-2300 | HEALTH INSURANCE | 5,405.08 | 85,182.00 | 6,258.00 | 53,806.38 | 31,375.62 | 63 |
| 100-4-31100-2400 | GROUP LIFE INSURANCE | 371.72 | 5,426.08 | 425.62 | 3,482.17 | 1,943.91 | 64 |
| 100-4-31100-2500 | STD/LONG-TERM DISABILITY | 43.72 | 137.47 | 0.00 | 34.38 | 103.09 | 25 |
| 100-4-31100-2600 | UNEMPLOYMENT INSURANCE | 0.00 | 69.15 | 0.00 | 10.59 | 58.56 | 15 |
| 100-4-31100-2700 | WORKER'S COMP | 0.00 | 15,902.11 | 0.00 | 0.00 | 15,902.11 | 0 |
| 100-4-31100-2710 | LODA INSURANCE | 0.00 | 3,621.00 | 0.00 | 0.00 | 3,621.00 | 0 |
| 100-4-31100-3310 | REPAIR & MAINT. SVCS | 0.00 | 2,000.00 | 0.00 | 10.49 | 1,989.51 | 1 |
| 100-4-31100-3320 | PROFESSIONAL SERVICES | 1,150.00 | 5,000.00 | 0.00 | 0.00 | 5,000.00 | 0 |
| 100-4-31100-3400 | CODE RED | 0.00 | 2,700.00 | 0.00 | 0.00 | 2,700.00 | 0 |
| 100-4-31100-3600 | ADVERTISING | 0.00 | 1,200.00 | 0.00 | 0.00 | 1,200.00 | 0 |
| 100-4-31100-5210 | POSTAGE | 0.00 | 500.00 | 0.00 | 96.75 | 403.25 | 19 |
| 100-4-31100-5230 | TELECOMMUNICATIONS | 300.47 | 11,640.00 | 667.21 | 5,058.87 | 6,581.13 | 43 |
| 100-4-31100-5305 | MOTOR VEHICLE INSURANCE | 0.00 | 3,451.55 | 0.00 | 0.00 | 3,451.55 | 0 |
| 100-4-31100-5306 | OTHER PROPERTY INSURANCE | 0.00 | 689.54 | 0.00 | 0.00 | 689.54 | 0 |
| 100-4-31100-5400 | TUITION REIMBURSEMENT | 0.00 | 5,500.00 | 0.00 | 5,500.00 | 0.00 | 100 |
| 100-4-31100-5501 | TRAVEL-MILEAGE/CONFERENCE/HOTEL | 0.00 | 3,000.00 | 0.00 | 2,276.16 | 723.84 | 76 |
| 100-4-31100-5700 | EVENTS | 0.00 | 15,000.00 | 0.00 | 247.85 | 14,752.15 | 2 |
| 100-4-31100-5800 | FIRE RANGE FEES | 0.00 | 5,400.00 | 23.97 | 3,501.06 | 1,898.94 | 65 |
| 100-4-31100-5801 | ATTORNEY FEES | 0.00 | 2,500.00 | 0.00 | 900.00 | 1,600.00 | 36 |

Town of Amherst
Statement of Revenue and Expenditures

| Expenditure Account | Description | Prior Yr Expd | Budgeted | Current Expd | YTD Expended | Unexpended | % Expd |
|---------------------|----------------------------------|------------------|-------------------|------------------|-------------------|-------------------|-----------|
| 100-4-31100-5810 | DUES & MEMBERSHIP | 150.00 | 8,000.00 | 0.00 | 33.38 | 7,966.62 | 0 |
| 100-4-31100-6001 | OFFICE SUPPLIES | 0.00 | 3,000.00 | 6.60 | 1,751.21 | 1,248.79 | 58 |
| 100-4-31100-6003 | CANINE SUPPLIES | 88.99 | 0.00 | 0.00 | 0.00 | 0.00 | 0 |
| 100-4-31100-6008 | FUEL | 1,730.08 | 20,000.00 | 853.21 | 11,148.97 | 8,851.03 | 56 |
| 100-4-31100-6009 | VEHICLE/POWER EQUIPMENT SUPPLIES | 15.09 | 12,000.00 | 22.70 | 7,858.37 | 4,141.63 | 65 |
| 100-4-31100-6010 | POLICE SUPPLIES | 1,525.92 | 34,000.00 | 25.03 | 12,252.18 | 21,747.82 | 36 |
| 100-4-31100-6011 | UNIFORMS | 21.84 | 7,000.00 | 299.34 | 3,173.70 | 3,826.30 | 45 |
| 100-4-31100-6030 | CRIME PREVENTION | 0.00 | 2,000.00 | 0.00 | 515.51 | 1,484.49 | 26 |
| 100-4-31100-6032 | INVESTIGATION EXPENSE | 0.00 | 3,000.00 | 0.00 | 0.00 | 3,000.00 | 0 |
| | 31100 POLICE DEPARTMENT | 51,811.91 | 913,513.33 | 55,554.24 | 536,379.20 | 377,134.13 | 59 |

Town of Amherst
Statement of Revenue and Expenditures

| Expenditure Account | Description | Prior Yr Expd | Budgeted | Current Expd | YTD Expended | Unexpended | % Expd |
|---------------------|-------------------------|------------------|------------------|--------------|------------------|------------------|-----------|
| 100-4-32200-0000 | CONTROL | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0 |
| 100-4-32200-5600 | FIRE DEPT CONTRIBUTIONS | 0.00 | 15,000.00 | 0.00 | 15,000.00 | 0.00 | 100 |
| 100-4-32200-5701 | FIRE PROGRAM GRANTS | 15,000.00 | 15,000.00 | 0.00 | 0.00 | 15,000.00 | 0 |
| | 32200 CONTROL | 15,000.00 | 30,000.00 | 0.00 | 15,000.00 | 15,000.00 | 50 |

Town of Amherst
Statement of Revenue and Expenditures

| Expenditure Account | Description | Prior Yr Expd | Budgeted | Current Expd | YTD Expended | Unexpended | % Expd |
|---------------------|--------------------|-----------------|------------------|-----------------|------------------|------------------|-----------|
| 100-4-41320-5100 | STREETLIGHTS | 2,541.88 | 35,665.00 | 2,460.42 | 18,408.61 | 17,256.39 | 52 |
| | 41320 Total | 2,541.88 | 35,665.00 | 2,460.42 | 18,408.61 | 17,256.39 | 52 |

Town of Amherst
Statement of Revenue and Expenditures

| Expenditure Account | Description | Prior Yr Expd | Budgeted | Current Expd | YTD Expended | Unexpended | % Expd |
|---------------------|----------------------------------|---------------|-----------|--------------|--------------|------------|--------|
| 100-4-43200-0000 | GENERAL MAINTENANCE | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0 |
| 100-4-43200-1100 | WAGES | 1,978.13 | 26,473.99 | 1,169.80 | 10,467.38 | 16,006.61 | 40 |
| 100-4-43200-1300 | PT WAGES | 466.94 | 19,834.36 | 481.35 | 10,474.88 | 9,359.48 | 53 |
| 100-4-43200-1400 | OTHER PAY/HOLIDAY | 0.00 | 410.62 | 0.00 | 9.58 | 401.04 | 2 |
| 100-4-43200-2100 | FICA | 187.55 | 3,574.00 | 116.64 | 1,388.52 | 2,185.48 | 39 |
| 100-4-43200-2200 | VRS | 485.87 | 5,435.11 | 286.36 | 2,290.24 | 3,144.87 | 42 |
| 100-4-43200-2300 | HEALTH INSURANCE | 463.13 | 5,632.20 | 311.25 | 3,574.34 | 2,057.86 | 63 |
| 100-4-43200-2400 | GROUP LIFE INSURANCE | 27.88 | 312.39 | 16.46 | 161.47 | 150.92 | 52 |
| 100-4-43200-2500 | HYBRID DISABILITY | 0.00 | 19.42 | 1.68 | 13.41 | 6.01 | 69 |
| 100-4-43200-2600 | UNEMPLOYMENT INSURANCE | 0.00 | 64.00 | 0.00 | 7.09 | 56.91 | 11 |
| 100-4-43200-2700 | WORKER'S COMP | 0.00 | 149.53 | 0.00 | 0.00 | 149.53 | 0 |
| 100-4-43200-3310 | MAINTENANCE CONTRACTS | 0.00 | 0.00 | 0.00 | 2,300.00 | 2,300.00 | 0 |
| 100-4-43200-5100 | ELECTRIC | 0.00 | 10,385.00 | 1,480.93 | 6,907.89 | 3,477.11 | 67 |
| 100-4-43200-5110 | HEATING SERVICES | 0.00 | 3,000.00 | 1,131.44 | 1,580.76 | 1,419.24 | 53 |
| 100-4-43200-5120 | WATER/SEWER | 238.55 | 4,303.82 | 0.00 | 1,719.32 | 2,584.50 | 40 |
| 100-4-43200-5230 | TELECOMMUNICATION | 1,297.04 | 12,588.00 | 985.55 | 9,639.64 | 2,948.36 | 77 |
| 100-4-43200-5304 | PROPERTY INSURANCE | 0.00 | 511.50 | 0.00 | 0.00 | 511.50 | 0 |
| 100-4-43200-5305 | MOTOR VEHICLE INSURANCE | 0.00 | 1,367.14 | 0.00 | 0.00 | 1,367.14 | 0 |
| 100-4-43200-5306 | OTHER PROPERTY INSURANCE | 0.00 | 3,421.11 | 0.00 | 0.00 | 3,421.11 | 0 |
| 100-4-43200-5308 | GENERAL LIABILITY INSURANCE | 0.00 | 5,553.00 | 0.00 | 0.00 | 5,553.00 | 0 |
| 100-4-43200-5410 | LEASE OF EQUIPMENT | 0.00 | 7,000.00 | 1,483.30 | 3,418.00 | 3,582.00 | 49 |
| 100-4-43200-5501 | TRAVEL-MILEAGE/CONFERENCE/HOTEL | 0.00 | 4,000.00 | 649.00 | 4,054.10 | 54.10 | 101 |
| 100-4-43200-6001 | OFFICE SUPPLIES | 1,650.00 | 750.00 | 0.00 | 260.80 | 489.20 | 35 |
| 100-4-43200-6005 | JANITORIAL SUPPLIES | 58.82 | 2,000.00 | 84.12 | 804.73 | 1,195.27 | 40 |
| 100-4-43200-6007 | REPAIR & MAINT. SUPPLIES | 224.93 | 20,000.00 | 2,736.98 | 21,516.88 | 1,516.88 | 108 |
| 100-4-43200-6008 | FUEL | 1,522.04 | 20,000.00 | 269.88 | 6,500.58 | 13,499.42 | 32 |
| 100-4-43200-6009 | VEHICLE/POWER EQUIPMENT SUPPLIES | 281.37 | 24,000.00 | 1,222.13 | 7,455.51 | 16,544.49 | 31 |

Town of Amherst
Statement of Revenue and Expenditures

| Expenditure Account | Description | Prior Yr Expd | Budgeted | Current Expd | YTD Expended | Unexpended | % Expd |
|---------------------|----------------------------------|-----------------|-------------------|------------------|-------------------|-------------------|-----------|
| 100-4-43200-6011 | UNIFORMS | 594.18 | 3,000.00 | 0.00 | 1,827.20 | 1,172.80 | 61 |
| 100-4-43200-6012 | CHRISTMAS DECORATIONS | 0.00 | 4,000.00 | 377.88- | 1,661.78 | 2,338.22 | 42 |
| 100-4-43200-6013 | AG SUPPLIES | 0.00 | 2,500.00 | 0.00 | 352.42 | 2,147.58 | 14 |
| 100-4-43200-8005 | EQUIPMENT/VEHICLES | 0.00 | 47,798.00 | 0.00 | 27,798.00 | 20,000.00 | 58 |
| | 43200 GENERAL MAINTENANCE | 9,476.43 | 238,083.19 | 12,048.99 | 126,184.52 | 111,898.67 | 53 |

Town of Amherst
Statement of Revenue and Expenditures

| Expenditure Account | Description | Prior Yr Expd | Budgeted | Current Expd | YTD Expended | Unexpended | % Expd |
|---------------------|-----------------------------|---------------|-----------------|--------------|--------------|-----------------|----------|
| 100-4-72100-5600 | VILLAGE GARDEN CLUB CONTRI. | 0.00 | 3,000.00 | 0.00 | 0.00 | 3,000.00 | 0 |
| | 72100 Total | 0.00 | 3,000.00 | 0.00 | 0.00 | 3,000.00 | 0 |

Town of Amherst
Statement of Revenue and Expenditures

| Expenditure Account | Description | Prior Yr Expd | Budgeted | Current Expd | YTD Expended | Unexpended | % Expd |
|---------------------|----------------------|---------------|-----------------|--------------|--------------|-----------------|----------|
| 100-4-72200-5600 | MUSEUM CONTRIBUTIONS | 0.00 | 2,500.00 | 0.00 | 0.00 | 2,500.00 | 0 |
| | 72200 Total | 0.00 | 2,500.00 | 0.00 | 0.00 | 2,500.00 | 0 |

Town of Amherst
Statement of Revenue and Expenditures

| Expenditure Account | Description | Prior Yr Expd | Budgeted | Current Expd | YTD Expended | Unexpended | % Expd |
|---------------------|------------------------------|---------------|------------------|---------------|-----------------|------------------|-----------|
| 100-4-81100-0000 | PLANNING/ZONING | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0 |
| 100-4-81100-3100 | PROFESSIONAL SERVICES | 0.00 | 10,000.00 | 0.00 | 0.00 | 10,000.00 | 0 |
| 100-4-81100-3600 | ADVERTISING | 195.13 | 1,500.00 | 204.77 | 956.99 | 543.01 | 64 |
| 100-4-81100-5210 | POSTAGE | 0.00 | 100.00 | 0.00 | 144.92 | 44.92- | 145 |
| 100-4-81100-5701 | PLANNING GRANTS | 0.00 | 0.00 | 0.00 | 1,227.00 | 1,227.00- | 0 |
| 100-4-81100-5810 | DUES/MEMBERSHIP | 0.00 | 1,227.00 | 0.00 | 0.00 | 1,227.00 | 0 |
| | 81100 PLANNING/ZONING | 195.13 | 12,827.00 | 204.77 | 2,328.91 | 10,498.09 | 18 |

Town of Amherst
Statement of Revenue and Expenditures

| Expenditure Account | Description | Prior Yr Expd | Budgeted | Current Expd | YTD Expended | Unexpended | % Expd |
|---------------------|-------------------------------------|---------------|-----------------|--------------|-----------------|-------------|------------|
| 100-4-83500-5600 | NEIGHBORS HELPING NEIGHBORS CONTRIB | 0.00 | 1,000.00 | 0.00 | 1,000.00 | 0.00 | 100 |
| | 83500 Total | 0.00 | 1,000.00 | 0.00 | 1,000.00 | 0.00 | 100 |

Town of Amherst
Statement of Revenue and Expenditures

| Expenditure Account | Description | Prior Yr Expd | Budgeted | Current Expd | YTD Expended | Unexpended | % Expd |
|---------------------|--|-------------------|---------------------|------------------|---------------------|--------------------|------------|
| 100-4-94000-0000 | CONTROL | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0 |
| 100-4-94000-5120 | TRANSFER TO SEWER | 0.00 | 216,469.73 | 0.00 | 216,469.73 | 0.00 | 100 |
| 100-4-94000-7000 | TRANSFER TO EDA | 0.00 | 4,349.58 | 0.00 | 4,349.58 | 0.00 | 100 |
| 100-4-94000-8000 | PURCHASE OF LAND/BUILDING | 0.00 | 0.00 | 237.00 | 357,904.55 | 357,904.55- | 0 |
| | 94000 CONTROL | 0.00 | 220,819.31 | 237.00 | 578,723.86 | 357,904.55- | 262 |
| | 4 Total | 112,881.88 | 1,919,242.48 | 91,050.68 | 1,530,520.77 | 388,721.71 | 80 |
| | GENERAL FUND Expenditure Totals | 112,881.88 | 1,919,242.48 | 91,050.68 | 1,530,520.77 | 388,721.71 | 80 |

| 100 GENERAL FUND | Prior | Current | YTD |
|------------------|------------|------------|--------------|
| Revenues: | 138,583.06 | 110,271.01 | 1,025,505.35 |
| Expenditures: | 112,881.88 | 91,050.68 | 1,530,520.77 |
| Net Income: | 25,701.18 | 19,220.33 | 505,015.42- |

Town of Amherst
Statement of Revenue and Expenditures

| Revenue Account | Description | Prior Yr Rev | Anticipated | Curr Rev | YTD Rev | Excess/Deficit | % Real |
|------------------|---|--------------|-------------|-------------|-----------------|-----------------|----------|
| 150-3-24010-0000 | ASSET FORFEITURE STATE FUNDS | 0.00 | 0.00 | 0.00 | 2,050.00 | 2,050.00 | 0 |
| | 24010 ASSET FORFEITURE STATE FUNDS | 0.00 | 0.00 | 0.00 | 2,050.00 | 2,050.00 | 0 |
| | 3 Total | 0.00 | 0.00 | 0.00 | 2,050.00 | 2,050.00 | 0 |
| | Fund 150 Revenue Totals | 0.00 | 0.00 | 0.00 | 2,050.00 | 2,050.00 | 0 |

Town of Amherst
Statement of Revenue and Expenditures

| 150 Fund | Prior | Current | YTD |
|---------------|-------|---------|----------|
| Revenues: | 0.00 | 0.00 | 2,050.00 |
| Expenditures: | 0.00 | 0.00 | 0.00 |
| Net Income: | 0.00 | 0.00 | 2,050.00 |

Town of Amherst
Statement of Revenue and Expenditures

| Revenue Account | Description | Prior Yr Rev | Anticipated | Curr Rev | YTD Rev | Excess/Deficit | % Real |
|------------------|-------------------------------|-------------------|---------------------|-------------------|-------------------|--------------------|-----------|
| 501-3-16080-0005 | WATER IN-TOWN BASE CHARGES | 22,842.54 | 285,052.37 | 53,289.24 | 210,762.46 | 74,289.91- | 74 |
| 501-3-16080-0006 | WATER OT BASE CHARGES | 14,889.17 | 176,256.18 | 20,764.22 | 97,783.22 | 78,472.96- | 55 |
| 501-3-16080-0007 | WATER IN-TOWN USAGE CHARGE | 31,340.44 | 429,477.74 | 76,274.71 | 312,309.73 | 117,168.01- | 73 |
| 501-3-16080-0008 | WATER OT USAGE CHARGES | 23,826.36 | 291,011.27 | 33,372.42 | 157,080.64 | 133,930.63- | 54 |
| 501-3-16080-0009 | PENALTIES | 1,825.76 | 25,000.00 | 3,226.40 | 20,624.75 | 4,375.25- | 82 |
| 501-3-16080-0010 | TRIP CHARGES | 500.00 | 8,000.00 | 850.00 | 5,200.00 | 2,800.00- | 65 |
| 501-3-16080-0011 | DORMANT ACCT FEE | 291.83 | 3,380.94 | 473.08 | 1,943.90 | 1,437.04- | 58 |
| 501-3-16080-0012 | FIRE SPRINKLERS | 397.00 | 4,599.00 | 794.00 | 3,176.00 | 1,423.00- | 69 |
| 501-3-16080-0013 | AVAILABILITY FEE | 1,210.30 | 5,000.00 | 0.00 | 4,630.56 | 369.44- | 93 |
| 501-3-16080-0014 | WATER CHARGES-SBC | 8,025.00 | 106,200.00 | 17,655.00 | 70,620.00 | 35,580.00- | 66 |
| 501-3-16080-0016 | SBC WATER CAPITAL COSTS REIMB | 2,185.60 | 26,227.20 | 4,371.20 | 17,484.80 | 8,742.40- | 67 |
| | 16080 Total | 107,334.00 | 1,360,204.70 | 211,070.27 | 901,616.06 | 458,588.64- | 66 |
| 501-3-18990-0005 | SALVAGED/SOLD PROPERTY | 0.00 | 9,039.60 | 0.00 | 0.00 | 9,039.60- | 0 |
| | 18990 Total | 0.00 | 9,039.60 | 0.00 | 0.00 | 9,039.60- | 0 |
| 501-3-21000-0000 | GRANT REVENUE | 0.00 | 0.00 | 0.00 | 187,585.34 | 187,585.34 | 0 |
| | 21000 GRANT REVENUE | 0.00 | 0.00 | 0.00 | 187,585.34 | 187,585.34 | 0 |
| 501-3-33020-0003 | BUILD BACK BETTER FUNDS | 0.00 | 0.00 | 0.00 | 637,141.46 | 637,141.46 | 0 |
| | 33020 Total | 0.00 | 0.00 | 0.00 | 637,141.46 | 637,141.46 | 0 |
| 501-3-41010-0001 | INSURANCE CLAIM REIMBURSEMENT | 0.00 | 18,425.85 | 0.00 | 0.00 | 18,425.85- | 0 |
| | 41010 Total | 0.00 | 18,425.85 | 0.00 | 0.00 | 18,425.85- | 0 |
| 501-3-41040-0006 | TRANSFER FROM OTHR FUNDS | 0.00 | 278,442.36 | 0.00 | 0.00 | 278,442.36- | 0 |
| | 41040 Total | 0.00 | 278,442.36 | 0.00 | 0.00 | 278,442.36- | 0 |

Town of Amherst
Statement of Revenue and Expenditures

| Revenue Account | Description | Prior Yr Rev | Anticipated | Curr Rev | YTD Rev | Excess/Deficit | % Real |
|------------------|----------------------------------|-------------------|---------------------|-------------------|---------------------|-------------------|------------|
| 501-3-41060-0007 | DEPOSIT-UTILITY ACCTS | 532.11- | 5,000.00 | 42.70- | 699.91 | 4,300.09- | 14 |
| | 41060 Total | 532.11- | 5,000.00 | 42.70- | 699.91 | 4,300.09- | 13 |
| 501-3-42000-0000 | RESERVE FUNDS | 0.00 | 30,205.00 | 0.00 | 0.00 | 30,205.00- | 0 |
| | 42000 RESERVE FUNDS | 0.00 | 30,205.00 | 0.00 | 0.00 | 30,205.00- | 0 |
| | 3 Total | 106,801.89 | 1,701,317.51 | 211,027.57 | 1,727,042.77 | 25,725.26 | 101 |
| | WATER FUND Revenue Totals | 106,801.89 | 1,701,317.51 | 211,027.57 | 1,727,042.77 | 25,725.26 | 101 |

