

AMHERST TOWN COUNCIL

AGENDA

Wednesday, June 10, 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. **Park Naming Contest (Pgs. 1-3)** *Staff will present the list of proposed names from the public process. Council will narrow these down to five proposed names for additional public feedback.*
- C. **Inoperable Vehicles (Pgs. 4-8)** *Staff will present proposed changes to the Inoperable Vehicles codes for the Council's consideration.*
- D. **Recess for Dinner- 6:15 p.m.**
- E. **Call to Order for the Town Council– 7:00 p.m. - Mayor Tuggle**
- F. **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.*
- G. **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.*
- H. **Public Hearings and Presentations**
 - 1. **Request for Banner from Amherst County Parks and Recreation (Pg. 9-10)- Amherst County is requesting permission to have a banner over S. Main Street to advertise their annual Day at the Lake. The event is on July 25th and they request that the banner be placed on July 6th.**
 - 2. **Public Hearing: FY 2026 Budget Amendment (Pgs. 11-37) Patty Martin- State Code requires a budget amendment when expenditures exceed 1% over budgeted amounts. The purchase of the Town car and the land for the park creates an exceedance. A public hearing on the amendment has been set and advertised for this meeting.**
 - 3. **Public Hearing: Council Requested Business Friendliness Amendments (Pgs. 38-61) Sara McGuffin- The Planning Commission has completed their review of the proposed amendments and sends a recommendation to Council for action. A public hearing has been set and advertised for this meeting.**
- I. **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.*
- J. **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. 62-131)** – Drafts of the May 12, 2026, workshop and regular meeting minutes and the June 1, 2025, special called joint meeting with the Economic Development Authority 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. 132-142)**- The check register for the month of May 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.

K. Correspondence and Reports

1. **Staff Reports (Pgs. 143-205)**
 - 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 (Pgs. 206-210)**
 - a. Planning Commission- no meeting, no report
 - b. Economic Development Authority- met June 1, 2026, minutes attached.
 - c. Robert E. Lee SWCD- no meeting, no report

L. Discussion Items

1. **Purchase Approval for Water Withdrawal Permit Compliance (Pgs. 211-214)**- Sara McGuffin- Staff requests approval of the engineering costs for compliance with the Town's Water Withdrawal Permit. This work will complete the required Drought Management Plan, the Operations and Maintenance Plan, the engineering for the river gage, and the construction management for the gage.
2. **Council Appointments:** Sara McGuffin- The Council has the following positions that require recommendation, appointment, or reappointment.
 - Board of Zoning Appeals, completion of term to August 31, 2029, advertised, no applications
 - Economic Development Authority, Sharon W. Turner's term ends June 30. She is willing to serve again.
 - Planning Commission, John Vandervelde's term expires on June 30. He has declined to serve again. Staff will advertise for the vacancy.
 - Property Maintenance Investigation Board, Bessie Kirkwood's term expires on June 30. She has declined to serve again. Staff will advertise this vacancy.

M. Matters from Staff

N. Citizen Comments

O. Matters from Town Council

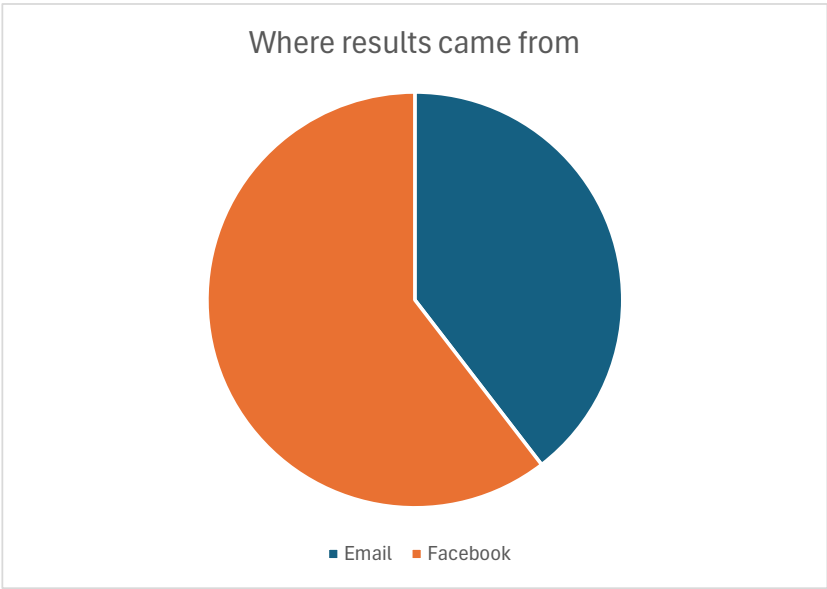
P. Anticipated Town Council Agenda Items for Next Month

Q. Adjournment

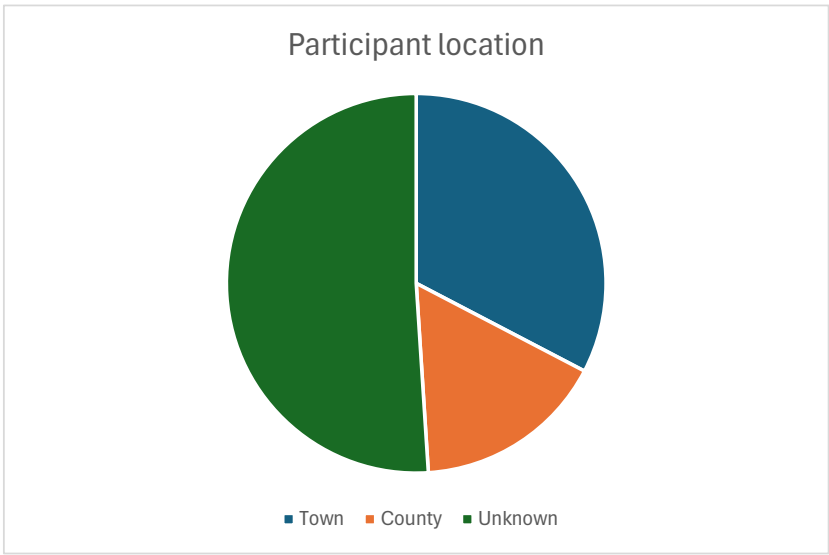
Name	Emailed	Facebook	Unknown	Town	County	Column1
1807 Park	yes	no		1		
Amherst Community Park	no	yes			1	
Amherst Gathering Park	no	yes		1		
Amherst Meadow Park	no	yes		1		36
Amherst Mountain View	no	yes				1
Amherst Neighbor's Park	no	yes		1		
Amherst Oaks Park	no	yes		1		
Amherst Park/Amherst Community Park	yes	no			1	
Amherst Volunteer Park	no	yes				1
Amtown Park	yes	no		1		
BBW Park	yes	no			1	
Beth Gamble Park	yes	no			1	
Bill Gannaway	no	yes			1	
Bill Wydner Park	no	yes			1	
Blair's View	yes	no		1		
Blue Ridge Meadows Park	no	yes		1		
Bobby Mottley Park	no	yes			1	
Butterfly May Park	yes	no		1		
Charles Russell "Skippy" Brown Park	no	yes			1	
Community Park	no	yes		1	1	1
Courthouse Green Park	yes	no		1		
Deer Haven Park	yes	no		1		
Dogwood Park	no	yes				1
Double Debt Park	no	yes		1		
Elsie May Park	yes	no		1		
Field of Dreams	no	yes			1	
Five Oaks Park	no	yes		1		
Freedom Park	no	yes		1		
Halo	yes	no		1		
Heritage Grove	no	yes		1		
High Peak Commons	yes	no		1		
Hometown Heritage Park	yes	no		2		
Hometown Park	yes	no		1		
Jakes Exotics Park of Amherst	no	yes		1		
Jawbone Park	no	yes		1		
Joy Park	no	yes			1	
Joyful Forest	no	yes			1	
Kindred Community Park	yes	no			1	
Kindred Neighborhood Park	yes	no			1	
Kindred Park	yes	no			1	
Lancer Park	yes	no		1		
Lancer's Crossing Park	yes	no		1		
Lancer's Park	no	yes		1		
Legacy Roots Park	yes	no		1		
Lets Meet There Park'	no	yes				1
Little Nest	no	yes			1	
MacAlister Park	no	yes		1		
Main Street Park	no	yes			1	

May Park	yes	no	1		
MBG Park	yes	no		1	
Memorial Park on Main	no	yes	1		
Mike H Driskill Park	yes	no		1	
MOMS' Memories on Main St	yes	no		1	
Motley Park	no	yes	1		
Mountain View Park	no	yes	1		
Mountain's Edge Park	no	yes	1		
Mt. Pleasant Park	no	yes			1
North Circle Park	yes	no			1
Orchard Hill Park	yes	no	1		
Our Heritage Roots Park	yes	no	1		
Park on Main	no	yes		1	
Park on the Main	no	yes		1	
Paul Wailes Park	no	yes	1		
Pedlar Foothills Park	yes	no	1		
Piedmont Park	no	yes	1		
Presbyterian Park	no	yes	1		
Red Clay Commons	yes	no	1		
Santa Park	no	yes			1
Seminole Trails Park	yes	no	1		
Seven Oaks Park	yes	no	1	1	3
Shade Tree Park	no	yes			1
Sir Jeffery Park	no	yes			1
Sir Jeffrey Amherst Park	yes	no	1		
Stagecoach Park	yes	no	1		
Temperance Forge Park	yes	no	1		
The Field	no	yes		1	
The Oaks	no	yes		1	
The Oaks Park	yes	no			1
The Park on Main	no	yes		1	
The Sir Jeffrey Amherst Park	no	yes			1
The Upper Park	no	yes	1		
The Welby Bailey Park	yes	no		1	
Tots and Pals Town Playground	no	yes		1	
Town Park	no	yes	1		
Veterans Park	no	yes	1		
Village Park	no	yes		1	
Village Park	no	yes		1	
Welby Bailey park	no	yes		1	
Welby Bailey park	no	yes		1	
Whispering Pine	no	yes			1
Wildwood Park	no	yes	1		
Total			50	32	16

Email **Facebook**
36 55



Town **County** **Unknown**
32 16 50





TOWN OF AMHERST

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

To: Town Council
From: Sara McGuffin
Date: June 4, 2026
Re: Inoperable Vehicles

At Council's last meeting, Council considered a set of proposals for changes to the Inoperable Vehicles sections in Chapter 20 and 24.

Staff recommended retaining the ability to remove vehicles in Chapter 20, but has removed the criminal penalties. Staff has also added a provision for removal from public rights of way.

In Chapter 24 (Zoning), staff has updated the Code per Councilor Sundaramurthy's comments, and added an additional question for Council as to whether they would like to place a time limit on unscreened inoperable vehicles.

Councilor Sundaramurthy's previous memo follows staff's draft changes for reference.

ARTICLE IV. ABANDONED VEHICLES¹

Sec. 20-141. Disposition of inoperable abandoned motor vehicles.