Town of Amherst
Statement of Revenue and Expenditures

| Expenditure Account | Description | Prior Yr Expd | Budgeted | Current Expd | YTD Expended | Unexpended | % Expd |
|---------------------|---------------------------|-----------------|-------------------|-----------------|------------------|------------------|-----------|
| 501-4-12110-0000 | TOWN MANAGER | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0 |
| 501-4-12110-1100 | WAGES | 3,764.68 | 64,335.01 | 3,947.50 | 35,416.50 | 28,918.51 | 55 |
| 501-4-12110-1300 | PT WAGES | 419.44 | 5,717.50 | 439.82 | 3,947.10 | 1,770.40 | 69 |
| 501-4-12110-2100 | FICA | 336.94 | 5,359.02 | 354.50 | 3,156.24 | 2,202.78 | 59 |
| 501-4-12110-2200 | VRS | 1,076.84 | 15,459.70 | 1,235.82 | 9,924.23 | 5,535.47 | 64 |
| 501-4-12110-2300 | HEALTH INSURANCE | 370.62 | 8,135.40 | 415.30 | 3,322.35 | 4,813.05 | 41 |
| 501-4-12110-2400 | GROUP LIFE INSURANCE | 47.90 | 674.28 | 50.24 | 401.91 | 272.37 | 60 |
| 501-4-12110-2500 | STD/LONG-TERM DISABILITY | 86.16 | 339.69 | 22.58 | 180.64 | 159.05 | 53 |
| | 12110 TOWN MANAGER | 6,102.58 | 100,020.60 | 6,465.76 | 56,348.97 | 43,671.63 | 56 |

Town of Amherst
Statement of Revenue and Expenditures

| Expenditure Account | Description | Prior Yr Expd | Budgeted | Current Expd | YTD Expended | Unexpended | % Expd |
|---------------------|--------------------|---------------|-------------------|--------------|-----------------|------------------|----------|
| 501-4-12210-3150 | LEGAL FEE/STUDY | 0.00 | 100,000.00 | 0.00 | 6,280.50 | 93,719.50 | 6 |
| | 12210 Total | 0.00 | 100,000.00 | 0.00 | 6,280.50 | 93,719.50 | 6 |

Town of Amherst
Statement of Revenue and Expenditures

| Expenditure Account | Description | Prior Yr Expd | Budgeted | Current Expd | YTD Expended | Unexpended | % Expd |
|---------------------|---------------------------------|-----------------|------------------|-----------------|------------------|------------------|-----------|
| 501-4-12420-0000 | FINANCE DEPARTMENT | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0 |
| 501-4-12420-1100 | WAGES | 3,368.24 | 45,911.90 | 3,782.88 | 35,793.96 | 10,117.94 | 78 |
| 501-4-12420-1300 | PT WAGES | 617.73 | 11,272.66 | 848.32 | 6,914.49 | 4,358.17 | 61 |
| 501-4-12420-2100 | FICA | 284.59 | 4,374.62 | 354.69 | 3,125.81 | 1,248.81 | 71 |
| 501-4-12420-2200 | VRS | 683.60 | 10,183.95 | 920.64 | 6,130.86 | 4,053.09 | 60 |
| 501-4-12420-2300 | HEALTH INSURANCE | 231.28 | 8,761.20 | 464.04 | 2,455.97 | 6,305.23 | 28 |
| 501-4-12420-2400 | GROUP LIFE INSURANCE | 38.52 | 541.76 | 45.20 | 327.12 | 214.64 | 60 |
| 501-4-12420-2500 | HYBRID DISABILITY | 36.40 | 114.39 | 21.64 | 112.62 | 1.77 | 98 |
| 501-4-12420-3320 | SUPPORT CONTRACTS | 0.00 | 3,500.00 | 535.54 | 3,904.29 | 404.29- | 112 |
| 501-4-12420-5210 | POSTAGE | 342.15 | 4,200.00 | 359.84 | 2,888.93 | 1,311.07 | 69 |
| 501-4-12420-6001 | OFFICE SUPPLIES | 0.00 | 2,000.00 | 2,077.50 | 2,077.50 | 77.50- | 104 |
| | 12420 FINANCE DEPARTMENT | 5,602.51 | 90,860.48 | 9,410.29 | 63,731.55 | 27,128.93 | 70 |

Town of Amherst
Statement of Revenue and Expenditures

| Expenditure Account | Description | Prior Yr Expd | Budgeted | Current Expd | YTD Expended | Unexpended | % Expd |
|---------------------|---------------------------------|---------------|------------|--------------|--------------|------------|--------|
| 501-4-44000-0000 | WATER OPERATIONAL | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0 |
| 501-4-44000-1100 | WAGES | 13,010.88 | 138,693.83 | 17,393.72 | 154,360.87 | 15,667.04- | 111 |
| 501-4-44000-1300 | PT WAGES | 4,879.61 | 31,677.00 | 2,687.94 | 22,208.58 | 9,468.42 | 70 |
| 501-4-44000-1400 | OTHER/HOLIDAY | 181.90 | 5,023.13 | 350.90 | 4,389.70 | 633.43 | 87 |
| 501-4-44000-2100 | FICA | 1,385.99 | 13,417.64 | 1,556.45 | 13,796.62 | 378.98- | 103 |
| 501-4-44000-2200 | VRS | 3,056.73 | 31,626.29 | 4,083.52 | 31,708.67 | 82.38- | 100 |
| 501-4-44000-2300 | HEALTH INSURANCE | 2,799.87 | 31,290.00 | 4,179.40 | 33,472.94 | 2,182.94- | 107 |
| 501-4-44000-2400 | GROUP LIFE INSURANCE | 170.50 | 1,636.59 | 221.22 | 1,735.28 | 98.69- | 106 |
| 501-4-44000-2500 | LONG-TERM DISABILITY | 151.24 | 475.57 | 19.36 | 154.52 | 321.05 | 32 |
| 501-4-44000-2600 | UNEMPLOYEMENT INSURANCE | 0.00 | 32.00 | 0.00 | 14.90 | 17.10 | 47 |
| 501-4-44000-2700 | WORKER'S COMP | 0.00 | 2,281.86 | 0.00 | 0.00 | 2,281.86 | 0 |
| 501-4-44000-3140 | TESTING SERVICES | 916.50 | 20,000.00 | 332.00 | 3,814.00 | 16,186.00 | 19 |
| 501-4-44000-3150 | PROFESSIONAL SVCS | 250.00 | 6,200.00 | 250.00 | 1,750.00 | 4,450.00 | 28 |
| 501-4-44000-3310 | REPAIR & MAINT. SVCS | 0.00 | 10,000.00 | 0.00 | 5,351.53 | 4,648.47 | 54 |
| 501-4-44000-3600 | ADVERTISING | 0.00 | 2,000.00 | 0.00 | 461.77 | 1,538.23 | 23 |
| 501-4-44000-5100 | ELECTRICAL SVCS | 0.00 | 75,400.00 | 8,261.35 | 50,750.30 | 24,649.70 | 67 |
| 501-4-44000-5120 | WATER & SEWER | 6,185.12 | 93,830.71 | 0.00 | 35,387.03 | 58,443.68 | 38 |
| 501-4-44000-5210 | POSTAGE | 0.00 | 2,000.00 | 0.00 | 15.60 | 1,984.40 | 1 |
| 501-4-44000-5230 | TELECOMMUNICATIONS | 335.47 | 7,500.00 | 342.11 | 2,703.75 | 4,796.25 | 36 |
| 501-4-44000-5301 | TRAVEL-MILEAGE/HOTEL/CONFERENCE | 0.00 | 1,500.00 | 0.00 | 0.00 | 1,500.00 | 0 |
| 501-4-44000-5304 | PROPERTY INSURANCE | 0.00 | 2,951.04 | 0.00 | 0.00 | 2,951.04 | 0 |
| 501-4-44000-5305 | MOTOR VEHICLE INSURANCE | 0.00 | 437.65 | 0.00 | 0.00 | 437.65 | 0 |
| 501-4-44000-5501 | TRAVEL-MILEAGE/HOTEL/CONFERENCE | 0.00 | 0.00 | 0.00 | 250.00 | 250.00- | 0 |
| 501-4-44000-5600 | PERMITS | 0.00 | 7,000.00 | 0.00 | 3,558.00 | 3,442.00 | 51 |
| 501-4-44000-5810 | DUES & MEMBERSHIPS | 0.00 | 2,000.00 | 212.00 | 511.19 | 1,488.81 | 26 |
| 501-4-44000-6001 | OFFICE SUPPLIES | 0.00 | 2,000.00 | 0.00 | 11.94 | 1,988.06 | 1 |
| 501-4-44000-6004 | LAB SUPPLIES | 740.47 | 20,000.00 | 0.00 | 3,586.94 | 16,413.06 | 18 |

Town of Amherst
Statement of Revenue and Expenditures

| Expenditure Account | Description | Prior Yr Expd | Budgeted | Current Expd | YTD Expended | Unexpended | % Expd |
|---------------------|--------------------------------|------------------|-------------------|------------------|-------------------|-------------------|-----------|
| 501-4-44000-6007 | REPAIR & MAINT. SUPPLIES | 5,451.92 | 78,630.85 | 0.00 | 39,458.99 | 39,171.86 | 50 |
| 501-4-44000-6008 | FUEL/OIL | 0.00 | 2,000.00 | 0.00 | 0.00 | 2,000.00 | 0 |
| 501-4-44000-6009 | VEHICLE & EQUIP SUPPLIES | 0.00 | 3,000.00 | 0.00 | 460.00 | 2,540.00 | 15 |
| 501-4-44000-6011 | UNIFORMS | 0.00 | 1,500.00 | 0.00 | 991.10 | 508.90 | 66 |
| 501-4-44000-6051 | CHEMICALS | 7,730.46 | 108,000.00 | 17,728.66 | 64,127.57 | 43,872.43 | 59 |
| | 44000 WATER OPERATIONAL | 47,246.66 | 702,104.16 | 57,618.63 | 475,031.79 | 227,072.37 | 68 |

Town of Amherst
Statement of Revenue and Expenditures

| Expenditure Account | Description | Prior Yr Expd | Budgeted | Current Expd | YTD Expended | Unexpended | % Expd |
|---------------------|----------------------------------|------------------|-------------------|------------------|------------------|-------------------|-----------|
| 501-4-45000-0000 | WATER MAINTENANCE | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0 |
| 501-4-45000-1100 | WAGES | 9,890.59 | 132,369.94 | 5,849.02 | 52,336.92 | 80,033.02 | 40 |
| 501-4-45000-1200 | PT WAGES | 0.00 | 3,529.57 | 0.00 | 47.86 | 3,481.71 | 1 |
| 501-4-45000-1300 | PT WAGES | 14.65 | 2,053.10 | 0.00 | 653.25 | 1,399.85 | 32 |
| 501-4-45000-2100 | FICA | 759.95 | 10,553.38 | 399.23 | 3,666.77 | 6,886.61 | 35 |
| 501-4-45000-2200 | VRS | 2,181.33 | 27,175.55 | 1,281.95 | 10,289.30 | 16,886.25 | 38 |
| 501-4-45000-2300 | HEALTH INSURANCE | 2,072.91 | 28,161.00 | 1,393.40 | 11,147.49 | 17,013.51 | 40 |
| 501-4-45000-2400 | GROUP LIFE INSURANCE | 125.40 | 1,561.97 | 73.68 | 589.54 | 972.43 | 38 |
| 501-4-45000-2500 | HYBRID DISABILITY | 0.00 | 97.10 | 8.32 | 58.24 | 38.86 | 60 |
| 501-4-45000-2700 | WORKER'S COMP | 0.00 | 5,376.92 | 0.00 | 0.00 | 5,376.92 | 0 |
| 501-4-45000-5130 | MISS UTILITY | 47.15 | 800.00 | 37.20 | 448.45 | 351.55 | 56 |
| 501-4-45000-5305 | MOTOR VEHICLE INSURANCE | 0.00 | 1,367.14 | 0.00 | 0.00 | 1,367.14 | 0 |
| 501-4-45000-5410 | LEASE OF EQUIPMENT | 0.00 | 5,000.00 | 0.00 | 375.00 | 4,625.00 | 8 |
| 501-4-45000-5501 | TRAVEL-MILEAGE/CONFERENCE/HOTEL | 108.49 | 2,000.00 | 130.00 | 130.00 | 1,870.00 | 6 |
| 501-4-45000-5810 | DUES & MEMBERSHIP | 0.00 | 200.00 | 0.00 | 0.00 | 200.00 | 0 |
| 501-4-45000-6007 | REPAIR & MAINT. SUPPLIES | 79.39 | 25,000.00 | 2,530.77 | 5,084.26 | 19,915.74 | 20 |
| 501-4-45000-6009 | VEHICLE/POWER EQUIPMENT SUPPLIES | 0.00 | 9,039.60 | 0.00 | 0.00 | 9,039.60 | 0 |
| | 45000 WATER MAINTENANCE | 15,279.86 | 254,285.27 | 11,703.57 | 84,827.08 | 169,458.19 | 33 |

Town of Amherst
Statement of Revenue and Expenditures

| Expenditure Account | Description | Prior Yr Expd | Budgeted | Current Expd | YTD Expended | Unexpended | % Expd |
|---------------------|------------------------------------|-----------------|-------------|--------------|-------------------|--------------------|----------|
| 501-4-94000-0000 | CONTROL | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0 |
| 501-4-94000-8002 | WATER TREATMENT PLANT IMPROVEMENTS | 0.00 | 0.00 | 0.00 | 3,044.01 | 3,044.01- | 0 |
| 501-4-94000-8003 | SUNSET WATERLINE REPLACEMENT | 2,500.00 | 0.00 | 0.00 | 710,813.31 | 710,813.31- | 0 |
| | 94000 CONTROL | 2,500.00 | 0.00 | 0.00 | 713,857.32 | 713,857.32- | 0 |

Town of Amherst
Statement of Revenue and Expenditures

| Expenditure Account | Description | Prior Yr Expd | Budgeted | Current Expd | YTD Expended | Unexpended | % Expd |
|---------------------|----------------------------------|------------------|---------------------|------------------|---------------------|-------------------|-----------|
| 501-4-95000-0000 | DEBT SERVICE | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0 |
| 501-4-95000-9000 | 60W W/L PRINCIPLE | 0.00 | 18,258.30 | 0.00 | 8,927.28 | 9,331.02 | 49 |
| 501-4-95000-9001 | 60W W/L INTEREST | 0.00 | 10,785.62 | 0.00 | 5,594.68 | 5,190.94 | 52 |
| 501-4-95000-9004 | MAINSTREET W/L PRINCIPLE | 0.00 | 83,792.13 | 0.00 | 41,198.24 | 42,593.89 | 49 |
| 501-4-95000-9005 | MAINSTREET W/L INTEREST | 0.00 | 39,159.55 | 0.00 | 20,277.60 | 18,881.95 | 52 |
| 501-4-95000-9006 | STERLING BANK DEBT REFI PRIN | 8,810.02 | 109,311.69 | 0.00 | 63,765.20 | 45,546.49 | 58 |
| 501-4-95000-9007 | STERLING BANK DEBT REFI INTEREST | 1,753.40 | 17,891.54 | 0.00 | 10,881.06 | 7,010.48 | 61 |
| 501-4-95000-9008 | WATER PLANT UPGRADES PRINCIPLES | 0.00 | 95,099.78 | 0.00 | 46,740.52 | 48,359.26 | 49 |
| 501-4-95000-9009 | WATER PLANT UPGRADES INTEREST | 0.00 | 79,748.40 | 0.00 | 40,683.57 | 39,064.83 | 51 |
| | 95000 DEBT SERVICE | 10,563.42 | 454,047.01 | 0.00 | 238,068.15 | 215,978.86 | 52 |
| | 4 Total | 87,295.03 | 1,701,317.52 | 85,198.25 | 1,638,145.36 | 63,172.16 | 96 |

| 501 WATER FUND | | Prior | Current | YTD |
|--------------------------------------|--|------------------|---------------------|---------------------|
| Revenues: | | 106,801.89 | 211,027.57 | 1,727,042.77 |
| Expenditures: | | 87,295.03 | 85,198.25 | 1,638,145.36 |
| Net Income: | | 19,506.86 | 125,829.32 | 88,897.41 |
| WATER FUND Expenditure Totals | | 87,295.03 | 1,701,317.52 | 1,638,145.36 |
| | | | | 63,172.16 |
| | | | | 96 |

Town of Amherst
Statement of Revenue and Expenditures

| Revenue Account | Description | Prior Yr Rev | Anticipated | Curr Rev | YTD Rev | Excess/Deficit | % Real |
|------------------|----------------------------------|------------------|---------------------|-------------------|-------------------|--------------------|------------|
| 502-3-16080-0005 | SEWER IN-TOWN BASE CHARGES | 31,939.46 | 408,714.71 | 79,163.67 | 309,875.79 | 98,838.92- | 76 |
| 502-3-16080-0006 | SEWER OT BASE CHARGES | 10,252.92 | 124,433.56 | 15,911.61 | 70,991.26 | 53,442.30- | 57 |
| 502-3-16080-0007 | SEWER IN-TOWN USAGE CHARGE | 21,575.55 | 320,678.09 | 54,644.05 | 221,102.97 | 99,575.12- | 69 |
| 502-3-16080-0008 | SEWER OT USAGE CHARGE | 8,282.02 | 101,102.27 | 12,785.89 | 57,228.14 | 43,874.13- | 57 |
| 502-3-16080-0009 | PENALTIES | 2,077.23 | 25,000.00 | 3,600.21 | 21,294.07 | 3,705.93- | 85 |
| 502-3-16080-0011 | DORMANT ACCT FEE | 443.67 | 5,010.30 | 625.17 | 2,610.18 | 2,400.12- | 52 |
| 502-3-16080-0012 | AVALABILITY FEE | 672.58 | 1,000.00 | 0.00 | 0.00 | 1,000.00- | 0 |
| | 16080 Total | 75,243.43 | 985,938.93 | 166,730.60 | 683,102.41 | 302,836.52- | 69 |
| 502-3-19020-0003 | SBC-RUT. CREEK OPERATIONS | 0.00 | 68,000.00 | 23,246.52 | 85,412.34 | 17,412.34 | 126 |
| 502-3-19020-0004 | SBC SEWER REHAB | 0.00 | 11,172.00 | 2,793.00 | 11,172.00 | 0.00 | 100 |
| | 19020 Total | 0.00 | 79,172.00 | 26,039.52 | 96,584.34 | 17,412.34 | 121 |
| 502-3-24040-0003 | NUTRIENT CREDIT | 0.00 | 400.00 | 0.00 | 552.81 | 152.81 | 138 |
| | 24040 Total | 0.00 | 400.00 | 0.00 | 552.81 | 152.81 | 138 |
| 502-3-41010-0001 | INSURANCE CLAIM REIMBURSEMENT | 0.00 | 7,882.21 | 0.00 | 0.00 | 7,882.21- | 0 |
| | 41010 Total | 0.00 | 7,882.21 | 0.00 | 0.00 | 7,882.21- | 0 |
| 502-3-41040-0006 | TRANSFER FROM OTHER FUNDS | 0.00 | 218,976.28 | 0.00 | 216,469.73 | 2,506.55- | 99 |
| | 41040 Total | 0.00 | 218,976.28 | 0.00 | 216,469.73 | 2,506.55- | 98 |
| 502-3-42000-0000 | RESERVE FUNDS | 0.00 | 6,175.00 | 0.00 | 0.00 | 6,175.00- | 0 |
| | 42000 RESERVE FUNDS | 0.00 | 6,175.00 | 0.00 | 0.00 | 6,175.00- | 0 |
| | 3 Total | 75,243.43 | 1,298,544.42 | 192,770.12 | 996,709.29 | 301,835.13- | 76 |
| | SEWER FUND Revenue Totals | 75,243.43 | 1,298,544.42 | 192,770.12 | 996,709.29 | 301,835.13- | 76 |

Town of Amherst
Statement of Revenue and Expenditures

| Expenditure Account | Description | Prior Yr Expd | Budgeted | Current Expd | YTD Expended | Unexpended | % Expd |
|---------------------|--------------------------|-----------------|------------------|-----------------|------------------|------------------|-----------|
| 502-4-12110-0000 | CONTROL | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0 |
| 502-4-12110-1100 | WAGES | 2,823.52 | 41,053.95 | 2,960.62 | 26,562.36 | 14,491.59 | 65 |
| 502-4-12110-1300 | PT WAGES | 377.50 | 5,717.50 | 439.82 | 3,947.10 | 1,770.40 | 69 |
| 502-4-12110-2100 | FICA | 257.54 | 3,578.02 | 274.30 | 2,442.61 | 1,135.41 | 68 |
| 502-4-12110-2200 | VRS | 807.64 | 9,865.26 | 926.88 | 7,443.29 | 2,421.97 | 75 |
| 502-4-12110-2300 | HEALTH INSURANCE | 277.98 | 4,005.12 | 311.48 | 2,491.80 | 1,513.32 | 62 |
| 502-4-12110-2400 | GROUP LIFE INSURANCE | 35.92 | 484.44 | 37.68 | 301.43 | 183.01 | 62 |
| 502-4-12110-2500 | STD/LONG-TERM DISABILITY | 64.64 | 216.76 | 16.94 | 135.52 | 81.24 | 63 |
| | 12110 CONTROL | 4,644.74 | 64,921.05 | 4,967.72 | 43,324.11 | 21,596.94 | 67 |

Town of Amherst
Statement of Revenue and Expenditures

| Expenditure Account | Description | Prior Yr Expd | Budgeted | Current Expd | YTD Expended | Unexpended | % Expd |
|---------------------|---------------------------------|-----------------|------------------|-----------------|------------------|------------------|-----------|
| 502-4-12420-0000 | FINANCE DEPARTMENT | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0 |
| 502-4-12420-1100 | WAGES | 2,767.33 | 37,720.66 | 2,521.90 | 27,867.79 | 9,852.87 | 74 |
| 502-4-12420-1300 | PT WAGES | 602.29 | 10,990.84 | 827.11 | 6,741.61 | 4,249.23 | 61 |
| 502-4-12420-2100 | FICA | 238.23 | 3,726.43 | 256.45 | 2,526.62 | 1,199.81 | 68 |
| 502-4-12420-2200 | VRS | 571.06 | 8,249.54 | 613.76 | 4,692.02 | 3,557.52 | 57 |
| 502-4-12420-2300 | HEALTH INSURANCE | 222.04 | 6,758.64 | 309.36 | 2,017.45 | 4,741.19 | 30 |
| 502-4-12420-2400 | GROUP LIFE INSURANCE | 32.31 | 445.10 | 30.14 | 252.90 | 192.20 | 57 |
| 502-4-12420-2500 | HYBRID DISABILITY | 24.28 | 0.00 | 14.43 | 75.09 | 75.09- | 0 |
| 502-4-12420-3320 | SERVICE CONTRACTS | 0.00 | 3,500.00 | 535.53 | 3,904.28 | 404.28- | 112 |
| 502-4-12420-5210 | POSTAGE | 342.15 | 4,500.00 | 359.83 | 2,888.88 | 1,611.12 | 64 |
| 502-4-12420-6001 | OFFICE SUPPLIES | 0.00 | 2,000.00 | 2,077.50 | 2,077.50 | 77.50- | 104 |
| | 12420 FINANCE DEPARTMENT | 4,799.69 | 77,891.21 | 7,546.01 | 53,044.14 | 24,847.07 | 68 |