When in the opinion of the chief of police any motor vehicle, trailer, semitrailer, or part thereof which is inoperable and which by virtue of its condition cannot be feasibly restored to operable condition, such vehicle, trailer or semitrailer may be disposed of to a demolisher. The chief of police shall thereupon certify on behalf of the town to the division of motor vehicles that such motor vehicle, trailer or semitrailer has been found or abandoned on property located within the town and was determined before it was demolished that it was inoperable and could not be feasibly restored to operable condition. The chief of police shall further request reimbursement from the state for demolishing such inoperable vehicle.

(Code 2005, § 16-74)

Sec. 20-142. Enforcement.

The chief of police is directed to enforce the provisions of Code of Virginia, title 46, ch. 12, art. 1 (Code of Virginia, § 46.2-1200 et seq.).

(Code 2005, § 16-75)

Sec. 20-143. Inoperative motor vehicles on public rights of way on residential, commercial or agricultural property.

~~Inoperative vehicles, as defined in the Code of Virginia, title 46.2, et seq, and 15.2 904, et seq, shall not be kept on any public right of way. Inoperable vehicles remaining on the public right of way for longer than seven days shall be removed at the owner's expense. It shall be unlawful for any person, firm, or corporation to keep, except within a fully enclosed building or structure or otherwise shielded or screened from public view, any motor vehicle, trailer or semitrailer, as such is defined in Code of Virginia, § 46.2-100 et seq., or its successor statute, which is inoperative. As used in this section, the term "inoperative motor vehicle" means any motor vehicle which is not in operating condition; or which, for a period of 60 days or longer, has been partially or totally disassembled by the removal of tires and wheels, the engine or other essential parts required for the operation of the vehicle, or on which there are displayed neither valid license plates nor a valid inspection decal. The provisions of this section shall not apply to any licensed business which, subsequent to June 26, 1970, is regularly engaged in business as an automobile dealer, salvage dealer or scrap processor. Any violation of this section shall be a Class 4 misdemeanor with a fine of not more than \$100.00 for each offense.~~

~~(Code 2005, § 16-76; Ord. of 3-8-2023 (2))~~

~~State law reference(s)—Penalty for ordinance violations, Code of Virginia, § 15.2-1429; punishments for Class 1—4 misdemeanors, Code of Virginia, § 18.2-11.~~

¹State law reference(s)—Abandoned vehicles, Code of Virginia, § 46.2-1200 et seq.; local restrictions on certain abandoned vehicles, Code of Virginia, § 15.2-904.

Sec. 20-144. Removal of inoperative motor vehicles.

The owner of any property in any zoning district within the town shall remove from its property any inoperative motor vehicles, trailers or semitrailers as defined in Code of Virginia, title 46.2 et seq., that are not kept within a fully enclosed building or structure or otherwise screened from public view and adjacent properties. Any owner of property must remove any such vehicles, trailers or semitrailers within seven days after having received notice from the chief of police, the town manager or the town council. In the event that such vehicle, trailer or semitrailer is not removed within seven days of notice to remove the same, the town, through its agents or employees, may remove any such inoperative motor vehicle, trailer or semitrailer. In the event that the town removes any such inoperative motor vehicle, trailer or semitrailer after having given notice to remove the same, the town may sell, dispose, destroy or store such inoperative vehicle, trailer or semitrailer, as the town deems appropriate, after having given 15 days of advance notice to the owner. The cost of any such removal and disposal shall be chargeable to the owner of the vehicle and/or the owner of the premises upon which the inoperative vehicle, trailer or semitrailer was located, and may be collected when the taxes of the town are collected. The cost of removal and disposal as authorized by this section shall constitute a lien on the real estate from which the vehicle was removed and the lien shall continue until the payment of such costs have been made to the town. The provisions of this section shall not apply to any licensed business which on June 26, 1970, is regularly engaged in business as an automobile dealer, salvage dealer or scrap processor

(Code 2005, § 16-77; Ord. of 3-8-2023 (2))

Secs. 20-145—20-171. Reserved.

Sec. 24-820. Keeping of inoperable vehicles.

- (a) Definitions as used in this section:
- (1) *Motor vehicle* or *vehicle* means any motor vehicle, trailer or semi-trailer, or any part thereof, as defined in Code of Virginia, § 46.2-100, as amended.
 - (2) *Inoperable vehicle* means any vehicle:
 - a. Which is not in operating condition; or
 - b. Which for a period of 60 days or longer has been partially or totally disassembled by the removal of tires and wheels, the engine, or other essential parts required for operation of the vehicle; or
 - c. On which there are displayed no valid state license plates; or
 - d. On which there is displayed no valid state inspection decal; or
 - e. This definition of "inoperable vehicle" shall not include a registered and licensed antique vehicle, classic vehicle, or prestige vehicle so long as the vehicle is in operating condition.
 - (3) *Shielded* or *screened from view* means not visible by someone standing at ground level from outside of the property on which the subject vehicle is located by using one of the following methods:
 - a. A form fitted, defect-free cover specifically designed and manufactured to completely shield the motor vehicle, trailer or semi-trailer from view;
 - b. A hedge or dense evergreen landscape planting not less than six feet high and ten feet wide that is neat and well maintained; or
 - c. An opaque masonry wall or treated wood fence of stockade, board and batten, panel or similar type design in good repair of not less than six feet high and ten feet wide.
- (b) The keeping by any person, firm or corporation, except within a fully enclosed building or structure or otherwise shielded or screened from view, of any inoperable motor vehicle on any property zoned for residential, commercial or agricultural purposes is detrimental to the public health, safety and welfare, and is hereby declared to constitute a public nuisance.
- (c) It shall be unlawful for any person, firm or corporation to keep on any property zoned for residential, commercial or agricultural purposes any vehicle which is inoperable, except as follows:
- (1) On property less than two acres, one inoperable vehicle, including any portions thereof, may be kept Does Council wish to have a timeframe to this? 6 months? provided they are shielded or screened from view; or
 - (2) On property two acres and larger, two inoperable vehicles, including any portions thereof, may be kept provided they are shielded or screened from view; or
 - (3) The inoperable vehicle is kept at a commercial business operating in compliance with the county's town's zoning regulations covering such business and/or a conditional use permit has been issued for the operation of such business; or
 - (4) An inoperable vehicle being repaired at an automobile repair business may be kept at such property for no more than 60 continuous days; or
 - (5) The inoperable vehicle is kept within a fully enclosed building or structure or is otherwise completely shielded or screened from view of public rights of way or neighboring properties.
- (d) The provisions of this section shall not apply to impound lots or any entity which was licensed and regularly engaged in business as an automobile dealer, salvage dealer or scrap processor, as of on June 26, 1970.

(e) The zoning administrator or his designee is hereby authorized to take any action necessary to ensure compliance with this Code section.

(Ord. of 3-8-2023 (3))



Town of Amherst Banner Permit Application

174 S. Main Street P.O. Box 280 Amherst, VA 24521
 (434) 946-7885 townhall@amherstva.gov

Date: 06/03/26

Organization Name: AMHERST COUNTY RECREATION & TOURISM	
Applicant Contact Name: RANDY NIXON	Cell Phone: 434 592-8174
Address of Organization: 129 FRANCIS AVENUE, MONROE VA 24574	
Phone Number: 434 946 9371	Email RANIXON@COUNTYOFAMHERST.COM

Name of Event: AMHERST COUNTY DAY IN THE PARK
Date of Event: 07/25/26 11AM-3PM
Event Location: MILL CREEK LAKE PARK

Banner Configuration:

Artwork for the proposed banner, including all text, is to be provided with the application. The banner is to be 4' high x 20' wide to fit within the frame; small banners are difficult to rig.

— Perimeter

• Grommets

Installation Date Desired: <u>06/30/26</u>	Removal Date (not to exceed 30 days after installation): <u>07/30/26</u>
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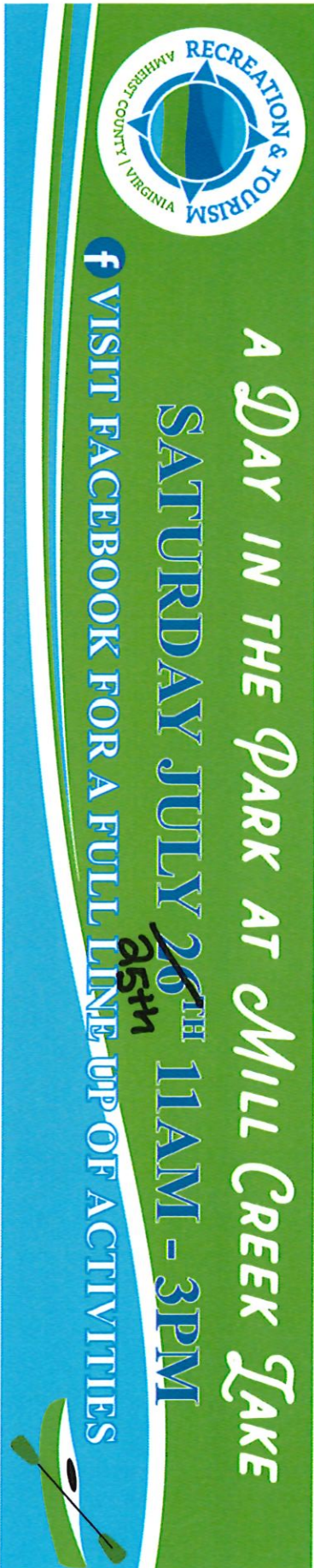
Application packages are to include this completed form and banner artwork.

The following conditions are set forth in the issuance of this permit:

I have read the Town of Amherst Street Banner Program rules and agree to abide by them. I acknowledge that we, the applicant(s), shall hold harmless, indemnify and defend the Town of Amherst, it's officers and employees, from any and all claims and lawsuits arising out of the installation of the sign/banner. I agree that this permit may be revoked or terminated and the banner removed without notice for good cause such as for safety reasons, anticipation of inclement weather or upon receipt of a lawful order.

Signature (Nonprofit Applicant): R.A. Nixon By R. Nixon Date: 06/03/26

Application Approved: _____ Date: _____



5493 South Amherst Hwy. Madison Hts., Va. 24572
 (434) 847-4151 phone
 www.mcbridesigns.com



Date: 4-25-25
 Proof #: 19885V1
 Company: Amherst County
 Contact: Randy Nixon
 Sales Rep: John
 Designer: Brenda

X
 Approval Signature _____

Description:
 Qty. 1 - 48" X 240" double sided banner



TOWN OF AMHERST

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

To: Town Council
From: Patricia Martin
Date: June 3, 2026
Re: FY26 Budget Amendment

As required by the Code of Virginia, localities are to hold a public hearing and adopt a budget amendment when the total budget is expected to exceed 1% of the originally adopted budget. This threshold has been surpassed due to the following items:

- 1. Purchase of Town pool car amounts: \$27,798.00**
- 2. Purchase of Land for public park: \$353,836.05**
- 3. Reimbursement from insurance claim from lightning strike damage in July 2025 at the Water Plant: \$18,425.85**
- 4. Reimbursement from insurance claim for second lightning strike in July 2025: \$7,882.21**
- 5. Revenue from recycled meters, appropriated to Maintenance for expenditure: \$9030.60**

All of these expenses have been approved and appropriated by Council at previous meetings, however, the budget amendment still needs to be completed as required by State Code. Staff recommends approval of the advertised budget amendment.