Town of Amherst
Statement of Revenue and Expenditures

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| Expenditure Account | Description | Prior Yr Expd | Budgeted | Current Expd | YTD Expended | Unexpended | % Expd |
|---------------------|---------------------------------|---------------|------------|--------------|--------------|------------|--------|
| 502-4-44000-0000 | SEWER OPERATIONAL | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0 |
| 502-4-44000-1100 | WAGES | 16,047.52 | 176,872.50 | 16,875.60 | 151,411.11 | 25,461.39 | 86 |
| 502-4-44000-1400 | OTHER/HOLIDAY | 516.58 | 7,152.32 | 493.26 | 5,525.73 | 1,626.59 | 77 |
| 502-4-44000-2100 | FICA | 1,212.83 | 14,077.90 | 1,332.08 | 12,040.42 | 2,037.48 | 86 |
| 502-4-44000-2200 | VRS | 3,711.61 | 38,098.65 | 3,892.22 | 31,180.02 | 6,918.63 | 82 |
| 502-4-44000-2300 | HEALTH INSURANCE | 2,786.13 | 31,290.00 | 3,121.60 | 24,972.58 | 6,317.42 | 80 |
| 502-4-44000-2400 | GROUP LIFE INSURANCE | 205.18 | 2,087.10 | 215.14 | 1,706.01 | 381.09 | 82 |
| 502-4-44000-2500 | LONG-TERM DISABILITY | 85.72 | 269.54 | 43.25 | 346.00 | 76.46- | 128 |
| 502-4-44000-2600 | UNEMPLOYMENT INSURANCE | 0.00 | 24.00 | 0.00 | 0.00 | 24.00 | 0 |
| 502-4-44000-2700 | WORKER'S COMP | 0.00 | 3,396.67 | 0.00 | 0.00 | 3,396.67 | 0 |
| 502-4-44000-3120 | SLUDGE & TRASH REMOVAL-RUT CRK. | 0.00 | 10,000.00 | 1,796.50 | 5,822.75 | 4,177.25 | 58 |
| 502-4-44000-3140 | TESTING SERVICES | 8,496.40 | 53,655.29 | 3,969.00 | 34,792.40 | 18,862.89 | 65 |
| 502-4-44000-3150 | PROFESSIONAL SVCS | 250.00 | 3,000.00 | 250.00 | 1,750.00 | 1,250.00 | 58 |
| 502-4-44000-3310 | REPAIR & MAINT. SVCS-RUT CRK | 0.00 | 25,000.00 | 0.00 | 24,141.53 | 858.47 | 97 |
| 502-4-44000-3600 | ADVERTISING | 0.00 | 500.00 | 0.00 | 0.00 | 500.00 | 0 |
| 502-4-44000-5100 | ELECTRICAL SVCS-RUT CRK | 0.00 | 66,000.00 | 7,069.39 | 48,412.63 | 17,587.37 | 73 |
| 502-4-44000-5120 | WATER, SEWER - RUT. CRK. | 218.06 | 10,644.56 | 0.00 | 18,283.51 | 7,638.95- | 172 |
| 502-4-44000-5130 | ELECTRICAL SVCS-PUMP STATION | 0.00 | 1,850.00 | 386.51 | 1,260.47 | 589.53 | 68 |
| 502-4-44000-5140 | WATER,SEWER-PUMP STATION | 15.60 | 204.60 | 0.00 | 101.14 | 103.46 | 49 |
| 502-4-44000-5210 | POSTAGE | 0.00 | 50.00 | 0.00 | 104.80 | 54.80- | 210 |
| 502-4-44000-5230 | TELECOMMUNICATIONS | 585.58 | 5,976.00 | 806.70 | 6,450.76 | 474.76- | 108 |
| 502-4-44000-5304 | PROPERTY INSURANCE | 0.00 | 4,398.81 | 0.00 | 0.00 | 4,398.81 | 0 |
| 502-4-44000-5305 | MOTOR VEHICLE INSURANCE | 0.00 | 415.38 | 0.00 | 0.00 | 415.38 | 0 |
| 502-4-44000-5501 | TRAVEL-MILEAGE/HOTEL/CONFERENCE | 0.00 | 3,000.00 | 0.00 | 0.00 | 3,000.00 | 0 |
| 502-4-44000-5600 | PERMITS | 0.00 | 4,000.00 | 0.00 | 4,523.00 | 523.00- | 113 |
| 502-4-44000-5810 | DUES & MEMBERSHIPS | 0.00 | 2,000.00 | 212.00 | 372.16 | 1,627.84 | 19 |
| 502-4-44000-6001 | OFFICE SUPPLIES | 0.00 | 2,000.00 | 0.00 | 11.94 | 1,988.06 | 1 |

Town of Amherst
Statement of Revenue and Expenditures

| Expenditure Account | Description | Prior Yr Expd | Budgeted | Current Expd | YTD Expended | Unexpended | % Expd |
|---------------------|------------------------------------|------------------|-------------------|------------------|-------------------|-------------------|-----------|
| 502-4-44000-6004 | LAB SUPPLIES | 0.00 | 10,000.00 | 0.00 | 2,412.01 | 7,587.99 | 24 |
| 502-4-44000-6007 | REPAIR & MAINT. SUPPLIES-RUT. CRK. | 135.80 | 59,057.21 | 0.00 | 35,258.80 | 23,798.41 | 60 |
| 502-4-44000-6008 | FUEL/OIL | 484.40 | 3,000.00 | 93.54 | 1,418.71 | 1,581.29 | 47 |
| 502-4-44000-6009 | VEHICLE & EQUIP SUPPLIES | 0.00 | 3,000.00 | 0.00 | 30.00 | 2,970.00 | 1 |
| 502-4-44000-6011 | UNIFORMS | 0.00 | 2,000.00 | 0.00 | 991.10 | 1,008.90 | 50 |
| 502-4-44000-6051 | CHEMICALS - RUT. CREEK | 2,632.50 | 10,000.00 | 0.00 | 10,530.00 | 530.00- | 105 |
| | 44000 SEWER OPERATIONAL | 37,383.91 | 553,020.53 | 40,556.79 | 423,849.58 | 129,170.95 | 77 |

Town of Amherst
Statement of Revenue and Expenditures

| Expenditure Account | Description | Prior Yr Expd | Budgeted | Current Expd | YTD Expended | Unexpended | % Expd |
|---------------------|--------------------------------|------------------|-------------------|------------------|------------------|-------------------|-----------|
| 502-4-45000-0000 | SEWER MAINTENANCE | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0 |
| 502-4-45000-1100 | WAGES | 9,890.59 | 132,369.94 | 5,849.02 | 52,336.92 | 80,033.02 | 40 |
| 502-4-45000-1300 | PT WAGES | 14.65 | 3,529.57 | 0.00 | 653.25 | 2,876.32 | 19 |
| 502-4-45000-1400 | OTHER PAY/HOLIDAY | 0.00 | 2,053.10 | 0.00 | 47.86 | 2,005.24 | 2 |
| 502-4-45000-2100 | FICA | 759.95 | 10,553.38 | 399.23 | 3,666.77 | 6,886.61 | 35 |
| 502-4-45000-2200 | VRS | 2,181.33 | 27,175.55 | 1,281.95 | 10,255.92 | 16,919.63 | 38 |
| 502-4-45000-2300 | HEALTH INSURANCE | 2,072.91 | 28,161.00 | 1,393.40 | 11,147.49 | 17,013.51 | 40 |
| 502-4-45000-2400 | GROUP LIFE INSURANCE | 125.40 | 1,561.97 | 73.68 | 589.54 | 972.43 | 38 |
| 502-4-45000-2500 | HYBRID DISABILITY | 0.00 | 97.10 | 8.49 | 67.92 | 29.18 | 70 |
| 502-4-45000-5305 | MOTOR VEHICLE INSURANCE | 0.00 | 1,367.14 | 0.00 | 0.00 | 1,367.14 | 0 |
| 502-4-45000-6007 | REPAIR & MAINT. SUPPLIES | 79.39 | 10,000.00 | 2,527.79 | 15,035.77 | 5,035.77- | 150 |
| | 45000 SEWER MAINTENANCE | 15,124.22 | 216,868.75 | 11,533.56 | 93,801.44 | 123,067.31 | 43 |

Town of Amherst
Statement of Revenue and Expenditures

| Expenditure Account | Description | Prior Yr Expd | Budgeted | Current Expd | YTD Expended | Unexpended | % Expd |
|---------------------|-------------------------------|---------------|-------------|--------------|------------------|-------------------|----------|
| 502-4-94000-0000 | CAPITAL PROJECTS | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0 |
| 502-4-94000-8000 | SLIPLINING PROJECT | 0.00 | 0.00 | 0.00 | 87,861.48 | 87,861.48- | 0 |
| | 94000 CAPITAL PROJECTS | 0.00 | 0.00 | 0.00 | 87,861.48 | 87,861.48- | 0 |

Town of Amherst
Statement of Revenue and Expenditures

| Expenditure Account | Description | Prior Yr Expd | Budgeted | Current Expd | YTD Expended | Unexpended | % Expd |
|---------------------|----------------------------------|------------------|-------------------|--------------|-------------------|-------------------|-----------|
| 502-4-95000-0000 | DEBT SERVICE | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0 |
| 502-4-95000-9002 | STERLING BANK WWTP REFI PRIN | 18,721.30 | 232,287.34 | 0.00 | 135,500.92 | 96,786.42 | 58 |
| 502-4-95000-9003 | STERLING BANK WWTP REFI INTEREST | 3,726.00 | 38,019.53 | 0.00 | 23,122.32 | 14,897.21 | 61 |
| 502-4-95000-9004 | SEWER REHAB PRINCIPLE | 5,865.15 | 72,094.24 | 0.00 | 41,791.26 | 30,302.98 | 58 |
| 502-4-95000-9005 | SEWER REHAB INTEREST | 3,762.85 | 43,441.76 | 0.00 | 25,604.74 | 17,837.02 | 59 |
| | 95000 DEBT SERVICE | 32,075.30 | 385,842.87 | 0.00 | 226,019.24 | 159,823.63 | 59 |

Town of Amherst
Statement of Revenue and Expenditures

| Expenditure Account | Description | Prior Yr Expd | Budgeted | Current Expd | YTD Expended | Unexpended | % Expd |
|--------------------------------------|-------------|------------------|---------------------|------------------|-------------------|-------------------|-----------|
| 4 Total | | 94,027.86 | 1,298,544.41 | 64,604.08 | 927,899.99 | 370,644.42 | 71 |
| SEWER FUND Expenditure Totals | | | | | | | |
| | | 94,027.86 | 1,298,544.41 | 64,604.08 | 927,899.99 | 370,644.42 | 71 |

| 502 SEWER FUND | Prior | Current | YTD |
|----------------|------------|------------|------------|
| Revenues: | 75,243.43 | 192,770.12 | 996,709.29 |
| Expenditures: | 94,027.86 | 64,604.08 | 927,899.99 |
| Net Income: | 18,784.43- | 128,166.04 | 68,809.30 |

Town of Amherst
Statement of Revenue and Expenditures

| Revenue Account | Description | Prior Yr Rev | Anticipated | Curr Rev | YTD Rev | Excess/Deficit | % Real |
|------------------|------------------------------------|------------------|-------------------|------------------|-------------------|-------------------|-----------|
| 514-3-16080-0005 | GARBAGE IT CHARGES | 12,345.62 | 147,337.50 | 24,863.64 | 99,555.05 | 47,782.45- | 68 |
| 514-3-16080-0006 | GARBAGE OT CHARGES | 1,700.00 | 19,512.50 | 3,468.75 | 13,666.81 | 5,845.69- | 70 |
| 514-3-16080-0009 | PENALTIES | 250.35 | 5,000.00 | 626.93 | 3,446.16 | 1,553.84- | 69 |
| | 16080 Total | 14,295.97 | 171,850.00 | 28,959.32 | 116,668.02 | 55,181.98- | 67 |
| | 3 Total | 14,295.97 | 171,850.00 | 28,959.32 | 116,668.02 | 55,181.98- | 67 |
| | GARBAGE FUND Revenue Totals | 14,295.97 | 171,850.00 | 28,959.32 | 116,668.02 | 55,181.98- | 67 |

Town of Amherst
Statement of Revenue and Expenditures

| Expenditure Account | Description | Prior Yr Expd | Budgeted | Current Expd | YTD Expended | Unexpended | % Expd |
|---------------------|---------------------------|---------------|-----------------|---------------|-----------------|-----------------|-----------|
| 514-4-12110-0000 | TOWN MANAGER | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0 |
| 514-4-12110-1100 | WAGES | 282.34 | 1,282.94 | 296.06 | 2,656.18 | 1,373.24- | 207 |
| 514-4-12110-1300 | PT WAGES | 41.94 | 0.00 | 0.00 | 0.00 | 0.00 | 0 |
| 514-4-12110-2100 | FICA | 26.08 | 98.14 | 24.06 | 214.08 | 115.94- | 218 |
| 514-4-12110-2200 | VRS | 80.76 | 308.29 | 92.68 | 744.27 | 435.98- | 241 |
| 514-4-12110-2300 | HEALTH INSURANCE | 27.80 | 125.16 | 31.14 | 249.12 | 123.96- | 199 |
| 514-4-12110-2400 | GROUP LIFE INSURANCE | 3.60 | 15.14 | 3.76 | 30.09 | 14.95- | 199 |
| 514-4-12110-2500 | STD/LONG-TERM DISABILITY | 6.40 | 6.77 | 1.68 | 13.44 | 6.67- | 199 |
| 514-4-12110-5000 | CONTINGENCY | 0.00 | 7,087.50 | 0.00 | 0.00 | 7,087.50 | 0 |
| | 12110 TOWN MANAGER | 468.92 | 8,923.94 | 449.38 | 3,907.18 | 5,016.76 | 44 |

Town of Amherst
Statement of Revenue and Expenditures

| Expenditure Account | Description | Prior Yr Expd | Budgeted | Current Expd | YTD Expended | Unexpended | % Expd |
|---------------------|---------------------------------|---------------|-----------------|---------------|-----------------|---------------|-----------|
| 514-4-12420-0000 | FINANCE DEPARTMENT | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0 |
| 514-4-12420-1100 | WAGES | 141.77 | 1,043.57 | 168.12 | 1,530.10 | 486.53- | 147 |
| 514-4-12420-1300 | PT WAGES | 15.44 | 281.82 | 21.22 | 172.94 | 108.88 | 61 |
| 514-4-12420-2100 | FICA | 11.20 | 169.42 | 14.47 | 124.33 | 45.09 | 73 |
| 514-4-12420-2200 | VRS | 28.62 | 430.50 | 40.90 | 263.31 | 167.19 | 61 |
| 514-4-12420-2300 | HEALTH INSURANCE | 9.24 | 375.48 | 20.62 | 103.35 | 272.13 | 28 |
| 514-4-12420-2400 | GROUP LIFE INSURANCE | 1.60 | 22.81 | 2.02 | 13.97 | 8.84 | 61 |
| 514-4-12420-2500 | HYBRID DISABILITY | 1.36 | 5.08 | 0.96 | 4.93 | 0.15 | 97 |
| | 12420 FINANCE DEPARTMENT | 209.23 | 2,328.68 | 268.31 | 2,212.93 | 115.75 | 95 |

Town of Amherst
Statement of Revenue and Expenditures

| Expenditure Account | Description | Prior Yr Expd | Budgeted | Current Expd | YTD Expended | Unexpended | % Expd |
|---------------------|------------------------|------------------|-------------------|------------------|-------------------|------------------|-----------|
| 514-4-43200-0000 | CONTROL | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0 |
| 514-4-43200-3160 | COLLECTION IN-TOWN | 11,092.00 | 135,559.68 | 11,964.00 | 92,975.04 | 42,584.64 | 69 |
| 514-4-43200-3170 | COLLECTION OUT OF TOWN | 1,541.08 | 20,824.80 | 1,728.00 | 12,553.92 | 8,270.88 | 60 |
| | 43200 CONTROL | 12,633.08 | 156,384.48 | 13,692.00 | 105,528.96 | 50,855.52 | 67 |

| Expenditure Account | Description | Prior Yr Expd | Budgeted | Current Expd | YTD Expended | Unexpended | % Expd |
|---------------------|--|------------------|-------------------|------------------|-------------------|------------------|-----------|
| 514-4-45000-0000 | GARBAGE MAINTENANCE | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0 |
| 514-4-45000-1100 | WAGES | 219.77 | 2,941.55 | 129.94 | 1,162.86 | 1,778.69 | 40 |
| 514-4-45000-1400 | OTHER PAY/HOLIDAYS | 0.00 | 45.62 | 0.00 | 1.04 | 44.58 | 2 |
| 514-4-45000-2100 | FICA | 16.85 | 228.52 | 8.86 | 80.23 | 148.29 | 35 |
| 514-4-45000-2200 | VRS | 48.47 | 334.54 | 28.48 | 227.84 | 106.70 | 68 |
| 514-4-45000-2300 | HEALTH INSURANCE | 46.05 | 625.80 | 30.95 | 247.68 | 378.12 | 40 |
| 514-4-45000-2400 | GROUP LIFE INSURANCE | 2.80 | 34.71 | 1.64 | 13.12 | 21.59 | 38 |
| 514-4-45000-2500 | DISABILITY | 0.00 | 2.16 | 0.00 | 0.00 | 2.16 | 0 |
| | 45000 GARBAGE MAINTENANCE | 333.94 | 4,212.90 | 199.87 | 1,732.77 | 2,480.13 | 41 |
| | 4 Total | 13,645.17 | 171,850.00 | 14,609.56 | 113,381.84 | 58,468.16 | 66 |
| | GARBAGE FUND Expenditure Totals | 13,645.17 | 171,850.00 | 14,609.56 | 113,381.84 | 58,468.16 | 66 |
| | 514 GARBAGE FUND | | | | | | |
| | Revenues: | 14,295.97 | | 28,959.32 | 116,668.02 | | |
| | Expenditures: | 13,645.17 | | 14,609.56 | 113,381.84 | | |
| | Net Income: | 650.80 | | 14,349.76 | 3,286.18 | | |

Town of Amherst
Statement of Revenue and Expenditures

| Revenue Account | Description | Prior Yr Rev | Anticipated | Curr Rev | YTD Rev | Excess/Deficit | % Real |
|------------------|--------------------------------|--------------|------------------|-----------------|------------------|-------------------|------------|
| 701-3-41030-0001 | BP RECOUPMENT REV | 0.00 | 64,795.16 | 0.00 | 0.00 | 64,795.16- | 0 |
| | 41030 Total | 0.00 | 64,795.16 | 0.00 | 0.00 | 64,795.16- | 0 |
| 701-3-41040-0001 | BOND ISSUE | 0.00 | 2,612.50 | 0.00 | 2,612.50 | 0.00 | 100 |
| 701-3-41040-0006 | TRANSFER FROM OTHER FUNDS | 0.00 | 4,349.58 | 0.00 | 4,349.58 | 0.00 | 100 |
| | 41040 Total | 0.00 | 6,962.08 | 0.00 | 6,962.08 | 0.00 | 100 |
| 701-3-41060-0001 | HOME OWNERS REIM | 0.00 | 1,718.82 | 9,976.88 | 9,976.88 | 8,258.06 | 580 |
| | 41060 Total | 0.00 | 1,718.82 | 9,976.88 | 9,976.88 | 8,258.06 | 580 |
| | 3 Total | 0.00 | 73,476.06 | 9,976.88 | 16,938.96 | 56,537.10- | 23 |
| | IDA FUND Revenue Totals | 0.00 | 73,476.06 | 9,976.88 | 16,938.96 | 56,537.10- | 23 |

Town of Amherst
Statement of Revenue and Expenditures

| Expenditure Account | Description | Prior Yr Expd | Budgeted | Current Expd | YTD Expended | Unexpended | % Expd |
|---------------------|----------------------|---------------|------------------|--------------|-----------------|-----------------|-----------|
| 701-4-45000-0000 | CONTROL | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0 |
| 701-4-45000-1300 | PT WAGES | 175.81 | 12,654.87 | 0.00 | 7,838.65 | 4,816.22 | 62 |
| 701-4-45000-2100 | FICA | 13.45 | 968.10 | 0.00 | 599.64 | 368.46 | 62 |
| 701-4-45000-2700 | WORKER'S COMP | 0.00 | 449.22 | 0.00 | 0.00 | 449.22 | 0 |
| | 45000 CONTROL | 189.26 | 14,072.19 | 0.00 | 8,438.29 | 5,633.90 | 60 |

Town of Amherst
Statement of Revenue and Expenditures

| Expenditure Account | Description | Prior Yr Expd | Budgeted | Current Expd | YTD Expended | Unexpended | % Expd |
|---------------------|-----------------------------------|---------------|------------------|--------------|-----------------|------------------|----------|
| 701-4-81500-0000 | ECONOMIC DEVELOPMENT | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0 |
| 701-4-81500-5100 | ELECTRICAL SERV. | 0.00 | 330.00 | 60.80 | 261.81 | 68.19 | 79 |
| 701-4-81500-5810 | DUES AND MEMBERSHIP | 0.00 | 2,800.00 | 0.00 | 2,658.00 | 142.00 | 95 |
| 701-4-81500-9200 | TRANSFER TO IDA FUND | 0.00 | 56,273.87 | 0.00 | 0.00 | 56,273.87 | 0 |
| | 81500 ECONOMIC DEVELOPMENT | 0.00 | 59,403.87 | 60.80 | 2,919.81 | 56,484.06 | 5 |

Town of Amherst
Statement of Revenue and Expenditures

| Expenditure Account | Description | Prior Yr Expd | Budgeted | Current Expd | YTD Expended | Unexpended | % Expd |
|------------------------------------|-------------|---------------|------------------|--------------|------------------|------------------|-----------|
| 4 Total | | 189.26 | 73,476.06 | 60.80 | 11,358.10 | 62,117.96 | 15 |
| IDA FUND Expenditure Totals | | | | | | | |
| | | 189.26 | 73,476.06 | 60.80 | 11,358.10 | 62,117.96 | 15 |

701 IDA FUND

| | Prior | Current | YTD |
|---------------|---------|----------|-----------|
| Revenues: | 0.00 | 9,976.88 | 16,938.96 |
| Expenditures: | 189.26 | 60.80 | 11,358.10 |
| Net Income: | 189.26- | 9,916.08 | 5,580.86 |

| Grand Totals | Prior | Current | YTD |
|---------------|------------|------------|--------------|
| Revenues: | 334,924.35 | 553,004.90 | 3,884,914.39 |
| Expenditures: | 308,039.20 | 255,523.37 | 4,221,306.06 |
| Net Income: | 26,885.15 | 297,481.53 | 336,391.67 - |

CLERK OF COUNCIL REPORT
February 2026

COMMITTEE MEETINGS

Economic Development Authority Meeting

2/2/26 Regular Meeting: Receive and review agenda materials; assemble packet for meeting; post agenda packet to website; prepare for and attend meeting; draft minutes for approval; post to Town website.

Planning Commission Meeting

2/4/26 Regular Meeting: Receive and review agenda materials; assemble packet for meeting; post agenda packet to website; prepare for and attend meeting; draft minutes for approval; post to Town website.

Town Council Meeting

2/11/26 Work Session and Regular Meeting: Receive and review agenda materials; assemble packet for meeting; post agenda packet to website; prepare for and attend meeting; draft minutes for approval; post to Town website.

Quorums: Confirm meetings and cancellations with board members

TOWN WEBSITE DESIGN AND CONTENT MANAGEMENT AND FACEBOOK ADMINISTRATOR

Website administration/content management generating and continuously uploading information/documents; revising and adding website pages with latest information and links to documents and/or outside sites; examining traffic through the site; design for overall look and feel of the site, including photos, color, graphics, and layout; creating, editing, posting, updating, and cleaning up outdated content.

Facebook content/design management with links to Town Website; share links to community news and events; and monitor feedback.

FOIA

Receive, review and respond to two (2) FOIA requests

BANNER PERMIT

Amherst County Day: Receive and review application from Sweet Briar College; confirm approval

OTHER

- Prepare/draft legal ads and notices of public hearings and vacancies; post ads to newspaper portal; post notices to website
- Convert and post audio recording of EDA, Planning Commission and Town Council and meetings to website
- Review Rules of Procedure and make appropriate updates
- Draft resolution for Rutledge Apartments for approval
- Draft resolution for Worker's Compensation to include Police Reserve Officers for approval
- Share compiled list of certain employee compensation with towns listed in the materials
- Researched and discussed with Mr. Woody the necessary required process for achieving ADA website compliance by meeting Web Content Accessibility Guidelines (WCAG) 2.1 Level AA standards.
- Place order for Development Review signs
- Attend to dinner preparations for Town Council
- Miscellaneous phone calls, correspondence; miscellaneous research.
- Submit purchase receipt to Treasurer for payment

Town of Amherst Committees Report– February 28, 2026 - See Attached.

Town of Amherst Committees as of February 28, 2026

Appointed/Term Expires

TOWN COUNCIL

| | | |
|-------------------------|----------|----------|
| D. Dwayne Tuggle, Mayor | 01/01/23 | 12/31/26 |
| Kenneth S. Watts | 01/01/25 | 12/31/28 |
| Michael Driskill | 01/01/25 | 12/31/28 |
| Jared S. Martin | 01/01/25 | 12/31/28 |
| Sonny Sundaramurthy | 11/17/25 | 12/31/26 |
| Janice N. Wheaton | 01/01/23 | 12/31/26 |

PLANNING COMMISSION

| | | |
|----------------------------|----------|-------------------|
| June Driskill, Chairperson | 07/01/24 | 06/30/28 |
| Janice Wheaton | 01/01/25 | 12/31/26 (TC rep) |
| William Jones | 07/01/23 | 06/30/27 |
| Veda Butcher | 11/12/25 | 11/11/29 |
| John Kendrick Vandervelde | 07/01/22 | 06/30/26 |
| Harold Thomas | 07/09/25 | 06/30/27 |
| Anne Webster Day | 07/01/22 | 06/30/26 |

BOARD OF ZONING APPEALS

| | | |
|------------------------------------|----------|----------|
| R.A. "Tony Robertson - Chairperson | 09/01/23 | 08/31/28 |
| Ventris Gibson | 08/25/25 | 08/31/26 |
| Shannan C. Carter | 09/01/22 | 08/31/27 |
| Jason David Eagle | 09/01/24 | 08/31/29 |
| June Driskill | 09/01/25 | 08/31/30 |

ECONOMIC DEVELOPMENT AUTHORITY

| | | |
|-----------------------------------|----------|-----------------|
| Sharon Watts Turner - Chairperson | 07/01/22 | 06/30/26 |
| Jared Martin | 07/09/25 | 12/31/28 TC Rep |
| Jaynene Stewart Casey | 07/01/25 | 06/30/29 |
| Steven A. Jefferson | 07/01/24 | 06/30/28 |
| Manly Rucker | 07/01/25 | 06/30/29 |
| Mark Milhous | 08/18/22 | 08/31/26 |
| Meredith Newman | 09/10/25 | 04/31/28 |

PROPERTY MAINTENANCE INVESTIGATION BOARD

| | | |
|----------------------|----------|----------|
| C. Manly Rucker, III | 07/01/24 | 06/30/28 |
| Bessie H. Kirkwood | 07/01/22 | 06/30/26 |
| Glenda Hash | 07/01/24 | 06/30/28 |

CENTRAL VIRGINIA PLANNING COMMISSION/MPO

| | | |
|------------------|----------|----------|
| D. Dwayne Tuggle | 01/01/25 | 12/31/26 |
| Sara McGuffin | 01/01/25 | 12/31/26 |

Appointed/Term Expires

CENTRAL VIRGINIA TRANSPORTATION COUNCIL (MPO)

| | | |
|------------------|----------|----------|
| D. Dwayne Tuggle | 01/01/25 | 12/31/26 |
| Sara E. McGuffin | 01/01/25 | 12/31/26 |

Appointed/Term Expires

STANDING COUNCIL COMMITTEES 01/01/25 12/31/26

Town Council will act as a whole in lieu of standing council committees.

TOWN OF AMHERST



Maintenance Department

173 Industrial Park Drive, Amherst, Virginia 24521
PHONE: (434) 665-0604 FAX: (434) 946-2087

February 2026 Monthly Report

- West Court Pumping Station, which is our oldest out of the three, has got a few new parts installed and is back up and running great again.
- We had several leaks around town this past month 127 Vista, 146 Lake Drive, 160 Dogwood, and 184 Ridge Drive.
- A new water service on Green Meadow has been installed to remove their existing meter from their neighbor's driveway.
- Replaced the starter on our trailer mounted air compressor.
- Serviced 2011 Chevy pickup.
- Met with Melvin T Morgan about the roof leaking at Town Hall Building. The roof was put on 3 years ago but the company that installed the roof closed.
- Marking Va-811 Tickets.
- Dug up and capped the old main waterline on Sunset Drive which will complete that project other than a few punch list items.
- Continuing work on installing inventory, work orders, and purchase orders into the iworx software program.
- Checking Pump Stations.

Sunset Project



Water Leaks



Green Meadows





**TOWN OF AMHERST
DEPARTMENT OF PLANTS
MONTHLY REPORT TO COUNCIL
FOR THE MONTH OF FEBRUARY 2026**

**SUBMITTED BY:
GARY S. WILLIAMS, DIRECTOR OF PLANTS**

The old saying, "no news is good news," is never truer than in monthly reports for the Plants Department. Staff are proud that we seldom have anything to report in our monthly report. It means water flows when a spigot is turned on or a commode is flushed. This shows that staff are performing the jobs required to ensure the Town's waters flow as intended.

Both plants are governed by permits issued by the State of Virginia. They are overseen by the Office of Drinking Water (ODW), the Department of Environmental Quality (DEQ), and the Environmental Protection Agency (EPA). As state and federal rules change, staff must stay abreast of new policies that require updates to sampling, storage, and testing. Depending on the plant being referenced, the time staff spend on testing protocols will vary. The water plant has a testing schedule of every two hours the plant is manned. While the wastewater plant pulls a composite sample every hour for eight hours, three days a week, which is split and sent to our contracted lab for detailed testing, staff run in-house tests for process data reasons.

Staff will also be taking care of housekeeping and maintenance at both plants, as required by general facility upkeep schedules that keep town properties looking and running as well-maintained capital investments.

While staff is still making repairs and change-outs stemming from the electrical strike in August of last year, water production for February was a normal task, as was the treated discharge from the wastewater plant.

Town of Amherst

FY 2027



Picture courtesy of Duane Watts

Budget Overview

Executive Summary:

The Town of Amherst, Virginia provides water, wastewater, police, parks, planning, and general Town services to approximately 2,200 residents. Unlike most localities in Virginia, the Town does **not** collect real estate or personal property taxes.

So how does the Town operate without those taxes?

Most of the General Fund, which pays for police, parks, events, and administration, is supported by meals taxes and business licenses. About 40% of that fund comes from meals tax alone. This structure has allowed the Town to keep property taxes at 0% since 2013, but it also means our finances are closely tied to business activity and economic conditions.

Over the past eight years, the Town has made significant investments in water and wastewater infrastructure, including major plant upgrades, line replacements, generators, and new electronic meters. These projects improved reliability and modernized aging systems.

The FY27 budget begins a period of financial recalibration for utilities. Inflation, especially in electricity, chemicals, and labor, has outpaced utility rate increases since 2018. Proposed rate adjustments are intended to ensure that water and wastewater systems remain self-supporting and financially stable.

A major milestone occurs in FY 30, when nearly \$400,000 in annual utility debt will be paid off. When that happens, both the water and wastewater funds will have greater flexibility to maintain systems and plan for future improvements.

The Town continues to maintain strong financial reserves and fully funds its Capital Improvement Program in FY 27. There are no new positions proposed, and succession planning is underway to prepare for upcoming retirements in Utilities.

Looking ahead, continued growth matters. New homes mean new customers. New businesses mean stronger local revenue. That growth helps the Town maintain services while preserving its 0% property tax structure.

This overview is designed to help residents understand where Town funding comes from, how it is spent, and how decisions today position Amherst for the future.

The Town of Amherst, incorporated in 1910, is a 5 square mile town providing core services to our 2,200 residents. In Virginia, towns provide services in addition to those offered by the County. Every Town citizen is also a County citizen and receives services from, and pays taxes to, the county. Broadly, the services provided by the Town are:

- Water
- Wastewater
- Police
- Planning and Zoning
- Parks and Events
- Overall Maintenance and Groundskeeping
- Finance and Administration

About the Funds:

To accomplish its work, the Town has a \$5 million budget with five discrete funds- a general fund, and four 'enterprise' funds, which are funded with revenues from the services they provide. Funds have portions designated for operations within the current budget year, and they also have fund balances, which function as each its savings account. Revenues related to each fund are allocated directly to that fund, and services and costs come from each fund. The funds are:

- General: funds general government, parks and events, and police
- Water: funds the operation, maintenance, and debt service for the provision of municipal water services
- Sewer: funds the operation, maintenance, and debt service for the provision of municipal wastewater services

Fund Balance Requirements:

General Fund- 25% of budgeted revenues

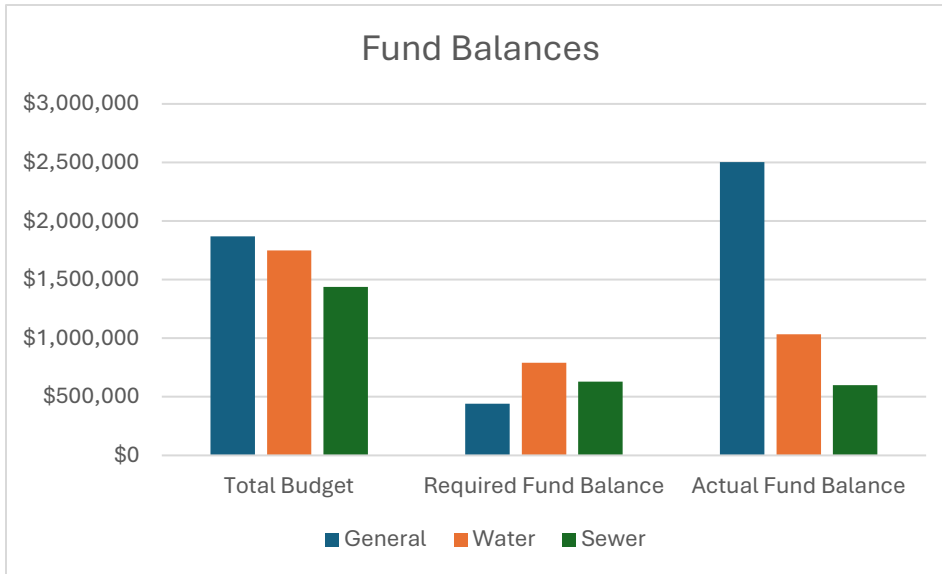
Water- 25% of budgeted operations plus one year of debt service

Sewer- 25% of budgeted operations plus one year of debt service.

- Garbage: curbside garbage and recycling
- Economic Development (EDA): economic development activities

In order to ensure long term stability, the Town has a robust and long standing fund balance policy, ensuring that all funds are positioned to weather financial challenges and change economic times. Each required fund balance calculation is based upon the needs of the fund. The box to the side shows how each amount is calculated each year.

This bar chart shows the fund balance amounts for the major funds in relation to the total budget for

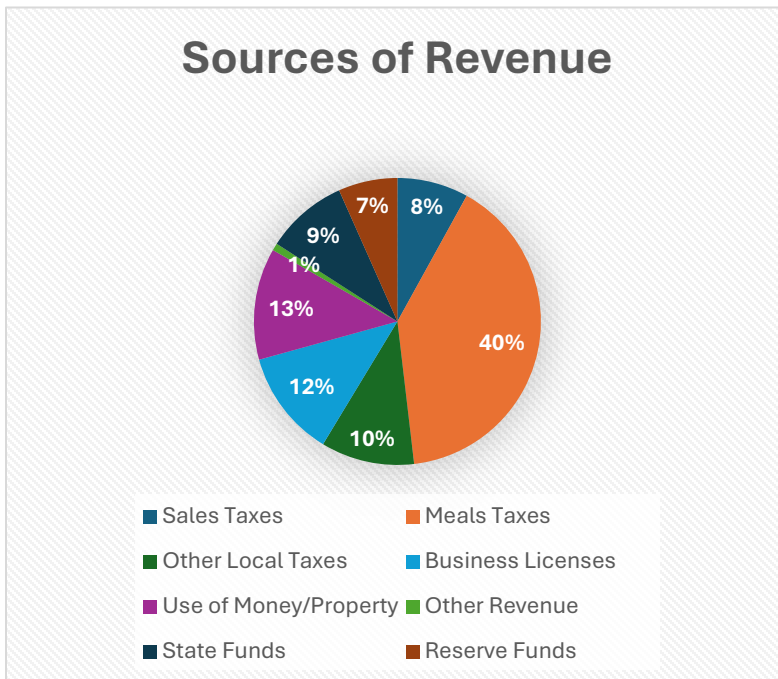


each fund and the required fund balance. As demonstrated in the chart, all fund balances with the exception of wastewater are above their required amount and the general fund is above the annual budget in that fund.

This means that the General Fund has more than one year of operating costs set aside in reserve. The wastewater fund will require a transfer from the General Fund in FY 27 to address budgetary needs and maintain its required balance.

Where does the funding come from for the Town of Amherst?

The General Fund is funded by a variety of taxes and levies, most substantially, meals and beverage taxes and business license revenue. The remaining funds are funded by operations within those funds, i.e. water bills fund the water fund.

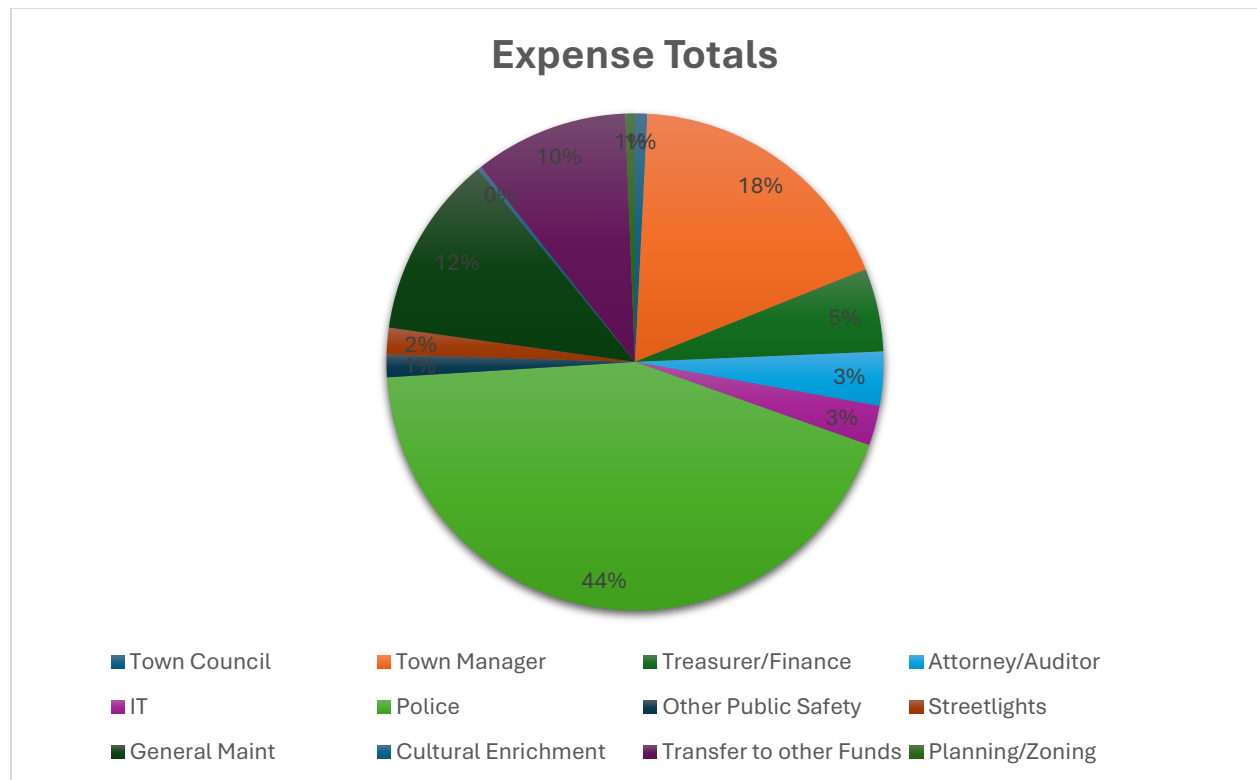


As shown in the pie chart, the Town is heavily dependent on meals taxes and business license fees for general fund revenue. Meals tax alone makes up 40% of General Fund revenue. When combined with business license revenue, more than half of the General Fund is generated directly by businesses. While this has kept the taxation burden on residents low for many years, it presents two issues. First, reliance on use-based taxes creates risk if economic

conditions shift quickly, particularly in the restaurant and retail industries. Second, restaurants nationally are reporting shrinking margins for profits, due to inflationary pressures, increased taxation, and labor costs. Consequently, profits are down and business failures in that sector are increasing.

What Does the General Fund Do?

The General Fund largely funds the items that people think about when they see Town employees. It funds the Town’s Police Department, Maintenance activities not directly related to water and wastewater, parks and events, and general Town business. The largest component of the general fund is the Police Department. The Town has six sworn full-time officers, part time officers, and a reserve force. The part time officers assist during events and if there are officers who are out. Reserve officers are volunteers, primarily used for events.



Long Term Budget Challenges

- Inflationary pressures
 - o Prior cost increases continue to affect current expenses. While the rate of inflation has decreased over the last two years, costs never went down.

- Some costs in certain areas are much higher than previously, including electricity and treatment chemicals, which have outsized impacts on the water and wastewater funds.
- Labor costs will continue to rise as minimum wage requirements set by the state increase.
- Budget reliance on meals and beverage taxes may be unreliable in a fiscal environment of decreasing margins for those businesses. While Amherst’s restaurants remain resilient, these industry-wide trends suggest that the Town should be thoughtful in its long-term planning.
- Limited revenue streams increase vulnerability to economic cycles

Long Term Budget Assets

- Long-term spending restraint has led to controlled costs across most lines
- Healthy fund balances provide protection from swings, as demonstrated by the Town’s resilience during and after the pandemic.
- Reinvestment in facilities has kept systems resilient and well-functioning, providing rate stability and predictability for future expenses.
- FY 30 sees a significant decrease in water and sewer debt, freeing up revenue to address remaining long standing water distribution needs, and placing sewer on a lower debt maintenance footing.
- Retention and development of employees, along with strong succession planning has allowed the Town to maintain its excellent employee base and reduce turnover costs.
- Interest in new growth and development is occurring in the Town, both with new developments and with development on existing infill lots. The Town has seen a new patio home development approved in the last year, and a new townhouse development is in the site plan process. The combined 100 houses that these two developments will add to the Town over the next several years will provide a real boost to the business community.

The Town of Amherst has not collected real estate or personal property taxes since 2013.

The Town has worked hard to manage costs to hold on to this status.

\$0.01 of real estate tax=\$19,480

\$0.01 of personal property= \$1,876

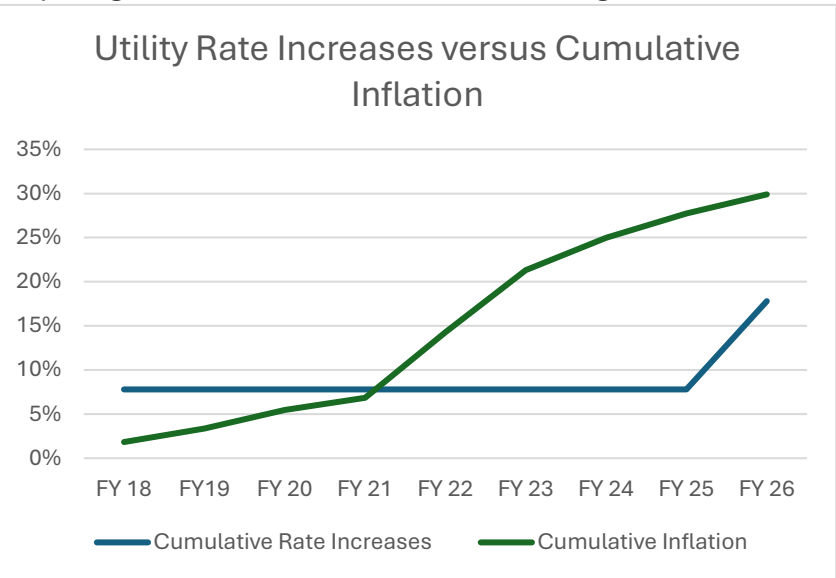
Ultimately, the Town's ability to maintain its 0% property tax levy depends on business retention and economic growth. New restaurants and business mean more revenue and new homes means more customers.

The Town Council has prioritized items that support growth in the Town, including a well-equipped and trained Police Department, two new parks in the last ten years, and increasing events in the downtown area. The current budget lays out support for the development of the Town's newest park on North Main Street through development of a park master plan. The budget proposal also sets aside general fund monies to support three key events: the annual Independence Day celebration, Halloween event, and the Christmas Parade. These expenditures are more than just quality of life benefits for living in Amherst- they are part of the Town's strategy to remain a healthy and viable community with responsible growth and development in the future.