Please let me know if you have any questions.

AN ORDINANCE TO ESTABLISH THE [BUDGET](#) FOR THE TOWN OF AMHERST, VIRGINIA FOR THE FISCAL YEAR BEGINNING JULY 1, 2025 AND ENDING JUNE 30, 2026, MAKING REVENUE ESTIMATES AND APPROPRIATIONS FOR SAME.

BE IT ORDAINED BY THE COUNCIL OF THE TOWN OF AMHERST, VIRGINIA:

A. SOURCES OF FUNDS

That for the support of the Town Government and its General Fund, for the tax year beginning on January 1, 2025, all taxes, fees, charges and penalties shall remain as heretofore set out by Ordinance, Resolution or other appropriate action of the Town Council except as the Town Council may establish or amend herein.

B. FUND ACCOUNTING

That the following projected sources and use of funds are hereby approved as the FY26 Town of Amherst budget and approved appropriations for the respective funds.

Estimated Revenues

General Fund	\$2,277,147
Water Fund	\$1,671,113
Sewer Fund	\$1,284,487
Garbage Fund	\$171,850
EDA Fund	\$73,476

Estimated Expenditures

General Fund	\$2,277,147
Water Fund	\$1,671,113
- Operations	\$1,217,066
- Debt Service	\$454,047
Sewer Fund	\$1,284,487
- Operations	\$898,644
- Debt Service	\$385,843
Garbage Fund	\$171,850
EDA Fund	\$73,476

C. TAX RATES

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

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

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

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

- Contractors: \$0.16 per \$100 of gross receipts
- Financial, Real Estate and/or Professional Services: \$0.50 per \$100 of gross receipts
- Retailers: \$0.10 per \$100 of gross receipts
- Wholesalers: \$0.04 per \$100 of gross receipts
- Repair, Personal, Business and other services: \$0.31 per \$100 of gross receipts
- The rate for Itinerant Merchants and Peddlers shall be set at \$20/year for door to door peddlers, \$200/month for itinerant merchants (\$500/yr max) and peddler of fresh produce \$50/year¹²

D. UTILITY RATES AND CHARGES

See attached Utility Rate and Fee Policy for rates related to water and sewer. The FY 26 budget includes an increase in water and sewer rates as well as an increase in water and sewer connection fees.

The monthly garbage rate remains unchanged from FY25’s rate of \$12.50

E. DONATIONS

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

Amount	Organization	Purpose/Conditions
\$15,000	Amherst Fire Department	Operating Costs, including water, sewer, electric, training, equipment.
\$3,000	Village Garden Club	Civic Beautification
\$2,500	Amherst County Museum and Historical Society	Utilities, Programming and repairs to the Museum building.
\$1,000	Neighbors Helping Neighbors	Supplies for Food Bank
\$2,000	Amherst/Nelson Tech Club	Technical assistance with events
\$23,500	Total Donations	

F. FUND BALANCE REQUIRMENTS

The Town of Amherst maintains a Fund Balance Policy to ensure that the Town has adequate funds to address emergency situations and ensure the Town’s credit worthiness. Required balances for the FY26 fiscal year are as follows:

General Fund Permanent Fund		\$472,236
General Fund Contingency		\$56,668
Water Fund Permanent Fund		\$757,822
Sewer Fund Permanent Fund		\$614,254
Garbage Fund Permanent Fund		\$42,962

G. PERSONNEL

To maintain the work that has been done to keep salaries fair and competitive, the budget includes a Cost-of-Living increase for all employees of 2.8%, with an opportunity for merit raises of an additional 2%. This is consistent with changes in the Consumer Price Index last year.

Health insurance costs increased 12% this year.

H. CONDITIONS

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

This Ordinance was passed by a vote of the Amherst Town Council on the 10th of June, 2026 and reflects the complete budget for July 1, 2025 to June 30, 2026.

Mayor

Attest:

Clerk of Council

Account Name	Account Code	FY 25 Approved	FY 24 Actual	FY 25 @ 12/31/24	FY 26 Department Request	FY 26 TM Recommended	FY 26 Approved	FY 26 Amended Total	FY 26 Recommended less FY25 Adopted=Difference
GENERAL FUND REVENUES									
Real Property Taxes-Current	11010-0001								-
Real Property Taxes-Delinquent	11010-0002								-
Personal Property Tax-Current	11030-0001								-
Personal Property Tax-Delinquent	11030-0002								-
Penalties on Del Taxes	11060-0001								-
Interest on Del Taxes	11060-0002								-
Local Sales & Use Tax	12010-0001	168,000.00	176,512.24	86,367.85	168,000.00	168,000.00	168,000.00	168,000.00	-
Consumer Utility Tax-Gas, Elec	12020-0001	25,000.00	28,509.16	12,981.41	25,200.00	25,200.00	25,200.00	25,200.00	200.00
Electric Consumption Tax	12020-0002	15,000.00	19,089.78	6,775.87	13,200.00	13,200.00	13,200.00	13,200.00	(1,800.00)
Business License Tax	12030-0006	180,000.00	210,746.40	12,981.41	200,000.00	200,000.00	200,000.00	200,000.00	20,000.00
Business Lic Tax-Interest & Pen	12030-0007	4,000.00	14,241.90	2,753.19	4,000.00	4,000.00	4,000.00	4,000.00	-
Motor Vehicle Licenses	12050-0001	42,000.00	41,670.91	42,882.62	42,000.00	42,000.00	42,000.00	42,000.00	-
Motor Vehicle Licenses Penalties/Interest	12050-0002	500.00	639.84	275.79	500.00	500.00	500.00	500.00	-
Bank Stock Fee	12060-0001	65,000.00	66,637.00	-	65,000.00	65,000.00	65,000.00	65,000.00	-
Cigarette Tax	12080-0001	30,000.00	30,078.78	24,000.00	30,000.00	30,000.00	30,000.00	30,000.00	-
Lodging Tax	12100-0001	20,000.00	20,322.05	8,870.28	17,000.00	17,000.00	17,000.00	17,000.00	(3,000.00)
Meals Tax	12110-0001	760,000.00	770,878.06	386,192.54	770,000.00	770,000.00	770,000.00	770,000.00	10,000.00
Meals Tax-Pen & Int.	12110-0002	600.00	2,341.92	762.54	1,500.00	1,500.00	1,500.00	1,500.00	900.00
Zoning Permits	13030-0007		580.00	900.00					-
Fines & Forfeitures	14010-0001	12,000.00	12,579.62	3,740.94	7,400.00	7,400.00	7,400.00	7,400.00	(4,600.00)
Interest on Bank Deposits	15010-0001	60,000.00	62,383.26	25,995.19	51,000.00	51,000.00	51,000.00	51,000.00	(9,000.00)
Interest on Investments	15010-0002	96,000.00	146,277.88	77,251.19	150,000.00	150,000.00	150,000.00	150,000.00	54,000.00
VIP Unrealized Gain/Loss	15010-0003	20,000.00	17,868.56	15,434.69	20,000.00	20,000.00	20,000.00	20,000.00	-
Tower Lease	15020-0005	10,859.16	10,859.16	5,429.58	10,859.16	10,859.16	10,859.16	10,859.16	-
Rent-Firing Range	15020-0006								-
Police Security	16030-0001	5,000.00	2,525.10		5,000.00	5,000.00	5,000.00	5,000.00	-
Refunds	18030-0001	5,544.00	8,143.64	3,366.38	5,220.00	5,220.00	5,220.00	5,220.00	(324.00)
Returned Check Fee	18030-0005	500.00	950.00	650.00	1,200.00	1,200.00	1,200.00	1,200.00	700.00
Accident Reports	18030-0006	300.00	210.00	105.00	300.00	300.00	300.00	300.00	-
Misc Rev	18030-0007		72.34	14,690.48	-	0.00	0.00	0.00	-
Collection Fee	18030-0008	2,000.00	1,998.55	198.77	1,500.00	1,500.00	1,500.00	1,500.00	(500.00)
Donations-Police	18990-0003		1,349.00	2,006.00	-	0.00	0.00	0.00	-
Sale of Surplus Property/Salvage	18990-0005		3,752.88	1,559.15	-	0.00	0.00	0.00	-
DMV Stop Fees	19020-0005	2,000.00	1,669.45	1,179.09	2,000.00	2,000.00	2,000.00	2,000.00	-
Rolling Stock Tax	22010-0007	2,600.00	5,500.57	2,879.17	2,800.00	2,800.00	2,800.00	2,800.00	200.00
Personal Property Tax Relief	22010-0009	17,455.92	17,455.92	17,455.92	17,455.92	17,455.92	17,455.92	17,455.92	-
Rental Tax	22010-0010	2,200.00	2,684.97	904.13	2,000.00	2,000.00	2,000.00	2,000.00	(200.00)
Game of Skills Tax			-						-
Communication Tax from State	22010-0030	66,000.00	67,469.19	32,963.05	65,000.00	65,000.00	65,000.00	65,000.00	(1,000.00)

Account Name	Account Code	FY 25 Approved	FY 24 Actual	FY 25 @ 12/31/24	FY 26 Department Request	FY 26 TM Recommended	FY 26 Approved	FY 26 Amended Total	FY 26 Recommended less FY25 Adopted=Difference
DCJS Grants	24010-0001		17,721.91	3,769.19					-
State Police Aid	24010-0003	64,664.00	51,010.00	35,224.00	70,448.00	70,448.00	70,448.00	70,448.00	5,784.00
Fire Programs Grant	24020-0001	15,000.00	15,000.00	15,000.00	15,000.00	15,000.00	15,000.00	15,000.00	-
Other Public Safety Grants	24020-0004								-
DCJS Federal Justice Grants	33010-0009		17,003.00	3,342.00					-
CARES Act Funding	33020-0002		(1,192,052.11)						-
Insurance Claims	41010-0001								-
Sale of Land/Vehicles/Buildings	41020-0001		1,200.00	500.00					-
Carryover from previous year for budget balance									-
FOIA Request	41040-0006		12.79						-
Transfers from Other Funds	41050-0006								-
Reserve Funds	42000-0000	0.00				127,861.40	127,861.40	513,564.00	127,861.40
General Fund Revenues Totals		1,692,223.08	655,893.72	849,387.42	1,763,583.08	1,891,444.48	1,891,444.48	2,277,147.08	199,221.40