Enterprise Funds:

The Town's primary enterprise funds, water and wastewater, are structurally designed to be self-supporting, without supplementation from tax revenue. The Town elected to pause rate increases in FY19, as fund balances were healthy in those funds at that time and revenues were outpacing costs. Since 2020, inflation, especially high in chemical and electrical costs, has driven the gap between revenues and expenditure higher each year, requiring the need for rate increases once again. As the line

chart shows, inflation rates form 2018 to today passed rate increase rates over the same time in FY 21, which is about the time when these funds began showing weaknesses in their structural balance. The Town Council delayed increases in FY 2021 and 2022 over concern about how the COVID 19 pandemic was impacting



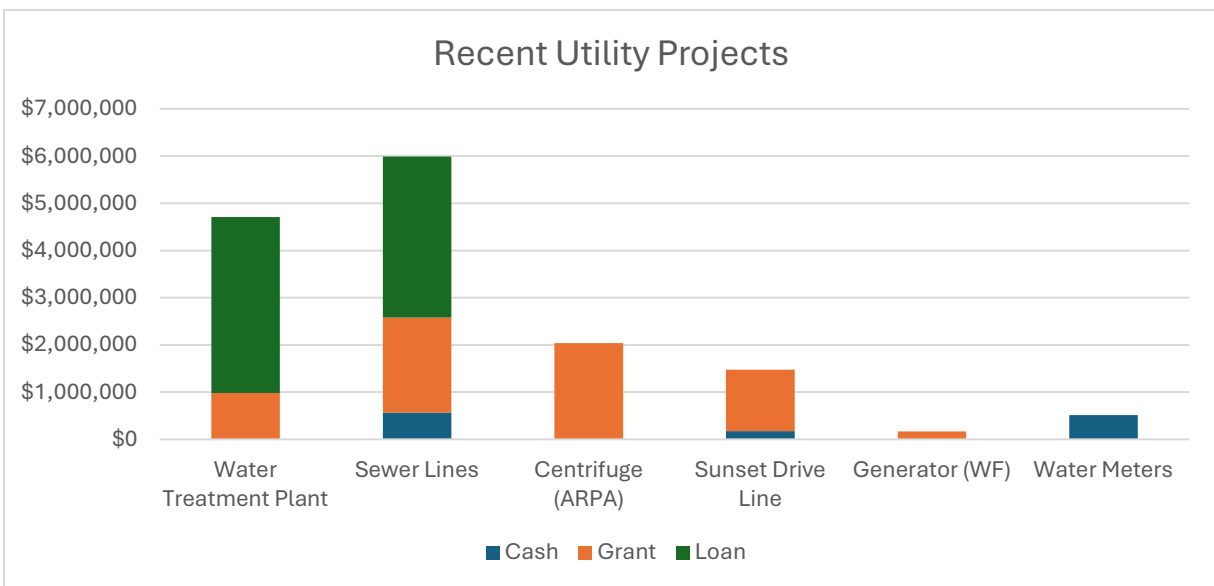
residents and businesses. The Town also delayed rate increases during the transition to new electronic meters. Pausing increases during this period avoided compounding uncertainty for residents following the pandemic and allowed customers to adjust to

potentially higher usage readings identified by the new meters. . At this time, the Town having completed these projects, needs to restore the structural balance in these funds and ensure that operating costs and debt service are paid through the rate structure.

Water and Wastewater Funds- A Changing Focus

Over the last eight years, the Town has completed major infrastructure improvements at both the water and wastewater plants. The improvements include:

- Water Treatment Plant renovation
- Replacement or renovation of 25% of wastewater collection lines
- Addition of a centrifuge at the Wastewater Plant
- Replacement of Sunset Water Line
- Addition of Generator Capacity in Water System
- SCADA and Communication Improvements (included in other projects)



These improvements represent a significant reinvestment in the Town’s water and wastewater infrastructure. The Town has been responsible in its financial planning for these improvements, building up significant reserves for expenses prior to the projects, and utilizing significant grant funds, and low interest loans to complete the projects.

With the completion of these major improvements, the next several years will see a recalibration of work at the water and wastewater plants away from large construction projects towards refinement of operations and maintenance of systems. The water and wastewater debt structure changes significantly in FY 30, with a major debt retired at this time. The Town prioritized debt reduction in FY 19, and restructured two loans for a faster

payoff and lower interest rate. This restructured debt is the one which will be retired in FY 30.

At the same time that plants see a pause in major changes, there are several water line replacements that are lined up for consideration. A typical water line lifespan is 50 years, and line replacement is prioritized based on age, adequacy of the existing line size, and records of line breaks. Future line replacement plans include:

- Western Route 60, Christian Springs and Huff Creek- . These lines were dedicated to the Town by a developer and are undersized for fire suppression and additional users.
- Waugh's Ferry Road- This is a critical line for the Town's system, as the Town's primary water tank is located at the end of this road.
- Rosecliff Farms extension- This community is seeking extension to address well issues in their community.
- Second Street- This line is older and has a higher than average leak rate.
- Walnut Street- This line is older and has a higher than average leak rate.
- Union Hill- This is an older line and is slated to be replaced in future years.
- Zane Snead- This is an older line and is slated to be replaced in future years.

In FY30, the Town's single largest debt payment, one that has both water and wastewater costs, ends. This payment is close to \$400,000 per year, and its retirement will substantially change the budget dynamic for both funds.

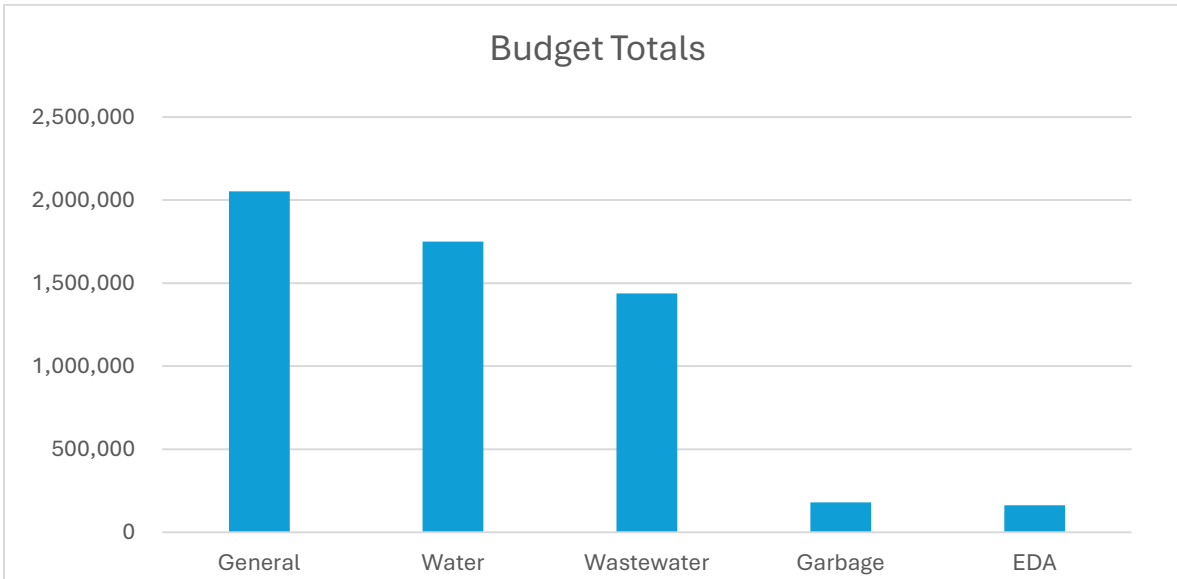
There are smaller lines that the Town intends to replace 'in-house,' as time, needs and capacity arise.

The next three fiscal years, from FY 27 through FY 30, are about restoring structural balance. The last several years have been about major projects, FY 30 will mark a turning point when nearly \$400,000 in annual debt is retired. At that time, the Town will have greater flexibility in planning improvements. Wastewater will move to a lower debt maintenance model, and water will be positioned to responsibly finance long term distribution projects.

This Year's Budget

For FY 27, the Town is considering a total budget of approximately \$5.6 million. General fund supplementation of the wastewater fund drives that cost up by over \$200,000. The EDA fund is larger than usual as well, funding required compliance costs for the Town's water withdrawal permit for the water fund. Interfund transfers, such as the ones from the general fund to wastewater, or the EDA fund to water, are recorded as expenditures

in both the sending and receiving fund, which makes the overall budget appear larger than the Town’s actual net spending. Thus, what looks like \$400,000 in expenditures is only half that amount. In the same way, \$120,000 transferred from the Economic Development account to the water fund for the permit compliance costs looks as though it is spent twice- once to move the funds, and then once to actually spend them. These transfers inflate the overall budget by well over \$300,000.



This year’s proposed budget includes fully funding the Capital Improvement Program (CIP). The CIP projects are large capital projects that are considered separately from standard operating budget items. The following table shows the items proposed for funding in the draft budget, as well as the source of funds. This budget year does not contemplate any large infrastructure or grant funded projects, but is rather focused on maintenance of existing facilities.

| Request: | General | Water | Wastewater |
|---------------------|---------------|---------------|--------------|
| Tasers: | \$ 40,318.30 | | |
| Raw Influent Pumps: | | | \$ 19,546.10 |
| Plants Meters: | | \$ 24,041.00 | \$ 24,041.00 |
| Plants Roofs: | | | \$ 15,986.00 |
| Maintenance Truck: | \$ 14,804.77 | \$ 14,804.77 | \$ 14,804.77 |
| Seal Town Hall Lot: | \$ 2,666.67 | \$ 2,666.67 | \$ 2,666.67 |
| Pave Police Lot: | \$ 28,750.00 | | |
| Park Master Plan: | \$ 40,000.00 | | |
| Water Compliance: | | \$ 120,000.00 | |
| Totals: | \$ 126,539.73 | \$ 161,512.43 | \$ 77,044.53 |

Personnel

This year, there are no new positions contemplated. The proposed budget does anticipate filling a position that was left vacant last year in Utilities. The Town has been preparing for upcoming retirements by building internal capacity and cross-training staff. This reduces operational disruption, minimizes the loss of institutional knowledge, and increases retention. To that end, the Utilities Maintenance Supervisor position was left unfilled last year, as that employee filled the Maintenance Foreman position. He is returning to his previous job, and a new Foreman is slated to be hired. This position swapping was used as an opportunity to better coordinate maintenance activities across departments and work towards the reunification of Utilities and Maintenance in one department in the next few years.

Personnel cost increases are modest in this budget. Several localities ended up with double digit health insurance increases, but the Town's increase is 7%. Additionally, the Town's retirement costs have remained stable. The Town's raise structure is 2.17% for a cost of living increase, based upon the Consumer Price Index (CPI) for last year. Additionally, employees with a satisfactory review are eligible for a 2% increase. These raises are capped at \$2,502, which is the amount that an employee with a \$60,000 salary would receive. This cap contains costs for the Town, and also prevents salaries at the higher end of the pay structure from stretching too far from front line employees. While the Town does not place this cap each year, a review of positions for similar towns demonstrates that the Town is in line with salaries elsewhere.

The Budget Document

The FY 27 budget reflects a Town that has invested heavily in its infrastructure, maintained financial discipline, and is positioning itself for long-term stability. Want to learn more? The complete budget is available on the Town's website, with individual budget lines for each fund, and detailed information about where the money goes. Past audits are also on the Town's website. And if you have questions, please reach out!

Sara McGuffin

Town Manager

434.946.7885

Sara.mcguffin@amherstva.gov

FY 25 BUDGET FY 26 BUDGET

FY 27 BUDGET

| Account Name | FY 25 Approved | FY 26 Approved | FY 25 Actual | FY 26 @ 12/31/25 | FY 27 Department Request | FY 27 TM Recommended |
|---|----------------|----------------|--------------|------------------|--------------------------|----------------------|
| GENERAL FUND REVENUES | | | | | | |
| Real Property Taxes-Current | | | | | | |
| Real Property Taxes-Delinquent | | | | | | |
| Personal Property Tax-Current | | | | | | |
| Personal Property Tax-Delinquent | | | | | | |
| Penalties on Del Taxes | | | - | | | |
| Interest on Del Taxes | | | | | | |
| Local Sales & Use Tax | 168,000.00 | 168,000.00 | 161,621.69 | 72,763.02 | 150,000.00 | 150,000.00 |
| Consumer Utility Tax-Gas, Elec | 25,000.00 | 25,200.00 | 26,491.35 | 13,047.35 | 25,200.00 | 25,200.00 |
| Electric Consumption Tax | 15,000.00 | 13,200.00 | 14,880.10 | 6,892.49 | 13,200.00 | 13,200.00 |
| Business License Tax | 180,000.00 | 200,000.00 | 245,249.83 | 9,839.21 | 225,000.00 | 225,000.00 |
| Business Lic Tax-Interest & Pen | 4,000.00 | 4,000.00 | 10,869.03 | 561.66 | 4,000.00 | 4,000.00 |
| Motor Vehicle Licenses | 42,000.00 | 42,000.00 | 41,303.00 | 41,151.00 | 41,500.00 | 41,500.00 |
| Motor Vehicle Licenses Penalties/Interest | 500.00 | 500.00 | 760.64 | 200.93 | 500.00 | 500.00 |
| Bank Stock Fee | 65,000.00 | 65,000.00 | 72,319.00 | | 65,000.00 | 65,000.00 |
| Cigarette Tax | 30,000.00 | 30,000.00 | 39,000.00 | 15,000.00 | 30,000.00 | 30,000.00 |
| Lodging Tax | 20,000.00 | 17,000.00 | 14,881.36 | 8,106.65 | 16,000.00 | 16,000.00 |
| Meals Tax | 760,000.00 | 770,000.00 | 766,839.30 | 392,823.44 | 775,000.00 | 750,000.00 |
| Meals Tax-Pen & Int. | 600.00 | 1,500.00 | 2,322.99 | 46.02 | 1,500.00 | 1,500.00 |
| Zoning Fees | | | 2,175.00 | 1,757.00 | - | 2,000.00 |
| Fines & Forfeitures | 12,000.00 | 7,400.00 | 9,203.16 | 6,464.61 | 7,400.00 | 7,400.00 |
| Interest on Bank Deposits | 60,000.00 | 51,000.00 | 40,940.84 | 9,529.16 | 45,000.00 | 45,000.00 |
| Interest on Investments | 96,000.00 | 150,000.00 | 155,893.43 | 61,045.07 | 150,000.00 | 150,000.00 |
| VIP Unrealized Gain/Loss | 20,000.00 | 20,000.00 | 35,301.25 | 7,182.28 | 20,000.00 | 20,000.00 |
| Tower Lease | 10,859.16 | 10,859.16 | 10,859.16 | 5,429.58 | 10,859.16 | 10,859.16 |
| Rent-Firing Range | | | - | - | - | 0.00 |
| Sale of Banners | | | 875.00 | - | - | 0.00 |
| Police Security | 5,000.00 | 5,000.00 | - | 4,520.88 | 5,000.00 | 5,000.00 |
| Refunds | 5,544.00 | 5,220.00 | 12,078.39 | 7,504.77 | 5,220.00 | 5,220.00 |
| Returned Check Fee | 500.00 | 1,200.00 | 1,400.00 | 550.00 | 1,200.00 | 1,200.00 |
| Accident Reports | 300.00 | 300.00 | 180.00 | 110.00 | 300.00 | 300.00 |
| Misc Rev | | 0.00 | 14,691.68 | 771.00 | - | 0.00 |
| Collection Fee | 2,000.00 | 1,500.00 | 3,699.08 | 1,754.61 | 1,500.00 | 1,500.00 |
| Donations-Police | | 0.00 | 2,006.00 | 371.00 | - | 0.00 |

| Account Name | FY 25 Approved | FY 26 Approved | FY 25 Actual | FY 26 @ 12/31/25 | FY 27 Department Request | FY 27 TM Recommended |
|---|---------------------|---------------------|---------------------|-------------------|--------------------------|----------------------|
| Sale of Surplus Property/Salvage | | 0.00 | 4,059.15 | 13,020.70 | - | 0.00 |
| DMV Stop Fees | 2,000.00 | 2,000.00 | 1,860.00 | 758.71 | 2,000.00 | 2,000.00 |
| Rolling Stock Tax | 2,600.00 | 2,800.00 | 2,887.44 | 2,889.35 | 2,800.00 | 2,800.00 |
| Personal Property Tax Relief | 17,455.92 | 17,455.92 | 17,455.92 | 17,455.92 | 17,455.92 | 17,455.92 |
| Rental Tax | 2,200.00 | 2,000.00 | 796.95 | 12.95 | 2,000.00 | 2,000.00 |
| Game of Skills Tax | | | - | - | - | 0.00 |
| Communication Tax from State | 66,000.00 | 65,000.00 | 66,366.69 | 32,664.67 | 65,000.00 | 65,000.00 |
| DCJS Grants | | | 6,419.19 | 550.00 | - | |
| State Police Aid | 64,664.00 | 70,448.00 | 70,447.00 | 35,224.00 | 70,448.00 | 70,448.00 |
| Fire Programs Grant | 15,000.00 | 15,000.00 | 15,000.00 | | 15,000.00 | 15,000.00 |
| Other Public Safety Grants | | | | | - | |
| DCJS Federal Justice Grants | | | 3,342.00 | | - | |
| CARES Act Funding | | | | | - | |
| Insurance Claims | | | 1,819.16 | 28,084.70 | - | |
| Sale of Land/Vehicles/Buildings | | | 500.00 | | - | |
| Carryover from previous year for budget balance | | | | | - | |
| FOIA Request | | | - | - | - | |
| Transfers from Other Funds | | | | | - | |
| Reserve Funds | 0.00 | 127,861.40 | | | - | 124,498.79 |
| General Fund Revenues Totals | 1,692,223.08 | 1,891,444.48 | 1,876,794.78 | 798,082.73 | 1,768,083.08 | 1,869,581.87 |

GENERAL FUND EXPENSES

TOWN COUNCIL

| | | | | | | |
|---------------------------------|------------------|------------------|------------------|-----------------|------------------|------------------|
| Council Pay | 11,400.00 | 11,400.00 | 9,825.00 | 4,650.00 | 11,400.00 | 11,400.00 |
| FICA | 872.10 | 872.10 | 751.86 | 355.84 | 872.10 | 872.10 |
| Travel-Milage/Hotels/Conference | 6,000.00 | 4,000.00 | 4,917.11 | 1,203.74 | 4,000.00 | 4,000.00 |
| Employee Recognition | | | - | - | - | 0.00 |
| Town Council Totals | 18,272.10 | 16,272.10 | 15,493.97 | 6,209.58 | 16,272.10 | 16,272.10 |

| Account Name | FY 25 Approved | FY 26 Approved | FY 25 Actual | FY 26 @ 12/31/25 | FY 27 Department Request | FY 27 TM Recommended |
|---------------------------------|-------------------|-------------------|-------------------|------------------|--------------------------|----------------------|
| TOWN MANAGER | | | | | | |
| Wages | 45,449.80 | 47,656.85 | 47,044.11 | 24,040.61 | 58,278.46 | 58,278.46 |
| PT Wages | 43,627.09 | 45,740.03 | 43,621.76 | 22,780.62 | 44,689.67 | 44,689.67 |
| FICA | 6,814.38 | 7,144.86 | 7,057.56 | 3,647.17 | 7,877.06 | 7,877.06 |
| VRS | 10921.59 | 11451.94 | 15202.67 | 6668.47 | \$ 11,737.28 | 11737.28114 |
| Health Insurance | 6,390.38 | 6,508.32 | 6,352.43 | 2,230.09 | 8,035.20 | 8,035.20 |
| Group Life Insurance | 536.31 | 562.35 | 569.76 | 283.58 | 372.98 | 372.98 |
| STD/Long-Term Disability | 239.97 | 69.00 | 280.17 | 125.70 | 66.35 | 66.35 |
| Unemployment Insurance | 20.00 | 20.00 | 16.00 | - | 20.00 | 20.00 |
| Worker's Comp | 131.80 | 98.43 | 131.80 | - | 100.89 | 100.89 |
| Professional Svcs | 4,000.00 | 8,000.00 | 8,058.00 | - | 8,000.00 | 8,000.00 |
| Printing & Binding | | | - | - | - | 0.00 |
| Advertising | 2,500.00 | 2,500.00 | 408.04 | 230.41 | 2,500.00 | 2,500.00 |
| Contingency requirement | 51,000.00 | 52,907.00 | 21,626.88 | 8,784.22 | 51,500.00 | 56,177.00 |
| Postage | 400.00 | 800.00 | 738.63 | 29.71 | 800.00 | 800.00 |
| Telecommunications | 1,080.00 | 1,080.00 | 1,080.00 | 427.50 | 1,080.00 | 1,080.00 |
| Crime & Cyber Insurance | 2,225.00 | 2,025.00 | 2,225.00 | - | 2,025.00 | 2,025.00 |
| Tuition Reimbursement | | 4,500.00 | - | - | - | 0.00 |
| Travel-Mileage/Hotel/Conference | 3,500.00 | 4,000.00 | 3,551.44 | 7,623.82 | 4,500.00 | 4,500.00 |
| Independence Day | | | - | - | 20,000.00 | 20,000.00 |
| Halloween Event | | | | | 6,000.00 | 6,000.00 |
| Christmas Parade | | | | | 3,000.00 | 3,000.00 |
| Dues & Memberships | 2,500.00 | 4,000.00 | 3,677.29 | 2,569.00 | 4,000.00 | 4,000.00 |
| Capital Improvement Program | | | | | 126,539.73 | 126,539.73 |
| Town Manager Totals | 181,336.32 | 199,063.79 | 161,641.54 | 79,440.90 | 361,122.62 | 365,799.62 |
| Town Attorney | 28,274.75 | 50,000.00 | 57,262.44 | 18,591.00 | 50,000.00 | 50,000.00 |
| Independent Auditor | 20,000.00 | 21,000.00 | 21,250.00 | - | 22,000.00 | 22,000.00 |
| | | | | 18591 | | |
| FINANCE DEPARTMENT | | | | | | |
| | 54,869.29 | 59,568.58 | 56,812.88 | 33,645.69 | 42,549.95 | 42,549.95 |
| PT Wages | 5,376.13 | 5,636.33 | 5,296.42 | 3,650.66 | 5,873.82 | 5,873.82 |
| FICA | 4,608.77 | 4,988.18 | 5,399.42 | 3,282.82 | 3,704.42 | 3,704.42 |
| VRS | 11,634.26 | 12,616.97 | 14,811.42 | 7,369.39 | 7,509.46 | 7,509.46 |
| Health Insurance | 10,819.12 | 11,050.68 | 11,074.56 | 11,471.93 | 8,123.16 | 8,123.16 |

| Account Name | FY 25 Approved | FY 26 Approved | FY 25 Actual | FY 26 @ 12/31/25 | FY 27 Department Request | FY 27 TM Recommended |
|---------------------------------|-------------------|-------------------|-------------------|------------------|--------------------------|----------------------|
| Group Life Insurance | 647.46 | 702.91 | 765.03 | 356.36 | 272.32 | 272.32 |
| Hybrid Disability | 55.76 | 58.46 | 51.15 | 35.46 | 224.66 | 224.66 |
| Unemployemnt Insurance | 32.00 | 50.00 | 69.42 | 10.20 | 70.00 | 70.00 |
| Worker's Comp | 112.99 | 86.66 | 112.99 | - | 71.63 | 71.63 |
| DMV Stops | 2,000.00 | 2,000.00 | 1,675.00 | 525.00 | 2,000.00 | 2,000.00 |
| Professional Svcs | 3,800.00 | 3,800.00 | 90.72 | 3,150.00 | 8,800.00 | 8,800.00 |
| Banking Service Charges | 100.00 | 1,000.00 | 694.44 | - | 1,000.00 | 1,000.00 |
| VIP Management Fee | 3,500.00 | 3,500.00 | 3,121.65 | 1,621.58 | 3,500.00 | 3,500.00 |
| Service Contracts | 4,600.00 | 4,800.00 | 4,452.07 | 5,062.53 | 5,000.00 | 5,000.00 |
| Advertising | 200.00 | 200.00 | 1,007.13 | 55.50 | 500.00 | 500.00 |
| Postage | 3,000.00 | 3,600.00 | 1,719.28 | 1,186.19 | 3,600.00 | 3,600.00 |
| Telecommunications | 1,080.00 | 1,080.00 | 1,080.00 | 495.00 | 1,080.00 | 1,080.00 |
| Tuition Reimbursement | 1,200.00 | 1,200.00 | - | - | 10,000.00 | 10,000.00 |
| Travel-Mileage/Hotel/Conference | 3,000.00 | 2,000.00 | 1,253.87 | 246.52 | 2,000.00 | 2,000.00 |
| Dues & Memberships | 520.00 | 560.00 | 445.00 | 524.08 | 685.00 | 685.00 |
| Office Supplies | 4,000.00 | 4,000.00 | 3,901.24 | 6,922.23 | 4,000.00 | 4,000.00 |
| Finance Totals | 115,155.78 | 122,498.77 | 113,833.69 | 79,611.14 | 110,564.42 | 110,564.42 |