Account Name	Account Code	FY 25 Approved	FY 24 Actual	FY 25 @ 12/31/24	FY 26 Department Request	FY 26 TM Recommended	FY 26 Approved	FY 26 Amended Total	FY 26 Recommended less FY25 Adopted=Difference
GENERAL FUND EXPENSES									
TOWN COUNCIL									
Council Pay	11010-1100	11,400.00	11,400.00	5,475.00	11,400.00	11,400.00	11,400.00	11,400.00	-
FICA	11010-2100	872.10	572.40	418.98	872.10	872.10	872.10	872.10	-
Travel-Milage/Hotels/Conference	11010-5501	6,000.00	3,248.43	1,615.75	4,000.00	4,000.00	4,000.00	4,000.00	(2,000.00)
Employee Recognition	11010-5811								-
Town Council Totals		18,272.10	15,220.83	7,509.73	16,272.10	16,272.10	16,272.10	16,272.10	(2,000.00)
TOWN MANAGER									
Wages	12110-1100	45,449.80	52,791.63	29,351.38	47,656.85	47,656.85	47,656.85	47,656.85	2,207.05
PT Wages	12110-1300	43,627.09	39,529.42	21,719.49	45,740.03	45,740.03	45,740.03	45,740.03	2,112.94
FICA	12110-2100	6,814.38	8,470.74	3,961.95	7,144.86	7,144.86	7,144.86	7,144.86	330.48
VRS	12110-2200	10921.59	11363.04	8882.18	11451.94	11451.94	11451.94	11451.94	530.35
Health Insurance	12110-2300	6,390.38	7,742.38	4,353.43	6,508.32	6,508.32	6,508.32	6,508.32	117.94
Group Life Insurance	12110-2400	536.31	709.93	347.32	562.35	562.35	562.35	562.35	26.04
STD/Long-Term Disability	12110-2500	239.97	264.88	101.88	69.00	69.00	69.00	69.00	(170.97)
Unemployment Insurance	12110-2600	20.00	17.64		20.00	20.00	20.00	20.00	-
Worker's Comp	12110-2700	131.80	125.03		98.43	98.43	98.43	98.43	(33.37)
Professional Svcs	12110-3150	4,000.00	1,996.32	45.25	8,000.00	8,000.00	8,000.00	8,000.00	4,000.00
Printing & Binding	12110-3500		-						-
Advertising	12110-3600	2,500.00	1,819.21	193.91	2,500.00	2,500.00	2,500.00	2,500.00	-
Contingency requirement	12110-5000	51,000.00	15,144.63	10,020.74	-	52,907.00	52,907.00	52,907.00	1,907.00
Postage	12110-5210	400.00	687.85	83.82	800.00	800.00	800.00	800.00	400.00
Telecommunications	12110-5230	1,080.00	990.00	540.00	1,080.00	1,080.00	1,080.00	1,080.00	-
Crime & Cyber Insurance	12110-5307	2,225.00	2,225.00	-	2,025.00	2,025.00	2,025.00	2,025.00	(200.00)
Tuition Reimbursement	12110-5400				4,500.00	4,500.00	4,500.00	4,500.00	4,500.00
Travel-Mileage/Hotel/Conference	12110-5501	3,500.00	3,823.58	2,001.24	4,000.00	4,000.00	4,000.00	4,000.00	500.00
Dues & Memberships	12110-5810	2,500.00	3,541.83	567.19	4,000.00	4,000.00	4,000.00	4,000.00	1,500.00
Capital Improvement Program	12110-8000								-
Town Manager Totals		181,336.32	151,243.11	82,169.78	146,156.79	199,063.79	199,063.79	199,063.78	17,727.47
Town Attorney	12210-3150	28,274.75	26,920.87	22,199.02	50,000.00	50,000.00	50,000.00	50,000.00	21,725.25
Independent Auditor	12240-3150	20,000.00	20,450.00	-	21,000.00	21,000.00	21,000.00	21,000.00	1,000.00
FINANCE DEPARTMENT									
	12420-1100	54,869.29	55,936.81	28,384.31	59,568.58	59,568.58	59,568.58	59,568.58	4,699.29
PT Wages	12420-1300	5,376.13	4,481.83	2,272.32	5,636.33	5,636.33	5,636.33	5,636.33	260.20
FICA	12420-2100	4,608.77	4,855.36	2,525.07	4,988.18	4,988.18	4,988.18	4,988.18	379.41
VRS	12420-2200	11,634.26	10,490.37	7,494.58	12,616.97	12,616.97	12,616.97	12,616.97	982.71
Health Insurance	12420-2300	10,819.12	11,173.54	9,121.63	11,050.68	11,050.68	11,050.68	11,050.68	231.56
Group Life Insurance	12420-2400	647.46	826.52	382.96	702.91	702.91	702.91	702.91	55.45

Account Name	Account Code	FY 25 Approved	FY 24 Actual	FY 25 @ 12/31/24	FY 26 Department Request	FY 26 TM Recommended	FY 26 Approved	FY 26 Amended Total	FY 26 Recommended less FY25 Adopted=Difference
Hybrid Disability	12420-2500	55.76	48.40	18.60	58.46	58.46	58.46	58.46	2.70
Unemployemnt Insurance	12420-2600	32.00	34.67	45.35	50.00	50.00	50.00	50.00	18.00
Worker's Comp	12420-2700	112.99	104.04	-	86.66	86.66	86.66	86.66	(26.33)
DMV Stops	12420-3009	2,000.00	1,950.00	750.00	2,000.00	2,000.00	2,000.00	2,000.00	-
Professional Svcs	12420-3150	3,800.00	22.86	46.48	3,800.00	3,800.00	3,800.00	3,800.00	-
Banking Service Charges	12420-3160	100.00	715.77	686.54	1,000.00	1,000.00	1,000.00	1,000.00	900.00
VIP Management Fee	12420-3170	3,500.00	2,386.08	1,547.21	3,500.00	3,500.00	3,500.00	3,500.00	-
Service Contracts	12420-3320	4,600.00	4,299.33	4,474.93	4,800.00	4,800.00	4,800.00	4,800.00	200.00
Advertising	12420-3600	200.00	855.66	174.96	200.00	200.00	200.00	200.00	-
Postage	12420-5210	3,000.00	3,638.16	1,212.73	3,600.00	3,600.00	3,600.00	3,600.00	600.00
Telecommunications	12420-5230	1,080.00	1,080.00	540.00	1,080.00	1,080.00	1,080.00	1,080.00	-
Tuition Reimbursement	12420-5400	1,200.00	5,506.00	-	1,200.00	1,200.00	1,200.00	1,200.00	-
Travel-Mileage/Hotel/Conference	12420-5501	3,000.00	1,374.63	1,001.29	2,000.00	2,000.00	2,000.00	2,000.00	(1,000.00)
Dues & Memberships	12420-5810	520.00	560.00	235.00	560.00	560.00	560.00	560.00	40.00
Office Supplies	12420-6001	4,000.00	6,170.19	1,099.09	4,000.00	4,000.00	4,000.00	4,000.00	-
Finance Totals		115,155.78	116,510.22	62,013.05	122,498.77	122,498.77	122,498.77	122,498.77	7,342.99

Account Name	Account Code	FY 25 Approved	FY 24 Actual	FY 25 @ 12/31/24	FY 26 Department Request	FY 26 TM Recommended	FY 26 Approved	FY 26 Amended Total	FY 26 Recommended less FY25 Adopted=Difference
Information Technology									
I.T. Services	12510-3150	15,000.00	12,837.21	5,106.92	15,000.00	15,000.00	15,000.00	15,000.00	-
Phone Maintenance	12510-3330		-						-
Website Maintenance	12510-3340	1,000.00	450.00	450.00	1,000.00	1,000.00	1,000.00	1,000.00	-
Microsoft Office Service	12510-5600	10,000.00	6,516.80	3,883.60	10,000.00	10,000.00	10,000.00	10,000.00	-
Tech Club Donation	12510-5610			2,000.00	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00
I.T. Supplies	12510-6002	5,000.00	4,169.24	1,930.51	5,000.00	5,000.00	5,000.00	5,000.00	-
I.T. Equipment	12510-8001	5,000.00	12,391.42	1,319.00	20,000.00	20,000.00	20,000.00	20,000.00	15,000.00
I.T. Totals		36,000.00	36,364.67	14,690.03	53,000.00	53,000.00	53,000.00	53,000.00	17,000.00
POLICE DEPARTMENT									
Wages	31100-1100	489,307.91	434,532.70	192,023.54	459,837.21	459,837.21	459,837.21	459,837.21	(29,470.70)
Overtime	31100-1200	9,667.19	11,351.18	5,709.98	10,000.00	10,000.00	10,000.00	10,000.00	332.81
PT Wages	31100-1300	30,000.00	22,146.78	9,384.48	31,482.64	31,482.64	31,482.64	31,482.64	1,482.64
Other Pay/Holiday	31100-1400	15,798.25	10,807.56	5,984.14	14,562.53	14,562.53	14,562.53	14,562.53	(1,235.72)
Security Wages	31100-1500	5,000.00	2,557.50	-	5,000.00	5,000.00	5,000.00	5,000.00	-
FICA	31100-2100	41,676.89	35,311.65	15,393.35	39,396.24	39,396.24	39,396.24	39,396.24	(2,280.65)
VRS	31100-2200	101,323.94	71,182.49	38,885.86	95,315.81	95,315.81	95,315.81	95,315.81	(6,008.13)
Health Insurance	31100-2300	83,575.80	69,160.19	32,430.31	85,182.00	85,182.00	85,182.00	85,182.00	1,606.20
Group Life Insurance	31100-2400	5,773.83	5,501.14	2,197.45	5,426.08	5,426.08	5,426.08	5,426.08	(347.75)
STD/Long-Term Disability	31100-2500	131.10	103.30	43.72	137.47	137.47	137.47	137.47	6.37
Unemployment Insurance	31100-2600	68.73	85.22	18.78	69.15	69.15	69.15	69.15	0.42
Worker's Comp	31100-2700	16,356.36	14,140.75	-	15,902.11	15,902.11	15,902.11	15,902.11	(454.25)
LODA Insurance	31100-2710	3,300.00	2,642.00	-	3,621.00	3,621.00	3,621.00	3,621.00	321.00
Maint Services	31100-3310	2,000.00	425.00	5.98	2,000.00	2,000.00	2,000.00	2,000.00	-
Professional Services	31100-3320	8,000.00	17,399.00	3,375.00	5,000.00	5,000.00	5,000.00	5,000.00	(3,000.00)
CODE RED	31100-3400	2,700.00	2,700.00	-	2,700.00	2,700.00	2,700.00	2,700.00	-
Advertising	31100-3600	1,200.00	1,212.74	206.56	1,200.00	1,200.00	1,200.00	1,200.00	-
Postage	31100-5210	500.00	66.00	22.36	500.00	500.00	500.00	500.00	-
Telecommunications	31100-5230	11,640.00	10,392.81	3,658.98	11,640.00	11,640.00	11,640.00	11,640.00	-
Motor Vehicle Insurance	31100-5305	2,933.78	2,844.68	-	3,451.55	3,451.55	3,451.55	3,451.55	517.77
Other Property Insurance	31100-5306	534.96	163.69	-	689.54	689.54	689.54	689.54	154.58
Tuition Reimbursement	31100-5400		-	-	5,500.00	5,500.00	5,500.00	5,500.00	5,500.00
Travel-Mileage/Conference/Hotel	31100-5501	8,000.00	2,277.49	763.70	3,000.00	3,000.00	3,000.00	3,000.00	(5,000.00)
Public Safety Event	31100-5700	15,000.00	6,474.10	1,127.66	15,000.00	15,000.00	15,000.00	15,000.00	-
Fire Range Fees	31100-5800	3,000.00	755.26	80.85	5,400.00	5,400.00	5,400.00	5,400.00	2,400.00
Attorney Fees	31100-5801	2,000.00	2,490.00	450.00	2,500.00	2,500.00	2,500.00	2,500.00	500.00
Dues & Memberships	31100-5810	6,000.00	4,448.00	6,396.00	8,000.00	8,000.00	8,000.00	8,000.00	2,000.00
Office Supplies	31100-6001	3,000.00	2,154.41	376.09	3,000.00	3,000.00	3,000.00	3,000.00	-
K-9 Supplies	31100-6003	4,500.00	2,521.91	1,135.92	-	0.00	-	-	(4,500.00)
Fuel	31100-6008	20,000.00	16,120.13	8,297.60	20,000.00	20,000.00	20,000.00	20,000.00	-

Account Name	Account Code	FY 25 Approved	FY 24 Actual	FY 25 @ 12/31/24	FY 26 Department Request	FY 26 TM Recommended	FY 26 Approved	FY 26 Amended Total	FY 26 Recommended less FY25 Adopted=Difference
Vehicle/Power Equipment Supplies	31100-6009	9,000.00	2,655.37	1,045.75	6,000.00	6,000.00	6,000.00	6,000.00	(3,000.00)
Police Supplies	31100-6010	20,000.00	36,541.41	10,496.19	40,000.00	40,000.00	40,000.00	40,000.00	20,000.00
Uniforms	31100-6011	4,000.00	5,177.81	2,431.70	7,000.00	7,000.00	7,000.00	7,000.00	3,000.00
Crime Prevention	31100-6030	5,000.00	1,894.03	781.82	2,000.00	2,000.00	2,000.00	2,000.00	(3,000.00)
Investigation Expense	31100-6032	3,000.00	1,696.52	129.29	3,000.00	3,000.00	3,000.00	3,000.00	-
Vehicles	31100-8005	70,000.00	130,685.00	74,263.60				-	(70,000.00)
Police Department		1,003,988.74	930,617.82	417,046.66	913,513.33	913,513.33	913,513.33	913,513.33	(90,475.41)

PUBLIC SAFETY									
Fire Dept Contributions	32200-5600	15,000.00	15,000.00	-	15,000.00	15,000.00	15,000.00	15,000.00	-
Fire Programs Grants	32200-5701	15,000.00	15,000.00	-	15,000.00	15,000.00	15,000.00	15,000.00	-
Public Safety		30,000.00	30,000.00	0.00	30,000.00	30,000.00	30,000.00	30,000.00	0.00

Streetlights	41320-5100	34,135.00	33,221.56	13,775.73	35,665.00	35,665.00	35,665.00	35,665.00	1,530.00
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Account Name	Account Code	FY 25 Approved	FY 24 Actual	FY 25 @ 12/31/24	FY 26 Department Request	FY 26 TM Recommended	FY 26 Approved	FY 26 Amended Total	FY 26 Recommended less FY25 Adopted=Difference
GENERAL PROPERTIES									
Wages	43200-1100	45,631.89	30,793.62	13,396.55	\$ 26,473.99	26,473.99	26,473.99	26,473.99	(19,157.90)
PT Wages	43200-1300	16,343.74	9,778.44	5,911.51	19,834.36	19,834.36	19,834.36	19,834.36	3,490.62
Other Pay/Holiday	43200-1400	392.71	261.92	24.14	410.62	410.62	410.62	410.62	17.91
FICA	43200-2100	4,771.18	3,380.32	1,481.92	3,574.00	3,574.00	3,574.00	3,574.00	(1,197.18)
VRS	43200-2200	10,070.09	6,058.71	3,164.55	5,435.11	5,435.11	5,435.11	5,435.11	(4,634.98)
Health Insurance	43200-2300	11,674.40	6,766.51	2,938.70	5,632.20	5,632.20	5,632.20	5,632.20	(6,042.20)
Group Life Insurance	43200-2400	538.46	540.61	179.42	312.39	312.39	312.39	312.39	(226.07)
Long-Term Disability	43200-2500	105.88	24.06	15.52	19.42	19.42	19.42	19.42	(86.46)
Unemployment Insurance	43200-2600	64.00	57.87		64.00	64.00	64.00	64.00	-
Worker's Comp	43200-2700	849.24	237.00		149.53	149.53	149.53	149.53	(699.71)
Maintenance Contracts	43200-3310		-						-
Electric	43200-5100	10,350.00	9,781.68	4,460.45	10,385.00	10,385.00	10,385.00	10,385.00	35.00
Heating Services	43200-5110	4,000.00	2,103.22	437.74	3,000.00	3,000.00	3,000.00	3,000.00	(1,000.00)
Water/Sewer	43200-5120	3,720.00	3,076.64	2,076.07	4,303.82	4,303.82	4,303.82	4,303.82	583.82
Telecommunication	43200-5230	12,084.00	13,247.14	7,737.19	12,588.00	12,588.00	12,588.00	12,588.00	504.00
Property Insurance	43200-5304	384.01	358.22	-	511.50	511.50	511.50	511.50	127.49
Motor Vehicle Insurance	43200-5305	1,162.05	1,126.76	-	1,367.14	1,367.14	1,367.14	1,367.14	205.09
Other Property Insurance	43200-5306	2,841.13	1,281.25	-	3,421.11	3,421.11	3,421.11	3,421.11	579.98
General Liability Insurance	43200-5308	5,475.00	5,433.00	-	5,553.00	5,553.00	5,553.00	5,553.00	78.00
Lease of Equipment	43200-5410	10,000.00	2,012.68	798.94	7,000.00	7,000.00	7,000.00	7,000.00	(3,000.00)
Travel-Mileage/Conference/Hotel	43200-5501	4,000.00	3,399.99	555.00	4,000.00	4,000.00	4,000.00	4,000.00	-
Dues & Memberships	43200-5810		-						-
Office Supplies	43200-6001	750.00	89.31	95.98	750.00	750.00	750.00	750.00	-
Janitorial Supplies	43200-6005	3,000.00	699.22	689.07	2,000.00	2,000.00	2,000.00	2,000.00	(1,000.00)
Repair & Maint. Supplies	43200-6007	21,500.00	21,703.92	7,302.84	20,000.00	20,000.00	20,000.00	20,000.00	(1,500.00)
Fuel	43200-6008	20,000.00	10,465.39	6,513.14	20,000.00	20,000.00	20,000.00	20,000.00	-
Vehicle/Power Equipment Supplies	43200-6009	24,000.00	18,228.17	3,522.34	24,000.00	24,000.00	24,000.00	24,000.00	-
Uniforms	43200-6011	3,000.00	3,102.02	96.08	3,000.00	3,000.00	3,000.00	3,000.00	-
Christmas Decorations	43200-6012	4,000.00	4,525.90	85.11	4,000.00	4,000.00	4,000.00	4,000.00	-
Ag Supplies	43200-6013	2,500.00	224.00	160.00	2,500.00	2,500.00	2,500.00	2,500.00	-
Equipment/Vehicles	43200-8005		21,260.78	148,552.00		20,000.00	20,000.00	47,798.00	20,000.00
General Properties Totals		223,207.78	180,018.35	210,194.26	190,285.18	210,285.18	210,285.18	238,083.19	(12,922.60)
Second Stage Contri	71300-5600	1,000.00	1,000.00		2,000.00	0.00			(1,000.00)
Amherst Mountain Bike Club	71500-5600		-						-
Village Garden Club Contri.	72100-5600	3,000.00	3,000.00		3,000.00	3,000.00	3,000.00	3,000.00	-
Museum Contributions	72200-5600	2,500.00	3,000.00		3,000.00	2,500.00	2,500.00	2,500.00	-

Account Name	Account Code	FY 25 Approved	FY 24 Actual	FY 25 @ 12/31/24	FY 26 Department Request	FY 26 TM Recommended	FY 26 Approved	FY 26 Amended Total	FY 26 Recommended less FY25 Adopted=Difference
Planning/Zoning									
Professional Services	81100-3100		-		10,000.00	10,000.00	10000.00	10000.00	10,000.00
Advertising	81100-3600	800.00	1,017.64	749.75	1,500.00	1,500.00	1,500.00	1,500.00	700.00
Postage	81100-5210	100.00	10.16		100.00	100.00	100.00	100.00	-
Dues/Memberships	81100-5810	1,227.00	1,172.00	1,227.00	1,227.00	1,227.00	1,227.00	1,227.00	-
General Properties Totals		2,127.00	2,199.80	1,976.75	12,827.00	12,827.00	12,827.00	12,827.00	10,700.00
Community Development									
Chamber of Commerce Contri.	81600-5600								-
Neighbors Helping Neighbors Contri.	83500-5600	2500.00	2,500.00	2,500.00	2,000.00	1,000.00	1000.00	1000.00	(1,500.00)
Community Development Totals		2,500.00	2,500.00	2,500.00	2,000.00	1,000.00	1,000.00	1,000.00	(1,500.00)
Transfer to EDA	94000-????					4,349.58	4349.58	4,349.58	4,349.58
Transfer to Sewer	94000-????	0				216,469.73	216469.73	216,469.73	216,469.73
Purchase of Land/Building	94000-8000							357,904.6	-
General Fund Expense Total		1,703,497.47	1,552,267.23	834,075.01	1,601,218.17	1,891,444.48	1,891,444.48	2,277,147.08	187,947.01