| Information Technology | | | | | | |
|--------------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| I.T. Services | 15,000.00 | 15,000.00 | 12,234.05 | 4,313.88 | 15,000.00 | 15,000.00 |
| Phone Maintenance | | | - | - | - | 0.00 |
| Website Maintenance | 1,000.00 | 1,000.00 | 450.00 | 450.00 | 1,000.00 | 1,000.00 |
| Microsoft Office Service | 10,000.00 | 10,000.00 | 7,975.60 | 3,472.50 | 10,000.00 | 10,000.00 |
| Tech Club Donation | | 2,000.00 | 2,000.00 | 2,000.00 | 2,000.00 | 2,000.00 |
| I.T. Supplies | 5,000.00 | 5,000.00 | 3,349.91 | 549.32 | 5,000.00 | 5,000.00 |
| I.T. Equipment | 5,000.00 | 20,000.00 | 3,454.70 | 4,158.25 | 20,000.00 | 20,000.00 |
| I.T. Totals | 36,000.00 | 53,000.00 | 29,464.26 | 14,943.95 | 53,000.00 | 53,000.00 |

| Account Name | FY 25 Approved | FY 26 Approved | FY 25 Actual | FY 26 @ 12/31/25 | FY 27 Department Request | FY 27 TM Recommended |
|----------------------------------|----------------|----------------|--------------|------------------|--------------------------|----------------------|
| POLICE DEPARTMENT | | | | | | |
| Wages | 489,307.91 | 459,837.21 | 387,731.29 | 229,028.90 | 472,391.28 | 472,391.28 |
| Overtime | 9,667.19 | 10,000.00 | 8,698.98 | 939.97 | 10,000.00 | 10,000.00 |
| PT Wages | 30,000.00 | 31,482.64 | 19,237.67 | 9,433.76 | 32,803.88 | 32,803.88 |
| Other Pay/Holiday | 15,798.25 | 14,562.53 | 9,215.97 | 4,640.32 | 18,006.68 | 18,006.68 |
| Security Wages | 5,000.00 | 5,000.00 | - | 800.00 | 5,000.00 | 5,000.00 |
| FICA | 41,676.89 | 39,396.24 | 31,503.29 | 17,819.05 | 40,573.39 | 40,573.39 |
| VRS | 101,323.94 | 95,315.81 | 79,759.27 | 46,014.62 | 79,480.91 | 79,480.91 |
| Health Insurance | 83,575.80 | 85,182.00 | 61,757.44 | 40,980.38 | 90,876.00 | 90,876.00 |
| Group Life Insurance | 5,773.83 | 5,426.08 | 4,488.94 | 2,630.93 | 3,023.30 | 3,023.30 |
| STD/Long-Term Disability | 131.10 | 137.47 | 120.23 | 34.38 | 132.00 | 132.00 |
| Unemployment Insurance | 68.73 | 69.15 | 75.64 | 10.59 | 69.53 | 69.53 |
| Worker's Comp | 16,356.36 | 15,902.11 | 16,356.36 | - | 16,428.08 | 16,428.08 |
| LODA Insurance | 3,300.00 | 3,621.00 | 2,631.00 | - | 3,983.00 | 3,983.00 |
| Maint Services | 2,000.00 | 2,000.00 | 1,105.98 | 10.49 | 2,000.00 | 2,000.00 |
| Professional Services | 8,000.00 | 5,000.00 | 4,525.00 | - | 5,000.00 | 5,000.00 |
| CODE RED | 2,700.00 | 2,700.00 | 2,700.00 | - | 2,700.00 | 2,700.00 |
| Advertising | 1,200.00 | 1,200.00 | 1,170.93 | - | 1,200.00 | 1,200.00 |
| Postage | 500.00 | 500.00 | 40.52 | 18.75 | 500.00 | 500.00 |
| Telecommunications | 11,640.00 | 11,640.00 | 7,814.95 | 3,705.35 | 11,725.68 | 11,725.68 |
| Motor Vehicle Insurance | 2,933.78 | 3,451.55 | 2,933.78 | - | 3,796.71 | 3,796.71 |
| Other Property Insurance | 534.96 | 689.54 | 534.96 | - | 758.53 | 758.53 |
| Tuition Reimbursement | | 5,500.00 | - | 5,500.00 | 10,960.00 | 10,960.00 |
| Travel-Mileage/Conference/Hotel | 8,000.00 | 3,000.00 | 1,958.70 | 2,165.73 | 3,000.00 | 3,000.00 |
| Public Safety Event | 15,000.00 | 15,000.00 | 18,077.83 | 247.85 | - | 0.00 |
| Fire Range Fees | 3,000.00 | 5,400.00 | 993.75 | 3,477.09 | 3,000.00 | 3,000.00 |
| Attorney Fees | 2,000.00 | 2,500.00 | 1,800.00 | 450.00 | 2,500.00 | 2,500.00 |
| Dues & Memberships | 6,000.00 | 8,000.00 | 6,746.00 | 33.38 | 8,000.00 | 8,000.00 |
| Office Supplies | 3,000.00 | 3,000.00 | 2,764.03 | 1,562.49 | 3,000.00 | 3,000.00 |
| K-9 Supplies | 4,500.00 | - | 1,224.91 | - | - | 0.00 |
| Fuel | 20,000.00 | 20,000.00 | 17,296.37 | 8,135.42 | 20,000.00 | 20,000.00 |
| Vehicle/Power Equipment Supplies | 9,000.00 | 6,000.00 | 5,663.96 | 4,598.02 | 9,000.00 | 9,000.00 |
| Police Supplies | 20,000.00 | 40,000.00 | 20,528.32 | 12,227.15 | 20,000.00 | 20,000.00 |
| Uniforms | 4,000.00 | 7,000.00 | 4,354.38 | 2,719.52 | 7,000.00 | 7,000.00 |
| Crime Prevention | 5,000.00 | 2,000.00 | 2,936.81 | 240.51 | 2,000.00 | 2,000.00 |
| Investigation Expense | 3,000.00 | 3,000.00 | 189.29 | - | 3,000.00 | 3,000.00 |

| Account Name | FY 25 Approved | FY 26 Approved | FY 25 Actual | FY 26 @ 12/31/25 | FY 27 Department Request | FY 27 TM Recommended |
|-------------------|----------------|----------------|--------------|------------------|--------------------------|----------------------|
| Vehicles | 70,000.00 | | 74,263.60 | - | - | 0.00 |
| Police Department | 1,003,988.74 | 913,513.33 | 801,200.15 | 397,424.65 | 891,908.97 | 891,908.97 |

PUBLIC SAFETY

| | | | | | | |
|-------------------------|-----------|-----------|-----------|-----------|-----------|-----------|
| Fire Dept Contributions | 15,000.00 | 15,000.00 | 15,000.00 | 15,000.00 | 15,000.00 | 15,000.00 |
| Fire Programs Grants | 15,000.00 | 15,000.00 | 15,000.00 | - | 15,000.00 | 15,000.00 |
| Public Safety | 30,000.00 | 30,000.00 | 30,000.00 | 15,000.00 | 30,000.00 | 30,000.00 |

| | | | | | | |
|--------------|-----------|-----------|-----------|-----------|-----------|-----------|
| Streetlights | 34,135.00 | 35,665.00 | 33,058.06 | 13,315.43 | 35,550.00 | 35,550.00 |
| | | | | 13315.43 | | |

GENERAL PROPERTIES

| | | | | | | |
|---------------------------------|-----------|-----------|-----------|-----------|--------------|-----------|
| Wages | 45,631.89 | 26,473.99 | 27,299.99 | 7,550.23 | \$ 26,210.14 | 26,210.14 |
| PT Wages | 16,343.74 | 19,834.36 | 12,214.60 | 8,618.54 | 20,553.84 | 20,553.84 |
| Other Pay/Holiday | 392.71 | 410.62 | 28.71 | 4.79 | 417.16 | 417.16 |
| FICA | 4,771.18 | 3,574.00 | 3,026.95 | 1,042.12 | 3,695.58 | 3,695.58 |
| VRS | 10,070.09 | 5,435.11 | 6,434.01 | 1,717.76 | 4,677.65 | 4,677.65 |
| Health Insurance | 11,674.40 | 5,632.20 | 6,813.47 | 2,797.08 | 6,026.40 | 6,026.40 |
| Group Life Insurance | 538.46 | 312.39 | 358.28 | 128.59 | 174.96 | 174.96 |
| Long-Term Disability | 105.88 | 19.42 | - | 10.05 | 19.42 | 19.42 |
| Unemployment Insurance | 64.00 | 64.00 | 62.80 | 7.09 | 64.00 | 64.00 |
| Worker's Comp | 849.24 | 149.53 | 849.24 | - | 155.81 | 155.81 |
| Maintenance Contracts | | | - | 2,300.00 | - | 0.00 |
| Electric | 10,350.00 | 10,385.00 | 11,286.84 | 4,300.33 | 11,290.00 | 11,290.00 |
| Heating Services | 4,000.00 | 3,000.00 | 2,279.91 | 449.32 | 3,000.00 | 3,000.00 |
| Water/Sewer | 3,720.00 | 4,303.82 | 3,501.69 | 1,494.77 | 3,573.95 | 3,573.95 |
| Telecommunication | 12,084.00 | 12,588.00 | 15,347.19 | 7,263.10 | 11,133.00 | 11,133.00 |
| Property Insurance | 384.01 | 511.50 | - | - | 562.64 | 562.64 |
| Motor Vehicle Insurance | 1,162.05 | 1,367.14 | 1,162.05 | - | 1,503.85 | 1,503.85 |
| Other Property Insurance | 2,841.13 | 3,421.11 | 2,841.13 | - | 3,763.18 | 3,763.18 |
| General Liability Insurance | 5,475.00 | 5,553.00 | 5,475.00 | - | 6,109.00 | 6,109.00 |
| Lease of Equipment | 10,000.00 | 7,000.00 | 798.94 | 1,934.70 | 10,000.00 | 10,000.00 |
| Travel-Mileage/Conference/Hotel | 4,000.00 | 4,000.00 | 2,580.76 | 3,398.10 | 5,000.00 | 5,000.00 |
| Dues & Memberships | | | 160.00 | - | - | 0.00 |
| Office Supplies | 750.00 | 750.00 | 2,364.51 | 260.80 | 1,000.00 | 1,000.00 |
| Janitorial Supplies | 3,000.00 | 2,000.00 | 1,139.10 | 599.43 | 2,000.00 | 2,000.00 |
| Repair & Maint. Supplies | 21,500.00 | 20,000.00 | 42,213.48 | 17,480.77 | 25,000.00 | 25,000.00 |

| Account Name | FY 25 Approved | FY 26 Approved | FY 25 Actual | FY 26 @ 12/31/25 | FY 27 Department Request | FY 27 TM Recommended |
|-------------------------------------|---------------------|---------------------|---------------------|---------------------|--------------------------|----------------------|
| Fuel | 20,000.00 | 20,000.00 | 11,078.11 | 4,410.49 | 20,000.00 | 20,000.00 |
| Vehicle/Power Equipment Supplies | 24,000.00 | 24,000.00 | 7,191.91 | 5,913.08 | 24,000.00 | 24,000.00 |
| Uniforms | 3,000.00 | 3,000.00 | 1,722.65 | 1,742.21 | 3,000.00 | 3,000.00 |
| Christmas Decorations | 4,000.00 | 4,000.00 | 2,321.50 | 1,857.45 | 4,000.00 | 4,000.00 |
| Ag Supplies | 2,500.00 | 2,500.00 | 160.00 | 352.42 | 2,500.00 | 2,500.00 |
| Equipment/Vehicles | | 20,000.00 | 148,552.00 | 27,798.00 | 44,414.30 | 44,414.30 |
| General Properties Totals | 223,207.78 | 210,285.18 | 319,276.82 | 103,431.22 | 243,844.88 | 243,844.88 |
| CVCC Small Bus. Center Contr. | | | | - | - | 0.00 |
| Second Stage Contr | 1,000.00 | | 1,000.00 | 0.00 | 2,000.00 | 2,000.00 |
| Amherst Mountain Bike Club | | | - | - | - | 0.00 |
| Village Garden Club Contr. | 3,000.00 | 3,000.00 | 3,001.00 | - | 3,000.00 | 3,000.00 |
| Amherst/Nelson Tech Club | 2,000.00 | | | | 2,000.00 | 2,000.00 |
| Museum Contributions | 2,500.00 | 2,500.00 | 2,500.00 | - | 2,500.00 | 2,500.00 |
| | | | | - | | |
| Planning/Zoning | | | | | | |
| Professional Services | | 10000 | - | - | 10,000.00 | 10,000.00 |
| Advertising | 800.00 | 1,500.00 | 2,254.72 | 752.22 | 1,500.00 | 1,500.00 |
| Postage | 100.00 | 100.00 | - | 144.92 | 250.00 | 250.00 |
| Planning Grants | | | | - | - | 0.00 |
| Dues/Memberships | 1,227.00 | 1,227.00 | 1,227.00 | 1,227.00 | 1,227.00 | 1,227.00 |
| General Properties Totals | 2,127.00 | 12,827.00 | 3,481.72 | 2,124.14 | 12,977.00 | 12,977.00 |
| Community Development | | | | | | |
| Chamber of Commerce Contr. | | | | - | | |
| Neighbors Helping Neighbors Contr. | 2500.00 | 1000.00 | 2,500.00 | 1,000.00 | 2,000.00 | 2,000.00 |
| Community Development Totals | 2,500.00 | 1,000.00 | 2,500.00 | 1,000.00 | 2,000.00 | 2,000.00 |
| Renovations | | | | | | |
| Transfer to EDA | | 4349.58 | 4,349.58 | 4,349.58 | 2,740.65 | 2,740.65 |
| Transfer to Sewer | 0 | 216469.73 | | 216,469.73 | | 23,424.23 |
| | | | | 220,819.31 | | |
| General Fund Expense Total | 1,703,497.47 | 1,891,444.48 | 1,599,313.23 | 1,172,730.63 | 1,838,739.99 | 1,869,581.87 |

WATER FUND

| | FY 25 Budget | | FY 26 BUDGET | | FY 27 BUDGET | |
|----------------------------------|----------------|----------------|--------------|------------------|--------------------------|----------------------|
| Account Name | FY 25 Approved | FY 26 Approved | FY 25 EOY | FY 26 @ 12/31/25 | FY 27 Department Request | FY 27 TM Recommended |
| WATER FUND REVENUE | | | | | | |
| Water In-Town Base Charges | 258,869.76 | 285,052.37 | 277,610.55 | 157,473.22 | 325,622.88 | 325,622.88 |
| Water OT Base Charges | 154,342.85 | 176,256.18 | 169,402.40 | 77,019.00 | 176,743.08 | 176,743.08 |
| Water In-Town Usage Charge | 392,788.62 | 429,477.74 | 405,094.18 | 236,035.02 | 513,933.78 | 513,933.78 |
| Water OT Usage Charges | 256,224.77 | 291,011.27 | 273,664.99 | 123,708.22 | 294,587.78 | 294,587.78 |
| Penalties | 35,000.00 | 25,000.00 | 30,124.11 | 17,398.35 | 25,000.00 | 25,000.00 |
| Trip Charges | 8,000.00 | 8,000.00 | 8,400.00 | 4,350.00 | 8,000.00 | 8,000.00 |
| Dormant Acct Fee | 3,540.63 | 3,380.94 | 3,326.64 | 1,470.82 | 3,075.96 | 3,075.96 |
| Fire Sprinklers | 4,764.00 | 4,599.00 | 4,764.00 | 2,382.00 | 4,764.00 | 4,764.00 |
| Avalability Fee | 5,000.00 | 5,000.00 | 5,436.54 | 4,630.56 | 5,000.00 | 5,000.00 |
| Water Charges-SBC | 96,300.00 | 106,200.00 | 96,902.20 | 52,965.00 | 106,200.00 | 106,200.00 |
| Water Construction Reimbursement | 26,227.20 | 26,227.20 | 26,227.20 | 13,113.60 | 26,227.20 | 26,227.20 |
| Reimbursement of Const. Cost | | | - | 0.00 | 0.00 | - |
| Grant Revenue-Lead Service Line | 187,000.00 | | 22,875.66 | 187,585.34 | 0.00 | - |
| Grant Revenue-Sunset Project | 1,300,000.00 | | - | 0.00 | 0.00 | - |
| | | | - | 0.00 | 0.00 | - |
| Build Back Better | | | 405,306.13 | 637,141.46 | 257,552.41 | - |
| Transfer from Reserve | | 278,442.35 | - | 0.00 | 0.00 | 136,128.32 |
| Transfer from General Fund | | | - | 0.00 | 0.00 | - |
| Utility Account Deposits | 1,000.00 | 5,000.00 | - | 0.00 | 5,000.00 | 5,000.00 |
| Transfer from Other Fund | 415,101.10 | | | 0.00 | 100,000.00 | 120,000.00 |
| Revenue Totatls | 3,144,158.93 | 1,643,647.06 | 1,729,134.60 | 1,515,272.59 | 1,851,707.09 | 1,750,283.00 |
| WATER FUND EXPENSES | | | | | | |
| TOWN MANAGER | | | | | | |
| Wages | 61,355.59 | 64,335.01 | 59,690.86 | 25,547.75 | 51,738.68 | 51,738.68 |
| PT Wages | 5,453.39 | 5,717.50 | 5,452.72 | 2,847.55 | 5,958.62 | 5,958.62 |
| FICA | 5,110.89 | 5,359.02 | 5,175.56 | 2,278.74 | 4,413.84 | 4,413.84 |
| VRS | 14,743.75 | 15,459.70 | 15,270.78 | 7,431.21 | 10,420.17 | 10,420.17 |

WATER FUND

| | FY 25 Budget | | FY 26 BUDGET | | FY 27 BUDGET | |
|------------------------------------|---------------------|---------------------|---------------------|---------------------|--------------------------|----------------------|
| Account Name | FY 25 Approved | FY 26 Approved | FY 25 EOY | FY 26 @ 12/31/25 | FY 27 Department Request | FY 27 TM Recommended |
| Health Insurance | 7,261.80 | 8,135.40 | 6,801.98 | 2,491.75 | 7,365.60 | 7,365.60 |
| Group Life Insurance | 724.00 | 674.28 | 696.65 | 301.43 | 317.13 | 317.13 |
| STD/Long-Term Disability | 323.96 | 339.69 | 236.94 | 135.48 | 273.18 | 273.18 |
| Unemployment Insurance | | | | - | 0.00 | - |
| Contingency | | | | - | 0.00 | - |
| Legal Fee/Study | | | | 6,280.50 | 0.00 | - |
| Town Manager Totals | 94,973.38 | 100,020.61 | 93,325.49 | 47,314.41 | 80,487.22 | 80,698.42 |
| FINANCE DEPARTMENT | | | | | | |
| Wages | 42,815.36 | 45,911.90 | 43,787.19 | 26,316.58 | 39,134.09 | 39,134.09 |
| PT Wages | 10,752.27 | 11,272.66 | 9,494.58 | 5,005.46 | 11,747.64 | 11,747.64 |
| FICA | 4,097.92 | 4,374.62 | 3,826.06 | 2,249.73 | 3,892.45 | 3,892.45 |
| VRS | 9,513.12 | 10,183.95 | 8,201.28 | 4,269.28 | 7,351.56 | 7,351.56 |
| Health Insurance | 7,820.40 | 8,761.20 | 6,964.88 | 1,527.89 | 7,590.90 | 7,590.90 |
| Group Life Insurance | 505.22 | 541.76 | 461.71 | 236.72 | 250.46 | 250.46 |
| Hybrid Disability | 109.09 | 114.39 | 100.10 | 69.34 | 206.63 | 206.63 |
| Unemployment Insurance | | | - | - | 0.00 | - |
| Professional Services | | | | - | 0.00 | - |
| Banking Service Charges | 200.00 | | | - | 0.00 | - |
| Support Contracts | 3,500.00 | 3,500.00 | 3,208.33 | 3,368.75 | 4,100.00 | 4,100.00 |
| Misc Exp | | | | - | 0.00 | - |
| Postage | 4,000.00 | 4,200.00 | 4,092.31 | 2,169.59 | 4,200.00 | 4,200.00 |
| Supplies | 2,000.00 | 2,000.00 | 1,845.00 | - | 2,000.00 | 2,000.00 |
| Finance Totals | \$ 85,313.38 | \$ 90,860.47 | \$ 81,981.44 | \$ 45,213.34 | 80,473.72 | 80,473.72 |
| Legal Fees/Study/Permit compliance | | 100000 | 0 | | 100,000.00 | - |

WATER FUND

| | FY 25 Budget FY 26 BUDGET | | FY 27 BUDGET | | | |
|-------------------------------------|---------------------------|----------------|--------------|------------------|--------------------------|----------------------|
| Account Name | FY 25 Approved | FY 26 Approved | FY 25 EOY | FY 26 @ 12/31/25 | FY 27 Department Request | FY 27 TM Recommended |
| WATER OPERATIONAL DEPARTMENT | | | | | | |
| Wages | 167,842.87 | 138,693.83 | 175,810.61 | 111,148.38 | 188,713.98 | 188,713.98 |
| Overtime | | | 2,905.23 | - | 0.00 | - |
| PT Wages | 30,209.05 | 31,677.00 | 34,076.00 | 16,834.32 | 33,014.81 | 33,014.81 |
| Other/Holiday | 6,621.08 | 5,023.13 | 3,188.60 | 2,277.42 | 5,302.39 | 5,302.39 |
| FICA | 15,657.48 | 13,417.64 | 16,557.83 | 9,927.73 | 14,020.12 | 14,020.12 |
| VRS | 37,375.38 | 31,626.29 | 37,709.20 | 23,623.92 | 27,447.77 | 27,447.77 |
| Health Insurance | 33,516.00 | 31,290.00 | 33,020.48 | 25,114.15 | 33,480.00 | 33,480.00 |
| Group Life Insurance | 1,980.55 | 1,636.59 | 2,047.17 | 1,295.63 | 927.69 | 927.69 |
| Long-Term Disability | 440.09 | 475.57 | 415.91 | 108.72 | 502.01 | 502.01 |
| Unemployment Insurance | 32.00 | 32.00 | 47.79 | 14.90 | 32.00 | 32.00 |
| Worker's Comp | 4,105.22 | 2,281.86 | 4,105.22 | - | 2,510.05 | 2,510.05 |
| Testing Services | 31,000.00 | 20,000.00 | 4,552.90 | 3,270.00 | 20,000.00 | 20,000.00 |
| Professional Svcs | 3,200.00 | 6,200.00 | 11,039.50 | 1,250.00 | 6,200.00 | 6,200.00 |
| Repair & Maint. Svcs | 10,000.00 | 10,000.00 | 3,250.00 | 5,351.53 | 10,000.00 | 10,000.00 |
| Advertising | 2,000.00 | 2,000.00 | - | - | 2,000.00 | 2,000.00 |
| Electrical Svcs | 68,952.59 | 75,400.00 | 74,103.80 | 35,232.21 | 76,750.00 | 76,750.00 |
| Water & Sewer | 104,400.00 | 93,830.71 | 70,118.51 | 29,668.23 | 73,261.87 | 73,261.87 |
| Postage | 2,000.00 | 2,000.00 | 1,334.95 | 15.60 | 2,000.00 | 2,000.00 |
| Telecommunications | 7,500.00 | 7,500.00 | 4,456.07 | 2,019.53 | 7,045.68 | 7,045.68 |
| Property Insurance | 2,215.50 | 2,951.04 | 2,215.50 | - | 3,246.07 | 3,246.07 |
| Motor Vehicle Insurance | 372.00 | 437.65 | 372.00 | - | 481.41 | 481.41 |
| Travel-Mileage/Hotel/Conference | 3,000.00 | 1,500.00 | 301.00 | 250.00 | 3,000.00 | 3,000.00 |
| Lease/Rent Equipment | | | - | - | 0.00 | - |
| Permits | 7,000.00 | 7,000.00 | 3,833.33 | 3,558.00 | 7,000.00 | 7,000.00 |
| Dues & Memberships | 2,000.00 | 2,000.00 | 1,380.74 | 173.19 | 2,000.00 | 2,000.00 |
| Office Supplies | 2,000.00 | 2,000.00 | 717.52 | 11.94 | 2,000.00 | 2,000.00 |
| Lab Supplies | 15,000.00 | 20,000.00 | 11,708.33 | 3,083.37 | 20,000.00 | 20,000.00 |
| Repair & Maint. Supplies | 20,000.00 | 30,000.00 | 19,650.69 | 39,319.53 | 78,630.85 | 78,630.85 |