WATER FUND

WATER FUND		FY 25 Budget			FY 26 BUDGET				
Account Name	Account Code	FY 25 Approved	FY 24 EOY	FY 25 @ 12/31/24	FY 26 Department Request	FY 26 TM Recommended	FY 26 Approved	FY 26 AMENDED	FY 26 Recommended less FY25 Adopted=Difference
WATER FUND REVENUE									
Water In-Town Base Charges	16080-0005	258,869.76	249,644.35	136,740.97	285,052.37	285,052.37	285,052.37	285,052.37	26,182.61
Water OT Base Charges	16080-0006	154,342.85	150,803.73	86,608.50	176,256.18	176,256.18	176,256.18	176,256.18	21,913.33
Water In-Town Usage Charge	16080-0007	392,788.62	392,458.15	200,990.42	429,477.74	429,477.74	429,477.74	429,477.74	36,689.12
Water OT Usage Charges	16080-0008	256,224.77	247,955.97	138,850.72	291,011.27	291,011.27	291,011.27	291,011.27	34,786.50
Penalties	16080-0009	35,000.00	30,309.65	13,670.58	25,000.00	25,000.00	25,000.00	25,000.00	(10,000.00)
Trip Charges	16080-0010	8,000.00	9,950.00	4,000.00	8,000.00	8,000.00	8,000.00	8,000.00	-
Dormant Acct Fee	16080-0011	3,540.63	3,618.04	1,705.28	3,380.94	3,380.94	3,380.94	3,380.94	(159.69)
Fire Sprinklers	16080-0012	4,764.00	4,764.00	2,382.00	4,599.00	4,599.00	4,599.00	4,599.00	(165.00)
Avalability Fee	16080-0013	5,000.00	13,629.95	2,739.23	5,000.00	5,000.00	5,000.00	5,000.00	-
Water Charges-SBC	16080-0014	96,300.00	96,300.00	48,752.20	106,200.00	106,200.00	106,200.00	106,200.00	9,900.00
Water Construction Reimbursement	16080-0016	26,227.20	26,227.20	13,113.60	26,227.20	26,227.20	26,227.20	26,227.20	-
SALVAGED/SOLD PROPERTY	18990-0005							9,039.60	
Reimbursement of Const. Cost	19020-0004								-
Grant Revenue-Lead Service Line	21000-0000	187,000.00							(187,000.00)
Grant Revenue-Sunset Project	21000-0001	1,300,000.00		69,000.00					(1,300,000.00)
	33020-0002								-
INSURANCE CLAIM REIMBURSEMENT	41010-0001							18,425.85	
Transfer from Reserve	41040-0006					278,442.35	278,442.35	278,442.35	278,442.35
Transfer from General Fund									-
Utility Account Deposits	41060-0007	1,000.00		621.79	5,000.00	5,000.00	5,000.00	5,000.00	4,000.00
Transfer from Other Fund		415,101.10							(415,101.10)
Revenue Totatls		3,144,158.93	1,225,661.04	719,175.29	1,365,204.71	1,643,647.06	1,643,647.06	1,671,112.51	(1,500,511.87)

WATER FUND

WATER FUND		FY 25 Budget			FY 26 BUDGET				
Account Name	Account Code	FY 25 Approved	FY 24 EOY	FY 25 @ 12/31/24	FY 26 Department Request	FY 26 TM Recommended	FY 26 Approved	FY 26 AMENDED	FY 26 Recommended less FY25 Adopted=Difference
WATER FUND EXPENSES									
TOWN MANAGER									
Wages	12110-1100	61,355.59	49,542.04	24,367.67	64,335.01	64,335.01	64,335.01	64,335.01	2,979.42
PT Wages	12110-1300	5,453.39	5,155.80	2,714.94	5,717.50	5,717.50	5,717.50	5,717.50	264.11
FICA	12110-2100	5,110.89	4,252.69	2,173.56	5,359.02	5,359.02	5,359.02	5,359.02	248.13
VRS	12110-2200	14,743.75	9,602.24	6,429.19	15,459.70	15,459.70	15,459.70	15,459.70	715.95
Health Insurance	12110-2300	7,261.80	4,448.03	2,223.67	8,135.40	8,135.40	8,135.40	8,135.40	873.60
Group Life Insurance	12110-2400	724.00	614.35	286.08	674.28	674.28	674.28	674.28	(49.72)
STD/Long-Term Disability	12110-2500	323.96	213.96	86.16	339.69	339.69	339.69	339.69	15.73
Unemployment Insurance	12110-2600								-
Contingency	12110-5000								-
Town Manager Totals		94,973.38	73,829.11	38,281.27	100,020.61	100,020.61	100,020.61	100,020.61	\$ 5,047.23
FINANCE DEPARTMENT									
Wages	12420-1100	42,815.36	39,384.13	21,850.29	45,911.90	45,911.90	45,911.90	45,911.90	3,096.54
PT Wages	12420-1300	10,752.27	8,963.59	4,544.65	11,272.66	11,272.66	11,272.66	11,272.66	520.39
FICA	12420-2100	4,097.92	3,453.47	1,894.44	4,374.62	4,374.62	4,374.62	4,374.62	276.70
VRS	12420-2200	9,513.12	5,907.43	4,091.07	10,183.95	10,183.95	10,183.95	10,183.95	670.83
Health Insurance	12420-2300	7,820.40	6,545.13	1,387.69	8,761.20	8,761.20	8,761.20	8,761.20	940.80
Group Life Insurance	12420-2400	505.22	467.61	230.59	541.76	541.76	541.76	541.76	36.54
Hybrid Disability	12420-2500	109.09	94.60	36.40	114.39	114.39	114.39	114.39	5.30
Unemployment Insurance	12420-2600		-						-
Professional Services	12420-3120								-
Banking Service Charges	12420-3160	200.00	28.00						(200.00)
Support Contracts	12420-3320	3,500.00	3,208.33	3,208.33	3,500.00	3,500.00	3,500.00	3,500.00	-
Misc Exp	12420-5000								-
Postage	12420-5210	4,000.00	3,791.93	2,051.54	4,200.00	4,200.00	4,200.00	4,200.00	200.00
Supplies	12420-6001	2,000.00	1,723.00	1,845.00	2,000.00	2,000.00	2,000.00	2,000.00	-
Finance Totals		\$ 85,313.38	\$ 73,567.22	\$ 41,140.00	90,860.47	90,860.47	\$ 90,860.47	\$ 90,860.47	\$ 5,547.09
Legal Fees/Study	12210-3150				100,000.00	100,000.00	100000	100000	100,000.00

WATER FUND

		FY 25 Budget			FY 26 BUDGET				
Account Name	Account Code	FY 25 Approved	FY 24 EOY	FY 25 @ 12/31/24	FY 26 Department Request	FY 26 TM Recommended	FY 26 Approved	FY 26 AMENDED	FY 26 Recommended less FY25 Adopted=Difference
WATER OPERATIONAL DEPARTMENT									
Wages	44000-1100	167,842.87	147,214.96	85,682.54	138,693.83	138,693.83	138,693.83	138,693.83	(29,149.04)
Overtime	44000-1200		1,478.93	1,472.71	0.00	-			-
PT Wages	44000-1300	30,209.05	24,876.61	13,332.33	31,677.00	31,677.00	31,677.00	31,677.00	1,467.95
Other/Holiday	44000-1400	6,621.08	6,116.24	2,069.12	5,023.13	5,023.13	5,023.13	5,023.13	(1,597.95)
FICA	44000-2100	15,657.48	13,817.54	7,869.19	13,417.64	13,417.64	13,417.64	13,417.64	(2,239.84)
VRS	44000-2200	37,375.38	24,728.11	18,583.70	31,626.29	31,626.29	31,626.29	31,626.29	(5,749.09)
Health Insurance	44000-2300	33,516.00	38,683.13	16,798.53	31,290.00	31,290.00	31,290.00	31,290.00	(2,226.00)
Group Life Insurance	44000-2400	1,980.55	2,622.87	1,006.47	1,636.59	1,636.59	1,636.59	1,636.59	(343.96)
Long-Term Disability	44000-2500	440.09	316.08	151.24	475.57	475.57	475.57	475.57	35.48
Unemployment Insurance	44000-2600	32.00	53.62	3.67	32.00	32.00	32.00	32.00	-
Worker's Comp	44000-2700	4,105.22	4,115.07	-	2,281.86	2,281.86	2,281.86	2,281.86	(1,823.36)
Testing Services	44000-3140	31,000.00	3,243.59	1,576.80	31,000.00	20,000.00	20,000.00	20,000.00	(11,000.00)
Professional Svcs	44000-3150	3,200.00	3,000.00	1,500.00	3,200.00	6,200.00	6,200.00	6,200.00	3,000.00
Repair & Maint. Svcs	44000-3310	10,000.00	2,655.79	3,250.00	10,000.00	10,000.00	10,000.00	10,000.00	-
Advertising	44000-3600	2,000.00	-	-	2,000.00	2,000.00	2,000.00	2,000.00	-
Electrical Svcs	44000-5100	68,952.59	69,986.10	33,817.38	75,400.00	75,400.00	75,400.00	75,400.00	6,447.41
Water & Sewer	44000-5120	104,400.00	55,295.82	32,784.67	93,830.71	93,830.71	93,830.71	93,830.71	(10,569.29)
Postage	44000-5210	2,000.00	8.13	1,334.95	2,000.00	2,000.00	2,000.00	2,000.00	-
Telecommunications	44000-5230	7,500.00	5,170.13	2,443.61	7,500.00	7,500.00	7,500.00	7,500.00	-
Property Insurance	44000-5304	2,215.50	1,976.14	-	2,951.04	2,951.04	2,951.04	2,951.04	735.54
Motor Vehicle Insurance	44000-5305	372.00	360.70	-	437.65	437.65	437.65	437.65	65.65
Travel-Mileage/Hotel/Conference	44400-5501	3,000.00	725.00	301.00	3,000.00	1,500.00	1,500.00	1,500.00	(1,500.00)
Lease/Rent Equipment	44000-5410								-
Permits	44000-5600	7,000.00	13,558.00	3,833.33	7,000.00	7,000.00	7,000.00	7,000.00	-
Dues & Memberships	44000-5810	2,000.00	1,167.00	708.24	2,000.00	2,000.00	2,000.00	2,000.00	-
Office Supplies	44000-6001	2,000.00	2,675.75	154.52	2,000.00	2,000.00	2,000.00	2,000.00	-
Lab Supplies	44000-6004	15,000.00	14,026.93	2,011.38	20,000.00	20,000.00	20,000.00	20,000.00	5,000.00
Repair & Maint. Supplies	44000-6007	20,000.00	26,734.94	9,780.16	30,000.00	30,000.00	30,000.00	48,425.85	10,000.00
Fuel/Oil	44000-6008	3,000.00	-	381.95	3,000.00	2,000.00	2,000.00	2,000.00	(1,000.00)
Vehicle & Equip Supplies	44000-6009	3,000.00	1,668.00	548.95	3,000.00	3,000.00	3,000.00	3,000.00	-
Uniforms	44000-6011	1,500.00	1,127.56	-	1,500.00	1,500.00	1,500.00	1,500.00	-
Chemicals	44000-6051	108,000.00	84,354.10	60,724.57	108,000.00	108,000.00	108,000.00	108,000.00	-
Equipment	44000-8005	15,000.00	1,795.10	5,774.53	15,000.00				(15,000.00)

WATER FUND

		FY 25 Budget			FY 26 BUDGET				
Account Name	Account Code	FY 25 Approved	FY 24 EOY	FY 25 @ 12/31/24	FY 26 Department Request	FY 26 TM Recommended	FY 26 Approved	FY 26 AMENDED	FY 26 Recommended less FY25 Adopted=Difference
Operational Totals		708,919.81	553,551.94	307,895.54	678,973.30	653,473.30	653,473.30	671,899.15	(55,446.51)

WATER FUND

WATER FUND		FY 25 Budget			FY 26 BUDGET				
Account Name	Account Code	FY 25 Approved	FY 24 EOY	FY 25 @ 12/31/24	FY 26 Department Request	FY 26 TM Recommended	FY 26 Approved	FY 26 AMENDED	FY 26 Recommended less FY25 Adopted=Difference
WATER MAINTENANCE DEPARTMENT									
Wages	45000-1100	137,919.66	121,996.01	63,338.29	132,369.94	132,369.94	132,369.94	132,369.94	(5,549.72)
PT Wages	45000-1200	791.17	673.41	622.32	3,529.57	3,529.57	3,529.57	3,529.57	2,738.40
Other Pay/Holiday	45000-1300	1,963.56	-		2,053.10	2,053.10	2,053.10	2,053.10	89.54
FICA	45000-2100	10,761.59	9,407.08	4,910.26	10,553.38	10,553.38	10,553.38	10,553.38	(208.21)
VRS	45000-2200	28,665.84	20,262.85	12,862.70	27,175.55	27,175.55	27,175.55	27,175.55	(1,490.29)
Health Insurance	45000-2300	27,930.00	25,131.02	12,358.36	28,161.00	28,161.00	28,161.00	28,161.00	231.00
Group Life Insurance	45000-2400	1,627.45	1,615.82	739.43	1,561.97	1,561.97	1,561.97	1,561.97	(65.48)
Long-Term Disability	45000-2500	52.94	12.03		97.10	97.10	97.10	97.10	44.16
Unemployment Insurance	45000-2600								-
Worker's Comp	45000-2700	6,031.12	3,172.62		5,376.92	5,376.92	5,376.92	5,376.92	(654.20)
Repair & Maint. Svcs	45000-3310	1,000.00							(1,000.00)
Professional Services	45000-3320								-
Miss Utility	45000-5130	800.00	428.45	170.20	800.00	800.00	800.00	800.00	-
Telecommunication	45000-5230								-
Motor Vehicle Insurance	45000-5305	1,162.05	1,126.76		1,367.14	1,367.14	1,367.14	1,367.14	205.09
Lease of Equipment	45000-5410	5,000.00			5,000.00	5,000.00	5,000.00	5,000.00	-
Travel-Mileage/Conference/Hotel	45000-5501	2,000.00			2,000.00	2,000.00	2,000.00	2,000.00	-
Dues & Memberships	45000-5810	200.00			200.00	200.00	200.00	200.00	-
Repair & Maint. Supplies	45000-6007	25,000.00	24,161.23	6,463.11	25,000.00	25,000.00	25,000.00	34,039.60	-
Fuel	45000-6008								-
Vehicle/Power Equipment Supplies	45000-6009		336.50						-
Uniforms	45000-6011								-
Equipment/Vehicles	45000-8005		3,713.81						-
Maintenance Totals		250,905.38	212,037.59	101,464.67	245,245.67	245,245.67	245,245.67	254,285.27	(5,659.71)
Revenue Refunds	92000-9000								-
WTP Improvements	94000-8002		15,730.00	392,958.00					-
Sunset Waterline Replacement	94000-8003	1,300,000.00		5,000.00					(1,300,000.00)

WATER FUND

		FY 25 Budget			FY 26 BUDGET				
Account Name	Account Code	FY 25 Approved	FY 24 EOY	FY 25 @ 12/31/24	FY 26 Department Request	FY 26 TM Recommended	FY 26 Approved	FY 26 AMENDED	FY 26 Recommended less FY25 Adopted=Difference
Debt Payments									
60W W/L Principle	95000-9000	17,722.64		8,795.36	18,258.30	18,258.30	18,258.30	18,258.30	535.66
60W W/L Interest	95000-9001	11,321.28	11,841.24	5,726.60	10,785.62	10,785.62	10,785.62	10,785.62	(535.66)
Mainstreet W/L Principle	95000-9004	81,938.15		20,735.93	83,792.13	83,792.13	83,792.13	83,792.13	1,853.98
Mainstreet W/L Interest	95000-9005	41,013.53	42,826.48	40,739.91	39,159.55	39,159.55	39,159.55	39,159.55	(1,853.98)
Sterling Debt Refi Prin	95000-9006	105,720.27		52,860.12	109,311.69	109,311.69	109,311.69	109,311.69	3,591.42
Sterling Debt Refi Interest	95000-9007	21,482.95	24,956.32	11,183.49	17,891.54	17,891.54	17,891.54	17,891.54	(3,591.41)
Water Plant Upgrades Prin	95000-9008	96,853.57		46,209.12	95,099.78	95,099.78	95,099.78	95,099.78	(1,753.79)
Water Plant Upgrades Interest	95000-9009	77,994.61	80,049.50	41,214.97	79,748.40	79,748.40	79,748.40	79,748.40	1,753.79
Debt Reserve	95000-9010								-
Capital Improvement Program		250,000.00							(250,000.00)
Debt Totals		704,047.00	159,673.54	227,465.50	454,047.01	454,047.01	454,047.01	454,047.01	(249,999.99)
Water Fund Expense Totals		3,144,158.95	1,088,389.40	1,114,204.98	1,669,147.06	1,643,647.06	1,643,647.06	1,671,112.51	(1,500,511.89)

SEWER FUND

FY 25 Budget

FY 26 BUDGET

Account Name	Account Code	FY 25 Approved	FY 24 EOY	FY 25 @ 12/31/24	FY 26 Department Request	FY 26 TM Recommended	FY 26 Approved	FY 26 AMENDED	FY 26 Recommended less FY25 Adopted=Difference
SEWER REVENUE									
Sewer In-Town Base Charges	16080-0005	390,945.22	373,715.51	185,118.35	408,714.71	408,714.71	408,714.71	408,714.71	17,769.49
Sewer OT Base Charges	16080-0006	97,260.45	100,408.23	63,233.76	124,433.56	124,433.56	124,433.56	124,433.56	27,173.11
Sewer In-Town Usage Charge	16080-0007	292,422.04	271,027.65	127,730.63	320,678.09	320,678.09	320,678.09	320,678.09	28,256.05
Sewer OT Usage Charges	16080-0008	79,168.59	81,066.10	51,144.05	101,102.27	101,102.27	101,102.27	101,102.27	21,933.68
Penalties	16080-0009	25,000.00	28,960.44	14,173.93	25,000.00	25,000.00	25,000.00	25,000.00	-
Dormant Acct Fee	16080-0011	5,353.58	5,466.72	2,510.93	5,010.30	5,010.30	5,010.30	5,010.30	(343.28)
Avalability Fee	16080-0012		3,438.08	250.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00
SBC-Rut. Creek Operations	19020-0003	55,000.00	66,380.97	39,474.54	68,000.00	68,000.00	68,000.00	68,000.00	13,000.00
SBC Sewer Rehab	19020-0004	11,172.00	11,172.00	5,586.00	11,172.00	11,172.00	11,172.00	11,172.00	-
Reimbursement of Const. Cost	19020-0005								-
Nutrient Credit	24040-0003	400.00	389.47	1,405.60	400.00	400.00	400.00	400.00	-
CARES Act Utility Forgiveness	33020-0002								-
Transfer from Reserve		582,655.53	1,263,871.21					30,205.00	(582,655.53)
Transfer from General Fund						218,976.28	218,976.28	218,976.28	218,976.28
INSURANCE CLAIM REIMBURSEM	41010-0001							14,057.22	
USDA Grant Funds	41040-0006								-
Revenue Totals		1,539,377.41	2,205,896.38	490,627.79	1,065,510.94	1,284,487.22	1,284,487.22	1,328,749.43	(254,890.19)

SEWER FUND

FY 25 Budget

FY 26 BUDGET

Account Name	Account Code	FY 25 Approved	FY 24 EOY	FY 25 @ 12/31/24	FY 26 Department Request	FY 26 TM Recommended	FY 26 Approved	FY 26 AMENDED	FY 26 Recommended less FY25 Adopted=Difference
SEWER EXPENSES									
TOWN MANAGER									
Wages	12110-1100	36,705.65	34,701.99	18,275.77	41,053.95	41,053.95	41,053.95	41,053.95	4,348.30
PT Wages	12110-1300	5,453.39	4,640.22	2,443.47	5,717.50	5,717.50	5,717.50	5,717.50	264.11
FICA	12110-2100	3,225.17	3,154.01	1,661.44	3,578.02	3,578.02	3,578.02	3,578.02	352.85
VRS	12110-2200	8,820.37	7,201.77	4,821.97	9,865.26	9,865.26	9,865.26	9,865.26	1,044.89
Health Insurance	12110-2300	3,686.76	3,336.12	1,667.80	4,005.12	4,005.12	4,005.12	4,005.12	318.36
Group Life Insurance	12110-2400	433.13	460.87	214.54	484.44	484.44	484.44	484.44	51.31
STD/Long-Term Disability	12110-2500	193.81	167.97	64.64	216.76	216.76	216.76	216.76	22.95
Unemployment Insurance	12110-2600								-
Contingency	12110-5000								-
Town Manager Totals		58,518.28	53,662.95	29,149.63	64,921.05	64,921.06	64,921.06	64,921.06	6,402.78
FINANCE DEPARTMENT									
Wages	12420-1100	35,042.28	36,313.03	17,958.73	37,720.66	37,720.66	37,720.66	37,720.66	2,678.38
PT Wages	12420-1300	10,483.46	8,739.47	4,431.05	10,990.84	10,990.84	10,990.84	10,990.84	507.38
FICA	12420-2100	3,482.72	2,914.75	1,593.62	3,726.43	3,726.43	3,726.43	3,726.43	243.71
VRS	12420-2200	7,676.26	4,968.36	3,419.36	8,249.54	8,249.54	8,249.54	8,249.54	573.28
Health Insurance	12420-2300	6,636.17	5,177.33	1,332.24	6,758.64	6,758.64	6,758.64	6,758.64	122.47
Group Life Insurance	12420-2400	413.50	393.26	193.47	445.10	445.10	445.10	445.10	31.60
	12420-2500		63.03	24.28					-
Unemployment Insurance	12420-2600								-
Banking Service Charges	12420-3160		33.00						-
Service Contracts	12420-3320	3,500.00	3,208.34	3,208.24	3,500.00	3,500.00	3,500.00	3,500.00	-
Postage	12420-5210	4,000.00	3,791.98	2,051.51	4,500.00	4,500.00	4,500.00	4,500.00	500.00
Supplies	12420-6001	2,000.00	1,723.00	1,845.00	2,000.00	2,000.00	2,000.00	2,000.00	-
Finance Totals		73,234.39	67,325.55	36,057.50	77,891.22	77,891.22	77,891.22	77,891.22	4,656.83