WATER FUND

| | FY 25 Budget | | FY 26 BUDGET | | FY 27 BUDGET | |
|---------------------------|-------------------|-------------------|-------------------|-------------------|--------------------------|----------------------|
| Account Name | FY 25 Approved | FY 26 Approved | FY 25 EOY | FY 26 @ 12/31/25 | FY 27 Department Request | FY 27 TM Recommended |
| Fuel/Oil | 3,000.00 | 2,000.00 | 669.82 | - | 2,000.00 | 2,000.00 |
| Vehicle & Equip Supplies | 3,000.00 | 3,000.00 | 574.62 | 460.00 | 3,000.00 | 3,000.00 |
| Uniforms | 1,500.00 | 1,500.00 | - | 991.10 | 1,500.00 | 1,500.00 |
| Chemicals | 108,000.00 | 108,000.00 | 115,464.70 | 43,461.58 | 108,000.00 | 108,000.00 |
| Equipment | 15,000.00 | | 6,534.35 | - | 0.00 | - |
| Operational Totals | 708,919.81 | 653,473.30 | 642,162.37 | 358,460.98 | 734,066.70 | 734,066.70 |

WATER MAINTENANCE DEPARTMENT

| | | | | | | |
|---------------------------------|------------|------------|------------|-----------|------------|------------|
| Wages | 137,919.66 | 132,369.94 | 113,378.31 | 37,751.06 | 131,050.71 | 131,050.71 |
| PT Wages | 791.17 | 3,529.57 | 143.53 | 23.93 | 3,564.36 | 3,564.36 |
| Other Pay/Holiday | 1,963.56 | 2,053.10 | 1,088.19 | 530.96 | 2,085.81 | 2,085.81 |
| FICA | 10,761.59 | 10,553.38 | 8,778.22 | 2,634.98 | 10,888.73 | 10,888.73 |
| VRS | 28,665.84 | 27,175.55 | 22,643.08 | 7,725.29 | 23,388.27 | 23,388.27 |
| Health Insurance | 27,930.00 | 28,161.00 | 22,146.54 | 8,360.58 | 30,132.00 | 30,132.00 |
| Group Life Insurance | 1,627.45 | 1,561.97 | 1,301.63 | 442.16 | 874.79 | 874.79 |
| Long-Term Disability | 52.94 | 97.10 | - | 49.92 | 97.10 | 97.10 |
| Unemployment Insurance | | | - | - | 0.00 | - |
| Worker's Comp | 6,031.12 | 5,376.92 | 3,749.00 | - | 6,900.88 | 6,900.88 |
| Repair & Maint. Svcs | 1,000.00 | | - | - | 0.00 | - |
| Professional Services | | | - | - | 0.00 | - |
| Miss Utility | 800.00 | 800.00 | 503.70 | 369.25 | 800.00 | 800.00 |
| Telecommunication | | | - | - | 0.00 | - |
| Motor Vehicle Insurance | 1,162.05 | 1,367.14 | 1,162.05 | - | 1,500.00 | 1,500.00 |
| Lease of Equipment | 5,000.00 | 5,000.00 | - | 375.00 | 0.00 | - |
| Travel-Mileage/Conference/Hotel | 2,000.00 | 2,000.00 | 108.49 | - | 3,000.00 | 3,000.00 |
| Dues & Memberships | 200.00 | 200.00 | - | - | 200.00 | 200.00 |
| Repair & Maint. Supplies | 25,000.00 | 25,000.00 | 17,594.68 | 2,553.49 | 25,000.00 | 25,000.00 |
| Fuel | | | - | - | 0.00 | - |

WATER FUND

| | FY 25 Budget | | FY 26 BUDGET | | FY 27 BUDGET | |
|----------------------------------|---------------------|---------------------|---------------------|---------------------|--------------------------|----------------------|
| Account Name | FY 25 Approved | FY 26 Approved | FY 25 EOY | FY 26 @ 12/31/25 | FY 27 Department Request | FY 27 TM Recommended |
| Vehicle/Power Equipment Supplies | | | - | - | 0.00 | - |
| Uniforms | | | - | - | 0.00 | - |
| Equipment/Vehicles | | | - | - | 0.00 | - |
| Maintenance Totals | 250,905.38 | 245,245.67 | 192,597.42 | 60,816.62 | 239,482.65 | 239,482.65 |
| Revenue Refunds | | | - | - | | |
| WTP Improvements | | | 422,306.34 | 3,044.01 | | |
| Sunset Waterline Replacement | 1,300,000.00 | | 613412.82 | 668,514.56 | 111,796.40 | |
| Debt Payments | | | | | | |
| 60W W/L Principle | 17,722.64 | 18,258.30 | - | 8,927.28 | 18,810.20 | 18,810.20 |
| 60W W/L Interest | 11,321.28 | 10,785.62 | 11,321.28 | 5,594.68 | 10,233.78 | 10,233.78 |
| Mainstreet W/L Principle | 81,938.15 | 83,792.13 | 61,934.17 | 41,198.24 | 85,688.06 | 85,688.06 |
| Mainstreet W/L Interest | 41,013.53 | 39,159.55 | 61,017.51 | 20,277.60 | 37,263.62 | 37,263.62 |
| Sterling Debt Refi Prin | 105,720.27 | 109,311.69 | 9,911.29 | 54,655.89 | 113,025.10 | 113,025.10 |
| Sterling Debt Refi Interest | 21,482.95 | 17,891.54 | 23,344.97 | 9,402.79 | 14,178.14 | 14,178.14 |
| Water Plant Upgrades Prin | 96,853.57 | 95,099.78 | 161.48 | 46,740.52 | 97,299.65 | 97,299.65 |
| Water Plant Upgrades Interest | 77,994.61 | 79,748.40 | 81,898.54 | 40,683.57 | 77,550.53 | 77,550.53 |
| Debt Reserve | | | - | - | | |
| Capital Improvement Program | 250,000.00 | | - | - | | 161,512.43 |
| Debt Totals | 704,047.00 | 454,047.01 | 249,589.24 | 227,480.57 | 454,049.08 | 615,561.51 |
| Water Fund Expense Totals | 3,144,158.95 | 1,643,647.06 | 2,295,375.12 | 1,410,844.49 | 1,800,355.77 | 1,750,283.00 |

SEWER FUND

FY 25 Budget

FY 26 BUDGET

FY 27 BUDGET

| Account Name | FY 25 Approved | FY 26 Approved | FY 25 EOY | FY 26 @ 12/31/25 | FY 27 Department Request | FY 27 TM Recommended |
|-------------------------------|---------------------|---------------------|-----------------------|-------------------|--------------------------|----------------------|
| SEWER REVENUE | | | SEWER REVENUE | | | |
| Sewer In-Town Base Charges | 390,945.22 | 408,714.71 | 389,170.86 | 230,712.12 | 517,716.38 | 517,716.38 |
| Sewer OT Base Charges | 97,260.45 | 124,433.56 | 112,728.01 | 55,079.65 | 115,378.68 | 115,378.68 |
| Sewer In-Town Usage Charge | 292,422.04 | 320,678.09 | 273,725.77 | 166,458.92 | 399,171.13 | 399,171.13 |
| Sewer OT Usage Charges | 79,168.59 | 101,102.27 | 91,026.38 | 44,442.25 | 93,745.18 | 93,745.18 |
| Penalties | 25,000.00 | 25,000.00 | 30,922.03 | 17,693.86 | 25,000.00 | 25,000.00 |
| Dormant Acct Fee | 5,353.58 | 5,010.30 | 4,855.54 | 1,985.01 | 4,305.90 | 4,305.90 |
| Avalability Fee | | 1,000.00 | 922.58 | - | 1,000.00 | 1,000.00 |
| SBC-Rut. Creek Operations | 55,000.00 | 68,000.00 | 61,556.42 | 62,165.82 | 68,000.00 | 68,000.00 |
| SBC Sewer Rehab | 11,172.00 | 11,172.00 | 8,379.00 | 8,379.00 | 11,172.00 | 11,172.00 |
| Reimbursement of Const. Cost | | | - | | | |
| Nutrient Credit | 400.00 | 400.00 | 1,405.60 | 552.81 | 400.00 | 400.00 |
| CARES Act Utility Forgiveness | | | - | - | | |
| Transfer from Reserve | 582,655.53 | | - | - | | 180,000.00 |
| Transfer from General Fund | | 218,976.28 | - | 216,469.73 | | 21,973.67 |
| USDA Grant Funds | | | 107,529.62 | - | | |
| Revenue Totals | 1,539,377.41 | 1,284,487.22 | 1,082,221.81 | 803,939.17 | 1,235,889.26 | 1,437,862.93 |
| SEWER EXPENSES | | | SEWER EXPENSES | | | |
| TOWN MANAGER | | | TOWN MANAGER | | | |
| Wages | 36,705.65 | 41,053.95 | 36,705.70 | 19,160.80 | 37,930.72 | 37,930.72 |
| PT Wages | 5,453.39 | 5,717.50 | 5,096.23 | 2,847.55 | 5,958.62 | 5,958.62 |
| FICA | 3,225.17 | 3,578.02 | 3,350.72 | 1,763.44 | 3,357.53 | 3,357.53 |
| VRS | 8,820.37 | 9,865.26 | 9,721.15 | 5,573.49 | 7,639.25 | 7,639.25 |
| Health Insurance | 3,686.76 | 4,005.12 | 3,335.58 | 1,868.84 | 3,883.68 | 3,883.68 |
| Group Life Insurance | 433.13 | 484.44 | 430.06 | 226.07 | 242.76 | 242.76 |
| STD/Long-Term Disability | 193.81 | 216.76 | 177.76 | 101.64 | 200.27 | 200.27 |
| Unemployment Insurance | | | | - | | |
| Contingency | | | | - | | |

SEWER FUND

FY 25 Budget

FY 26 BUDGET

FY 27 BUDGET

| Account Name | FY 25 Approved | FY 26 Approved | FY 25 EOY | FY 26 @ 12/31/25 | FY 27 Department Request | FY 27 TM Recommended |
|---------------------|----------------|----------------|-----------|------------------|--------------------------|----------------------|
| Town Manager Totals | 58,518.28 | 64,921.06 | 58,817.20 | 31,541.83 | 59,212.84 | 59,212.84 |

| FINANCE DEPARTMENT | | | FINANCE DEPARTMENT | | | |
|-------------------------|-----------|-----------|--------------------|-----------|-----------|-----------|
| Wages | 35,042.28 | 37,720.66 | 35,975.20 | 21,523.08 | 30,531.70 | 30,531.70 |
| PT Wages | 10,483.46 | 10,990.84 | 9,257.22 | 4,880.30 | 11,453.95 | 11,453.95 |
| FICA | 3,482.72 | 3,726.43 | 3,220.61 | 1,895.57 | 3,211.90 | 3,211.90 |
| VRS | 7,676.26 | 8,249.54 | 6,851.46 | 3,450.96 | 5,640.24 | 5,640.24 |
| Health Insurance | 6,636.17 | 6,758.64 | 5,457.48 | 1,398.73 | 5,519.52 | 5,519.52 |
| Group Life Insurance | 413.50 | 445.10 | 387.28 | 192.62 | 195.40 | 195.40 |
| | | | 66.77 | 46.23 | 161.21 | 161.21 |
| Unemployment Insurance | | | | - | 0.00 | - |
| Banking Service Charges | | | | - | 0.00 | - |
| Service Contracts | 3,500.00 | 3,500.00 | 3,208.34 | 3,368.75 | 4,100.00 | 4,100.00 |
| Postage | 4,000.00 | 4,500.00 | 4,092.27 | 2,169.55 | 4,500.00 | 4,500.00 |
| Supplies | 2,000.00 | 2,000.00 | 1,845.00 | - | 2,000.00 | 2,000.00 |
| Finance Totals | 73,234.39 | 77,891.22 | 70,361.63 | 38,925.79 | 67,313.92 | 67,313.92 |

| SEWER OPERATIONAL DEPARTMENT | | | SEWER OPERATIONAL DEPARTMENT | | | |
|------------------------------|------------|------------|------------------------------|------------|------------|------------|
| Wages | 202,634.89 | 176,872.50 | 207,845.08 | 109,222.12 | 182,776.41 | 182,776.41 |
| PT Wages | | | - | - | | |
| Overtime Wages | | | 2,875.73 | - | | |
| Other/Holiday | 6,588.68 | 7,152.32 | 5,617.76 | 2,900.19 | 7,453.68 | 7,453.68 |
| FICA | 16,005.60 | 14,077.90 | 15,986.05 | 8,600.05 | 14,552.60 | 14,552.60 |
| VRS | 43,304.92 | 38,098.65 | 43,836.57 | 23,374.31 | 32,276.00 | 32,276.00 |
| Health Insurance | 33,516.00 | 31,290.00 | 33,434.02 | 18,729.38 | 33,480.00 | 33,480.00 |
| Group Life Insurance | 2,391.09 | 2,087.10 | 2,447.74 | 1,275.73 | 1,169.77 | 1,169.77 |
| Long-Term Disability | 257.06 | 269.54 | 235.73 | 259.50 | 280.90 | 280.90 |
| Unemployment Insurance | | 24.00 | 24.00 | - | 26.40 | 26.40 |
| Worker's Comp | 3,762.31 | 3,396.67 | 3,762.31 | - | 3,505.53 | 3,505.53 |

SEWER FUND

FY 25 Budget

FY 26 BUDGET

FY 27 BUDGET

| Account Name | FY 25 Approved | FY 26 Approved | FY 25 EOY | FY 26 @ 12/31/25 | FY 27 Department Request | FY 27 TM Recommended |
|-----------------------------------|-------------------|-------------------|-------------------|-------------------|--------------------------|----------------------|
| Sludge & Trash Removal-Rut.Crk | 5,000.00 | 10,000.00 | 45,548.73 | 3,126.80 | 10,000.00 | 10,000.00 |
| Testing Services | 53,655.29 | 53,655.29 | 38,311.90 | 24,777.30 | 58,215.00 | 58,215.00 |
| Professional Svcs | 3,000.00 | 3,000.00 | 3,000.00 | 1,250.00 | 3,000.00 | 3,000.00 |
| Repair & Maint. Svcs-Rut Crk | 18,666.00 | 25,000.00 | 5,002.00 | 23,851.53 | 30,000.00 | 30,000.00 |
| Advertising | 500.00 | 500.00 | - | - | 500.00 | 500.00 |
| Electrical Svcs-Rut. Crk | 53,000.00 | 66,000.00 | 74,460.77 | 33,852.94 | 75,000.00 | 75,000.00 |
| Water, Sewer -Rut. Crk | 7,400.00 | 10,644.56 | 11,588.21 | 15,499.74 | 27,214.47 | 27,214.47 |
| Electrical Svcs-Pump Station | 2,370.00 | 1,850.00 | 2,137.37 | 664.03 | 1,920.00 | 1,920.00 |
| Water, Sewer-Pump Station | 220.00 | 204.60 | 188.75 | 84.09 | 204.60 | 204.60 |
| Postage | 250.00 | 50.00 | - | 104.80 | 50.00 | 50.00 |
| Telecommunications | 5,796.00 | 5,976.00 | 8,119.61 | 4,837.50 | 8,573.64 | 8,573.64 |
| Property Insurance | 3,302.41 | 4,398.81 | 3,302.41 | - | 4,838.58 | 4,838.58 |
| Motor Vehicle Insurance | 353.07 | 415.38 | 353.07 | - | 456.92 | 456.92 |
| Travel-Mileage/Hotel/Conference | 3,000.00 | 3,000.00 | 200.00 | - | 3,000.00 | 3,000.00 |
| Permits | 4,000.00 | 4,000.00 | 6,784.04 | 4,523.00 | 4,000.00 | 4,000.00 |
| Dues & Memberships | 2,000.00 | 2,000.00 | 2,044.90 | 160.16 | 2,000.00 | 2,000.00 |
| Office Supplies | 2,000.00 | 2,000.00 | 833.00 | 11.94 | 2,000.00 | 2,000.00 |
| Lab Supplies | 8,235.00 | 10,000.00 | 7,175.29 | 2,384.92 | 12,000.00 | 12,000.00 |
| Repair & Maint. Supplies-Rut. Crk | 35,000.00 | 45,000.00 | 38,940.37 | 35,258.80 | 70,868.65 | 70,868.65 |
| Fuel/Oil | 3,000.00 | 3,000.00 | 2,638.66 | 1,059.32 | 3,000.00 | 3,000.00 |
| Vehicle & Equip Supplies | 3,000.00 | 3,000.00 | 212.93 | 30.00 | 3,000.00 | 3,000.00 |
| Uniforms | 2,000.00 | 2,000.00 | - | 991.10 | 2,000.00 | 2,000.00 |
| Chemicals-Rut Crk | 4,615.00 | 10,000.00 | 7,020.00 | 10,530.00 | 27,500.00 | 27,500.00 |
| Vehicles | 15,000.00 | - | 6,449.58 | - | 0.00 | - |
| Treatment Totals | 543,823.32 | 538,963.32 | 580,376.58 | 327,359.25 | 624,863.15 | 624,863.15 |

SEWER FUND

FY 25 Budget

FY 26 BUDGET

FY 27 BUDGET

| Account Name | FY 25 Approved | FY 26 Approved | FY 25 EOY | FY 26 @ 12/31/25 | FY 27 Department Request | FY 27 TM Recommended |
|-------------------------------------|-------------------|-------------------|-------------------------------------|------------------|--------------------------|----------------------|
| SEWER MAINTENANCE DEPARTMENT | | | SEWER MAINTENANCE DEPARTMENT | | | |
| Wages | 137,518.60 | 132,369.94 | 113,378.31 | 37,751.06 | 131,050.71 | 131,050.71 |
| PT Wages | 791.17 | 3,529.57 | 1,098.41 | 530.96 | 3,564.36 | 3,564.36 |
| Other Pay/Holiday | 1,963.56 | 2,053.10 | 143.53 | 23.93 | 2,085.81 | 2,085.81 |
| FICA | 10,730.91 | 10,553.38 | 8,778.22 | 2,634.98 | 10,888.73 | 10,888.73 |
| VRS | 28,569.46 | 27,175.55 | 22,643.08 | 7,691.91 | 23,388.27 | 23,388.27 |
| Health Insurance | 30,600.11 | 28,161.00 | 23,084.42 | 8,360.58 | 30,132.00 | 30,132.00 |
| Group Life Insurance | 1,622.72 | 1,561.97 | 1,301.63 | 442.16 | 874.79 | 874.79 |
| Long-Term Disability | | 97.10 | - | 50.94 | 97.10 | 97.10 |
| Unemployment Insurance | | | - | - | | |
| Worker's Comp | | | - | - | | |
| Repair & Maint. Services | | | - | - | 0.00 | - |
| Professional Services | | | - | - | 0.00 | - |
| Telecommunication | | | - | - | 0.00 | - |
| Motor Vehicle Insurance | 1,162.05 | 1,367.14 | 1,162.05 | - | 1,503.85 | 1,503.85 |
| Lease of Equipment | 5,000.00 | | - | - | 0.00 | - |
| Travel-Mileage/Conference/Hotel | | | - | - | 0.00 | - |
| Misc | | | - | - | 0.00 | - |
| Dues & Memberships | | | - | - | 0.00 | - |
| Repair & Maint. Supplies | 10,000.00 | 10,000.00 | 8,153.20 | 12,461.60 | 20,000.00 | 20,000.00 |
| Fuel | | | - | - | 0.00 | - |
| Vehicle/Power Equipment Supplies | | | - | - | 0.00 | - |
| Uniforms | | | - | - | 0.00 | - |
| Equipment/Vehicles | | | - | - | 0.00 | - |
| Maintenance Totals | 227,958.58 | 216,868.75 | 179,742.85 | 69,948.12 | 223,585.62 | 223,585.62 |
| Sliplining Project | | | 284625 | 87,861.48 | | |

SEWER FUND

FY 25 Budget

FY 26 BUDGET

FY 27 BUDGET

| Account Name | FY 25 Approved | FY 26 Approved | FY 25 EOY | FY 26 @ 12/31/25 | FY 27 Department Request | FY 27 TM Recommended |
|----------------------------------|---------------------|---------------------|----------------------|-------------------|--------------------------|----------------------|
| WWTP Centrifuge | | | 78572.88 | - | | |
| | | | | | | |
| Debt Payments | | | Debt Payments | | | |
| Sterling Bank WWTP Refi Prin | 224655.57 | 232287.3404 | (9,911.29) | 116,143.65 | 240,178.33 | 240,178.33 |
| Sterling Bank WWTP Refi Int | 45651.27 | 38019.5276 | 43,789.26 | 19,981.00 | 30,128.55 | 30,128.55 |
| Sewer Rehab Principle | 71110.29 | 72094.24 | 18.78 | 35,849.34 | 73,091.80 | 73,091.80 |
| Sewer Rehab Interest | 44,425.71 | 43,441.76 | 44,425.71 | 21,918.66 | 42,444.19 | 42,444.19 |
| Debt Reserve | | | | - | | |
| Capital Program | 250,000.00 | | | - | | 77,044.53 |
| Debt Totals | 635,842.84 | 385,842.87 | 78,322.46 | 193,892.65 | 385,842.87 | 462,887.40 |
| Sewer Fund Expense Totals | 1,539,377.41 | 1,284,487.22 | 1,330,818.60 | 749,529.12 | 1,360,818.40 | 1,437,862.93 |

GARBAGE FUND

FY 25 Budget FY 26 BUDGET

FY 27 BUDGET

| Account Name | FY 25 Approved | FY 26 Approved | FY 25 EOY | FY 26 @ 12/31/25 | FY 27 Department Request | FY 27 TM Recommended |
|-------------------------------|----------------------|----------------------|----------------------|---------------------|--------------------------|----------------------|
| GARBAGE REVENUE | | | | | | |
| Garbage IT Charges | 146,975.00 | 147,337.50 | 148,562.78 | 74,691.41 | 153,491.00 | 153,491.00 |
| Garbage OT Charges | 20,812.50 | 19,512.50 | 20,465.55 | 10,198.06 | 20,384.00 | 20,384.00 |
| Penalties | 5,000.00 | 5,000.00 | 4,732.26 | 2,819.23 | 5,000.00 | 5,000.00 |
| Transfer from Garbage Reserve | | | | | | |
| Transfer from Other Funds | | | | | | 1,312.22 |
| Revenue Totals | \$ 172,787.50 | \$ 171,850.00 | \$ 173,760.59 | \$ 87,708.70 | 178,875.00 | \$ 180,187.22 |

| | | | | | | |
|----------------------------|---------------------|--------------------|--------------------|--------------------|-----------------|--------------------|
| TOWN MANAGER | | | | | | |
| Wages | 3,670.57 | 1,282.94 | 3,670.48 | 1,916.04 | 1,307.96 | 1,307.96 |
| PT Wages | | - | 356.49 | - | - | - |
| FICA | 280.80 | 98.14 | 323.46 | 154.59 | 100.06 | 100.06 |
| VRS | 882.04 | 308.29 | 972.08 | 557.31 | 263.42 | 263.42 |
| Health Insurance | 368.68 | 125.16 | 333.57 | 186.84 | 133.92 | 133.92 |
| Group Life Insurance | 43.31 | 15.14 | 43.10 | 22.57 | 8.37 | 8.37 |
| STD/Long-Term Disability | 19.38 | 6.77 | 17.60 | 10.08 | 6.91 | 6.91 |
| Contingency | 5,146.67 | 7,087.50 | - | - | 7,087.50 | 7,087.50 |
| Town Manager Totals | \$ 10,411.45 | \$ 8,923.94 | \$ 5,716.78 | \$ 2,847.43 | 8,908.13 | \$ 8,908.13 |

| | | | | | | |
|---------------------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|
| FINANCE DEPARTMENT | | | | | | |
| Wages | 1804.44 | 1043.58 | 1,843.02 | 1,109.31 | 1,671.98 | 1,671.98 |
| PT Wages | 268.81 | 281.82 | 237.33 | 125.19 | 293.69 | 293.69 |
| FICA | 158.6 | 169.42 | 149.06 | 88.33 | 150.37 | 150.37 |
| VRS | 402.59 | 430.50 | 343.36 | 180.61 | 315.54 | 315.54 |
| Health Insurance | 368.68 | 375.48 | 297.08 | 62.11 | 330.42 | 330.42 |
| Group Life Insurance | 21.29 | 22.81 | 19.18 | 9.93 | 10.70 | 10.70 |
| Hybrid Disability | 4.85 | 5.08 | 3.79 | 3.01 | 5.63 | 5.63 |
| Finance Totals | 3,029.26 | 2,328.67 | 2,892.82 | 1,578.49 | 2,778.34 | 2,778.34 |

GARBAGE FUND

FY 25 Budget FY 26 BUDGET

FY 27 BUDGET

| Account Name | FY 25 Approved | FY 26 Approved | FY 25 EOY | FY 26 @ 12/31/25 | FY 27 Department Request | FY 27 TM Recommended |
|-------------------------|----------------------|----------------------|----------------------|---------------------|--------------------------|----------------------|
| GARBAGE EXPENSES | | | | | | |
| Collection In-Town | 132,949.92 | 135,559.68 | 133,104.00 | 69,047.04 | 143,568.00 | 143,568.00 |
| Collection Out of Town | 21,403.20 | 20,824.80 | 18,531.18 | 9,097.92 | 20,736.00 | 20,736.00 |
| Garbage Totals | \$ 154,353.12 | \$ 156,384.48 | \$ 151,635.18 | \$ 78,144.96 | 164,304.00 | \$ 164,304.00 |

| GARBAGE MAINTENANCE DEPARTMENT | | | | | | |
|---------------------------------------|--------------------|-----------------|--------------------|--------------------|-----------------|-----------------|
| Wages | 3,243.13 | 2,941.55 | 2,519.29 | 838.72 | 2,912.24 | 2,912.24 |
| PT Wages | | | | - | | |
| Other Pay/Holiday | 43.63 | 45.62 | 3.18 | 0.52 | 46.35 | 46.35 |
| FICA | 251.44 | 228.52 | 193.20 | 57.54 | 235.91 | 235.91 |
| VRS | 679.85 | 334.54 | 503.22 | 170.86 | 311.05 | 311.05 |
| Health Insurance | 737.35 | 625.80 | 516.57 | 185.76 | 669.60 | 669.60 |
| Group Life Insurance | 38.27 | 34.71 | 29.08 | 9.84 | 19.44 | 19.44 |
| Hybrid Disability | | 2.16 | | - | 2.16 | 2.16 |
| Maintenance Totals | \$ 4,993.67 | 4,212.90 | \$ 3,764.54 | \$ 1,263.24 | 4,196.75 | 4,196.75 |

| | | | | | | |
|-----------------------------------|----------------------|----------------------|----------------------|---------------------|-------------------|----------------------|
| Garbage Fund Expense Total | \$ 172,787.50 | \$ 171,850.00 | \$ 164,009.32 | \$ 83,834.12 | 180,187.22 | \$ 180,187.22 |
|-----------------------------------|----------------------|----------------------|----------------------|---------------------|-------------------|----------------------|

ECONOMIC DEVELOPMENT AUTHORITY

FY 25 Budget FY 26 BUDGET

FY 267 BUDGET

| Account Name | FY 25 Approved | FY 26 Approved | FY 25 EOY | FY 26 @ 12/31/25 | FY 27 Department Request | FY 27 TM Recommended |
|----------------------------|------------------|------------------|------------------|------------------|--------------------------|----------------------|
| IDA REVENUES | | | | | | |
| Lease/Sale of Lots | | | - | | - | |
| BP Recoupment Rev | 64,812.76 | 64,795.16 | 64,795.16 | | 64,795.16 | 64,795.16 |
| Zoning Fees | | | - | | - | - |
| Bond Issue | 3,890.00 | 2,612.50 | 3,890.00 | 2,612.50 | 2,612.50 | 2,612.50 |
| Home Owners Reimb | 1,923.00 | 1,718.82 | 1,718.82 | | 1,718.82 | 1,718.82 |
| Transfer from Other Funds | | 4,349.58 | 4,349.58 | 4,349.58 | 2,740.65 | 2,740.65 |
| Transfer from Fund Balance | | | | | | 90,815.85 |
| Revenue Totals | 70,625.76 | 73,476.06 | 74,753.56 | 6,962.08 | 71,867.13 | 162,682.98 |
| IDA EXPENSES | | | | | | |
| Wages | | | | | \$ 9,519.09 | \$ 9,519.09 |
| PT Wages | 9,494.03 | 12,654.87 | 13,058.28 | 6,371.23 | 13,072.31 | 13,072.31 |
| FICA | 726.29 | 968.10 | 998.92 | 487.38 | 1,000.03 | 1,000.03 |
| Worker's Comp | 273.74 | 449.22 | 227.08 | - | 460.63 | 460.63 |
| Repair & Maint. Svcs | | | - | - | - | - |
| Professional Services | | | - | - | - | - |
| Electrical Svcs | 300.00 | 330.00 | 351.52 | 170.04 | 350.00 | 350.00 |
| Dues & Membership | 2,800.00 | 2,800.00 | 2,658.00 | 2,658.00 | 2,800.00 | 2,800.00 |
| Transfer to IDA fund bal | 57,031.70 | 56,273.87 | - | - | - | - |
| SBC/GOVA Grant | | | | | 5,000.00 | 5,000.00 |
| Water Transfer | | | | | 120,000.00 | 120,000.00 |
| Tourism Cont. | | | | | 20,000.00 | 20,000.00 |
| Small Business Grant | | | | - | | |
| Capital expenses | | | | - | | |
| Expense Totals | 70,625.76 | 73,476.06 | 17,293.80 | 9,686.65 | 162,682.98 | 162,682.98 |

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

The Town of Amherst Town Council will hold public hearings at 7:00 PM on April 8, 2026, in the Council Chambers of the Town Hall at 174 South Main Street, Amherst, VA, on the following:

Capital Improvement Program

To receive comments on the Town’s 2026 – 2027 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 2026/2027 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 | \$1,869,582 |
| Water Fund | \$1,750,283 |
| Sewer Fund | \$1,437,863 |
| Garbage Fund | \$180,187 |
| EDA Fund | \$162,683 |

Estimated Expenditures

| | |
|-------------------------------------|-------------|
| General Fund | \$1,869,582 |
| Water Fund | \$1,750,283 |
| - Operations | \$1,134,721 |
| - Debt Service and Capital Projects | \$615,562 |
| Sewer Fund | \$1,437,863 |
| - Operations | \$974,976 |
| - Debt Service and Capital Projects | \$462,887 |
| Garbage Fund | \$180,187 |
| EDA Fund | \$162,683 |

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. It maintains the meals and beverage tax rate at 6% as well as all current business license rates and categories.

The proposed budget includes an approximately 10% increase in water and sewer rates, while maintaining the current garbage collection rate of \$13.00. The proposed rates are as follows:

| <u>Rate Component</u> | <u>In Town</u> <u>Residential Base</u> <u>Charge</u> | <u>In Town Use</u> <u>Charge per</u> <u>1,000 gallons</u> | <u>Out of Town</u> <u>Residential</u> <u>Base Charge</u> | <u>Out of Town</u> <u>Use Charge</u> <u>per 1,000</u> <u>gallons</u> |
|-----------------------|--|---|--|---|
|-----------------------|--|---|--|---|

Water:

| | | | | |
|------------------------|---------|--------|---------|---------|
| Effective July 1, 2026 | \$18.76 | \$9.35 | \$37.51 | \$18.70 |
|------------------------|---------|--------|---------|---------|

Sewer:

| | | | | |
|------------------------|---------|--------|---------|---------|
| Effective July 1, 2026 | \$32.12 | \$8.03 | \$64.24 | \$16.06 |
|------------------------|---------|--------|---------|---------|

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

TOWN OF AMHERST
CAPITAL IMPROVEMENT PROGRAM FY26-27

| Project Description & Ranking | CIP Committee Evaluation | Total Estimated Cost | 2026-2027 | 2027-2028 | 2028-2029 | 2029-2030 | 2030-2031 | Recommended Sources of Funds |
|---|--------------------------|----------------------|---------------|---------------|-----------------|-----------------|-----------------|------------------------------|
| Police | | | | | | | | |
| Police Ford Interceptor | 19 | \$ 67,030.00 | \$ - | | \$ 67,030.00 | | \$ 67,030.00 | General Fund |
| Tasers-Reoccurring | 21 | \$ 40,318.30 | \$ 40,318.30 | \$ 5,000.00 | \$ 5,000.00 | \$ 5,000.00 | \$ 5,000.00 | General Fund |
| Toughbooks-Reoccurring | 20 | \$ 27,929.94 | | | | \$ 27,929.94 | | General Fund |
| Dash & Body Camera-New | 21 | \$ 90,000.00 | | \$ 90,000.00 | | | | General Fund |
| Plants | | | | | | | | |
| Raw Influent Pumps (3) | 21 | \$ 58,638.30 | \$ 19,546.10 | \$ 19,546.10 | \$ 19,546.10 | | | Wastewater |
| WWTP Digester Blower/Motor (2) | 15 | \$ 50,009.94 | | \$ 25,004.97 | \$ 25,004.97 | | | Wastewater |
| WWTP Security Cameras-New | 18 | \$ 19,326.12 | | | | | \$ 19,326.12 | Wastewater |
| WTP Security Cameras-New | 18 | \$ 19,326.12 | | | | | \$ 19,326.12 | Water Fund |
| Waste Sludge Flow Meter, Influent Flow Meter, Effluent Sludge Flow Meter, Effluent Flow Meter | 19 | \$ 48,082.00 | \$ 48,082.00 | | | | | Wastewater and Water |
| Plants Roof Repair | 17 | \$ 15,986.00 | \$ 15,986.00 | | | | | Wastewater |
| Tank and clearwell cleaning - interior | 21 | \$ 17,000.00 | | \$ 17,000.00 | | | | Water Fund |
| Cleaning Outside of Tanks | 14 | \$ 21,600.00 | | | | | \$ 21,600.00 | Water Fund |
| WW AC and Heat Repair | 15 | \$ 10,800.00 | | | | | \$ 10,800.00 | Wastewater |
| Maintenance | | | | | | | | |
| Half Ton Pick-up | 15 | \$ 44,414.30 | \$ 44,414.30 | | | | | All Funds |
| Metal Structure | 14 | \$ 55,000.00 | | \$ - | \$ 55,000.00 | | | All Funds |
| Reseal Town Hall Lot | 15 | \$ 8,000.00 | \$ 8,000.00 | | | | | All Funds |
| Pave Police Lot | 15 | \$ 28,750.00 | \$ 28,750.00 | | | | | General Fund |
| Old Mill Park Road Maintenance | 18 | \$ 65,000.00 | \$ 18,200.00 | | | \$ 18,200.00 | \$ 47,000.00 | General Fund |
| Town Hall/Finance | | | | | | | | |
| Park Master Plan | 15 | \$ 40,000.00 | \$ 40,000.00 | | | | | General Fund |
| Water Line Replacements | | | | | | | | |
| Replace Author Court W/L | | \$ 200,000.00 | | \$ 200,000.00 | | | | Grant and Water |
| Completion of 60 W/Huff Creek/Chr. Springs | | \$ 3,150,000.00 | | | \$ 3,150,000.00 | | | Grant and Water |
| Second Street Replacement | | \$ 2,000,000.00 | | | | \$ 2,000,000.00 | | Grant and Water |
| Waugh's Ferry Road Replacement | | \$ 3,000,000.00 | | | | | \$ 3,000,000.00 | Grant and Water |
| Walnut Street Replacement | | \$ 400,000.00 | | | | | \$ 400,000.00 | Grant and Water |
| Union Hill Replacement | | \$ 420,416.00 | | | | | | Grant and Water |
| Zane Snead Replacement | | \$ 294,400.00 | | | | | | Grant and Water |
| Water Compliance | | | | | | | | |
| Well Study and Three Wells | 14 | \$ 375,000.00 | | | | \$ 75,000.00 | \$ 300,000.00 | Grant/Water/EDA |
| Compliance With Water Withdrawal | 15 | \$ 120,000.00 | \$ 120,000.00 | | | | | EDA/Water Fund |
| TOTAL | | \$ 10,687,027.02 | \$ 383,296.70 | \$ 356,551.07 | \$ 3,321,581.07 | \$ 2,126,129.94 | \$ 3,890,082.24 | |



**STAFF REPORT
REZONING**
Jim and Kathryn Beck
Planning Commission Public Hearing

General Information:

Processing schedule: The Planning Commission set a public hearing for this request at their February 4, 2026, meeting. The public hearing will be held on March 4, 2026.

Application Information:

| | |
|---------------------|--|
| Owner: | Beamie, LLC |
| Applicant: | Jim and Kathryn Beck |
| Requested Action: | Rezoning from B-2 to CBD |
| Location: | Parcel at SE quadrant of Routes 60 and 29 |
| Existing Zoning: | B-2 |
| Proposed Zoning: | CBD |
| Existing land uses: | Vacant |
| Comp. plan area: | Business |
| Lot size: | 0.334 acres |
| Adjacent Zoning: | North: B-2 East: B-2 South: B-2 West: CBD |

Summary of Request and Background Information:

Jim and Kathryn Beck purchased a vacant lot at the SE quadrant of the traffic circle for the purpose of building an ice cream shop. They have begun planning for the long-term use of the site. In doing so, it has become clear that the existing front setback of 50 feet that is required in the B-2 district, pushes the future building into an area with poor topography for development. Additionally, the vision for the site is a friendly, walkable space, which is less appealing with the larger setback. They are requesting rezoning to CBD, which currently ends adjacent to them at the Scott building.

This will allow a zero-foot setback, just as exists for downtown, reducing their need to remove trees, and making the site more pedestrian-oriented.

Public Notice

The proposal was advertised for public hearing for two consecutive weeks, as required by State Code, and adjacent property owners received a public notice, also as required by Code.

Consistency with the Comprehensive Plan:

The Comprehensive Plan reflects the current zoning; however, the language of the Plan validates the flexibility for development, especially given the site's proximity to the CBD, location of existing pedestrian accommodations, and the narrowness of the depth of the lot.

Consistency with the Zoning Ordinance:

The proposed use of the subject property is compatible with surrounding zoning and the intent of the district.

Citizen Comment:

There have not yet been any citizen comments.

Conclusion:

The proposed use in this area is compliance with the Comprehensive Plan and the intent of the CBD district. Staff recommends approval of the proposal.

Recommendation:

Staff recommends approval of the proposal. Should there be concerns from the public regarding aspects of the use, staff recommends that the Commission hear these concerns and determine if they can be resolved in order to address these concerns prior to the Council public hearing.



STAFF REPORT
SPECIAL USE PERMIT
DKKR, LLC
Planning Commission Public Hearing

General Information:

Processing schedule: The Planning Commission set a public hearing for this request at their February 4, 2026, meeting. The public hearing will be held on March 4, 2026.

Application Information:

Owner and Applicant: Dan Summers, DKKR, LLC
Requested Action: Special Use Permit for a Warehousing and Jobbing Establishment use
Location: 488 S. Main Street
Existing Zoning: B-2 with SUP for Light Industrial uses
Proposed Zoning: B-2 with SUP for Light Industrial and Warehousing and Jobbing Establishment uses
Existing land uses: Business, Light Industrial, Warehousing
Comp. plan area: General Business

Summary of Request and Background Information:

Dan Summers purchased the property at 488 S. Main Street in 2021 for his powder coating business. At that time, the property already had an SUP for light industrial uses in the B-2, which had been obtained by a previous potential purchaser. Since that time, Mr. Summers has begun another business that distributes food products to local stores. As a result of a zoning complaint, Mr. Summers has applied for an SUP to allow a warehouse/jobbing establishment on the property, which is a SUP in the B-2 district.

Within the Town's Zoning Ordinance, the 'warehousing/jobbing establishment is where the use of food distribution of this scale would be contained. At the scale of the existing building, the use is not inconsistent with the scale and pattern of development around it. However, at a larger scale,

this use can become more of a distribution center, rather than a small business. Conditions for the use should address these concerns.

A jobbing establishment is generally a business that specializes in producing customized, one-off, or small-batch items, rather than mass-producing goods. It is often referred to as a "job shop" or "job production" unit, operating on a contract basis for specific customers. In the context of warehousing, that means a wholesaler or intermediary for bulk goods to retailers.

Public Notice

The proposal is set for advertisement on two consecutive weeks, as required by State Code, and adjacent property owners were mailed notice. The property had a sign placed on it for notice as well.

Consistency with the Comprehensive Plan:

The use is consistent with the long-term plan for the area for commercial uses, The SUP allows the property to be used for this additional use, over and above its current categories of uses allowed.

The proposed use meets the goals stated in the Plan related to supporting business development and adaptive reuse of buildings.

Consistency with the Zoning Ordinance:

The proposed use of the subject property is compatible with surrounding zoning and the intent of the existing district, especially as the proposed density is not being increased and no additional building is contemplated.

Citizen Comments:

None received at this time. There were Planning Commission concerns related to noise and to environmental considerations.

Conclusion:

As this use is a Special Use Permit in the B-2, conditions may be imposed on the use that are directly related to the new use. Staff recommends consideration of the following conditions:

1. No overnight parking for tractor-trailers delivering goods for the distribution business.
2. No additional building addition or expansion is allowed for the use.
3. The use is limited to the existing building and does not allow outdoor storage.

Staff does not recommend any conditions related to environmental issues, as the Town is not a regulatory agency for those issues.

Recommendation:

Staff recommends approval of the Special Use Permit with the above-listed conditions.

Sec. 24-467. Minimum yard requirements.

(a) Within the district herein defined, the following minimum yard requirements shall apply:

| | <i>Front Yard Setback (e)</i> | <i>Corner Lot</i> | <i>Other Lots</i> | <i>Rear Yard Setback</i> |
|-------------------------------|-------------------------------|-------------------|-------------------|--------------------------|
| A-1 Agricultural | 50' | 15' | 15' | 25' |
| R-1 Limited Residential | 60' | 20' | 15' | 35' |
| R-2 General Residential | 50' | 15' | 10' | 35' |
| T-1 Transitional Use Zone | 50' | (b) | (b) | 35' |
| R-3 High Density Res. | 30' | 15' | 15' | 35' |
| R-4 Manufactured Home | 30' | 15' | 15' | 35' |
| B-1 Light Commercial | 50' | (c) | (c) | (c) |
| CBD Central Business District | None | (c) | (c) | (c) |
| B-2 General Commercial | 50' None | (c) | (c) | (c) |
| E-1 Business Park | 50' | (c) | (c) | (c) |
| M-1 Industrial | 50' | (c) | (c) | (c) |

- (b) The minimum side yard shall be 15 feet on corner lots and ten feet on other lots, except that no building or structure shall be erected within 25 feet of a residentially zoned lot.
- (c) No minimum requirement except that no building or structure shall be erected within 25 feet of a residentially zoned lot.
- (d) The front yard setback requirement for any lot in the A-1 Agricultural District, R-1 Limited Residential District, R-2 General Residential District, R-3 High-Density Residential District, or R-4 Manufactured Home District shall be reduced when 50 percent or more of the building lots on the same side of the street within the same block are improved with buildings, and no building on that same side of the street within the same block shall be required to have a front yard setback greater than the average front yard setback of the existing buildings on the same side of the street. However, when there are buildings on the lots on both sides of the lot, the required front yard setback for that lot shall not be greater than the average of the front yard setbacks of the buildings on such adjacent lots. The sideline of a building on a corner lot shall not be a factor in these calculations. For the purposes of this section, the term "block" shall be defined as the area between the next adjacent street intersection or 500 feet of the lot in question, whichever is less, on both sides of the lot in question. A property owner shall be responsible for providing the appropriate documentation to support the reduction in front yard setback requirement prior to issuance of a zoning certificate.
- (e) Front yard setbacks in any district may be reduced to the setback of any existing legally non-conforming structure on the same lot, an abutting lot, or within 200 feet on the same side of the street as the proposed structure.

(Zoning Ord. 2003, § 18.1-804)

Note—Refer to section 24-11(b)(2) for language regarding setback requirements for destroyed buildings.

Sec. 24-468. Adjustments to minimum yard requirements.

Whenever there shall be plans in existence, surveyed and approved by either the state department of highways and transportation or by the town council, upon recommendation of the commission, may require additional front, side or rear yard setbacks for any new construction or for any structures altered or remodeled adjacent to the future planned right-of-way in order to preserve and protect the right-of-way for such proposed street or highway widening.

(Zoning Ord. 2003, § 18.1-805)

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(Supp. No. 3)