SEWER FUND

FY 25 Budget

FY 26 BUDGET

Account Name	Account Code	FY 25 Approved	FY 24 EOY	FY 25 @ 12/31/24	FY 26 Department Request	FY 26 TM Recommended	FY 26 Approved	FY 26 AMENDED	FY 26 Recommended less FY25 Adopted=Difference
SEWER OPERATIONAL DEPARTMENT									
Wages	44000-1100	202,634.89	193,141.14	102,934.76	176,872.50	176,872.50	176,872.50	176,872.50	(25,762.39)
PT Wages	44000-1300			1,443.20					-
Other/Holiday	44000-1400	6,588.68	4,625.84	3,351.22	7,152.32	7,152.32	7,152.32	7,152.32	563.64
FICA	44000-2100	16,005.60	14,439.15	7,910.86	14,077.90	14,077.90	14,077.90	14,077.90	(1,927.70)
VRS	44000-2200	43,304.92	32,236.92	21,588.40	38,098.65	38,098.65	38,098.65	38,098.65	(5,206.27)
Health Insurance	44000-2300	33,516.00	24,512.99	16,717.47	31,290.00	31,290.00	31,290.00	31,290.00	(2,226.00)
Group Life Insurance	44000-2400	2,391.09	1,885.98	1,219.04	2,087.10	2,087.10	2,087.10	2,087.10	(303.99)
Long-Term Disability	44000-2500	257.06	220.56	85.72	269.54	269.54	269.54	269.54	12.48
Unemployment Insurance	44000-2600		24.00	-	24.00	24.00	24.00	24.00	24.00
Worker's Comp	44000-2700	3,762.31	3,359.10	-	3,396.67	3,396.67	3,396.67	3,396.67	(365.64)
Sludge & Trash Removal-Rut.Crk	44000-3120	5,000.00	356.50	38,754.55	10,000.00	10,000.00	10,000.00	10,000.00	5,000.00
Testing Services	44000-3140	53,655.29	30,888.52	14,399.30	53,655.29	53,655.29	53,655.29	53,655.29	-
Professional Svcs	44000-3150	3,000.00	3,967.73	1,500.00	3,000.00	3,000.00	3,000.00	3,000.00	-
Repair & Maint. Svcs-Rut Crk	44000-3310	18,666.00	2,790.37	3,562.00	25,000.00	25,000.00	25,000.00	25,000.00	6,334.00
Advertising	44000-3600	500.00	-		500.00	500.00	500.00	500.00	-
Electrical Svcs-Rut. Crk	44000-5100	53,000.00	56,647.05	33,601.43	66,000.00	66,000.00	66,000.00	66,000.00	13,000.00
Water, Sewer -Rut. Crk	44000-5120	7,400.00	4,149.56	6,581.12	10,644.56	10,644.56	10,644.56	10,644.56	3,244.56
Electrical Svcs-Pump Station	44000-5130	2,370.00	1,556.96	895.55	1,850.00	1,850.00	1,850.00	1,850.00	(520.00)
Water, Sewer-Pump Station	44000-5140	220.00	187.20	95.15	204.60	204.60	204.60	204.60	(15.40)
Postage	44000-5210	250.00	25.04	-	50.00	50.00	50.00	50.00	(200.00)
Telecommunications	44000-5230	5,796.00	6,214.82	3,275.16	5,976.00	5,976.00	5,976.00	5,976.00	180.00
Property Insurance	44000-5304	3,302.41	3,572.70	-	4,398.81	4,398.81	4,398.81	4,398.81	1,096.40
Motor Vehicle Insurance	44000-5305	353.07	360.70	-	415.38	415.38	415.38	415.38	62.31
Travel-Mileage/Hotel/Conference	44000-5501	3,000.00	-	200.00	3,000.00	3,000.00	3,000.00	3,000.00	-
Permits	44000-5600	4,000.00	4,180.00	4,408.00	4,000.00	4,000.00	4,000.00	4,000.00	-
Dues & Memberships	44000-5810	2,000.00	2,621.88	303.40	2,000.00	2,000.00	2,000.00	2,000.00	-
Office Supplies	44000-6001	2,000.00	2,730.58	64.00	2,000.00	2,000.00	2,000.00	2,000.00	-
Lab Supplies	44000-6004	8,235.00	3,608.49	4,507.72	10,000.00	10,000.00	10,000.00	10,000.00	1,765.00
Repair & Maint. Supplies-Rut. Crk	44000-6007	35,000.00	17,869.67	33,077.03	45,000.00	45,000.00	45,000.00	89,262.21	10,000.00
Fuel/Oil	44000-6008	3,000.00	3,189.49	1,337.73	3,000.00	3,000.00	3,000.00	3,000.00	-
Vehicle & Equip Supplies	44000-6009	3,000.00	999.89	212.93	3,000.00	3,000.00	3,000.00	3,000.00	-
Uniforms	44000-6011	2,000.00	661.98	-	2,000.00	2,000.00	2,000.00	2,000.00	-
Chemicals-Rut Crk	44000-6051	4,615.00	2,015.45	-	10,000.00	10,000.00	10,000.00	10,000.00	5,385.00
Vehicles	44000-8005	15,000.00	1,795.08	5,774.53	15,000.00	-	-	-	(15,000.00)
Treatment Totals		543,823.32	424,835.34	307,800.27	553,963.32	538,963.32	538,963.32	583,225.53	(4,860.00)

SEWER FUND

FY 25 Budget

FY 26 BUDGET

Account Name	Account Code	FY 25 Approved	FY 24 EOY	FY 25 @ 12/31/24	FY 26 Department Request	FY 26 TM Recommended	FY 26 Approved	FY 26 AMENDED	FY 26 Recommended less FY25 Adopted=Difference
SEWER MAINTENANCE DEPARTMENT									
Wages	45000-1100	137,518.60	121,910.99	63,338.29	132,369.94	132,369.94	132,369.94	132,369.94	(5,148.66)
PT Wages	45000-1300	791.17	850.44	501.64	3,529.57	3,529.57	3,529.57	3,529.57	2,738.40
Other Pay/Holiday	45000-1400	1,963.56		120.68	2,053.10	2,053.10	2,053.10	2,053.10	89.54
FICA	45000-2100	10,730.91	9,404.15	4,910.26	10,553.38	10,553.38	10,553.38	10,553.38	(177.53)
VRS	45000-2200	28,569.46	20,257.62	12,862.70	27,175.55	27,175.55	27,175.55	27,175.55	(1,393.91)
Health Insurance	45000-2300	30,600.11	25,114.77	12,358.36	28,161.00	28,161.00	28,161.00	28,161.00	(2,439.11)
Group Life Insurance	45000-2400	1,622.72	1,615.41	739.43	1,561.97	1,561.97	1,561.97	1,561.97	(60.75)
Long-Term Disability	45000-2500		12.03		97.10	97.10	97.10	97.10	97.10
Unemployment Insurance	45000-2600								-
Worker's Comp	45000-2700								-
Repair & Maint. Services	45000-3310								-
Professional Services	45000-3320								-
Telecommunication	45000-5230								-
Motor Vehicle Insurance	45000-5305	1,162.05	1,126.76		1,367.14	1,367.14	1,367.14	1,367.14	205.09
Lease of Equipment	45000-5410	5,000.00	-						(5,000.00)
Travel-Mileage/Conference/Hotel	45000-5501								-
Misc	45000-5800								-
Dues & Memberships	45000-5810								-
Repair & Maint. Supplies	45000-6007	10,000.00	21,157.20	4,479.44	10,000.00	10,000.00	10,000.00	10,000.00	-
Fuel	45000-6008								-
Vehicle/Power Equipment Supplies	45000-6009								-
Uniforms	45000-6011								-
Equipment/Vehicles	45000-8005		3,713.80						-
Maintenance Totals		227,958.58	205,163.17	99,310.80	216,868.75	216,868.75	216,868.75	216,868.75	(11,089.83)
Sliplining Project	94000-8000			284,625.00					-
WWTP Centrifuge	94000-8002			78,572.88					-

SEWER FUND

FY 25 Budget

FY 26 BUDGET

Account Name	Account Code	FY 25 Approved	FY 24 EOY	FY 25 @ 12/31/24	FY 26 Department Request	FY 26 TM Recommended	FY 26 Approved	FY 26 AMENDED	FY 26 Recommended less FY25 Adopted=Difference
Debt Payments									
Sterling Bank WWTP Refi Prin	95000-9002	224655.57		112,327.80	232,287.34	232,287.34	232287.3404	232287.3404	7,631.77
Sterling Bank WWTP Refi Int	95000-9003	45651.27	53,032.31	23,765.01	38,019.53	38,019.53	38019.5276	38019.5276	(7,631.74)
Sewer Rehab Principle	95000-9004	71110.29		35,372.08	72,094.24	72,094.24	72094.24	72094.24	983.95
Sewer Rehab Interest	95000-9005	44,425.71	45,518.78	22,395.92	43,441.76	43,441.76	43,441.76	43,441.76	(983.95)
Debt Reserve	95000-9010								-
Capital Program		250,000.00							(250,000.00)
Debt Totals		635,842.84	98,551.09	193,860.81	385,842.87	385,842.87	385,842.87	385,842.87	(249,999.97)
Sewer Fund Expense Totals		1,539,377.41	849,538.10	1,029,376.89	1,299,487.22	1,284,487.22	1,284,487.22	1,328,749.43	(254,890.19)

GARBAGE FUND

FY 25 Budget

FY 26 BUDGET

Account Name	Account Code	FY 25 Approved	FY 24 EOY	FY 25 @ 12/31/24	FY 26 Department Request	FY 26 TM Recommended	FY 26 Approved	FY 26 AMENDED	FY 26 Recommended less FY25 Adopted=Difference
GARBAGE REVENUE									
Garbage IT Charges	16080-0005	146,975.00	141,233.17	74,222.27	147,337.50	147,337.50	147,337.50	147,337.50	362.50
Garbage OT Charges	16080-0006	20,812.50	19,773.37	10,271.46	19,512.50	19,512.50	19,512.50	19,512.50	(1,300.00)
Penalties	16080-0009	5,000.00	5,020.56	2,165.34	5,000.00	5,000.00	5,000.00	5,000.00	-
Transfer from Garbage Reserve	41040-0006								-
Transfer for Other Funds									-
Revenue Totals		\$ 172,787.50	\$ 166,027.10	\$ 86,659.07	171,850.00	\$ 171,850.00	\$ 171,850.00	\$ 171,850.00	\$ (937.50)

GARBAGE FUND

FY 25 Budget

FY 26 BUDGET

Account Name	Account Code	FY 25 Approved	FY 24 EOY	FY 25 @ 12/31/24	FY 26 Department Request	FY 26 TM Recommended	FY 26 Approved	FY 26 AMENDED	FY 26 Recommended less FY25 Adopted=Difference
TOWN MANAGER									
Wages	12110-1100	3,670.57	3,456.17	1,827.55	1,282.94	1,282.94	1,282.94	1,282.94	(2,387.63)
PT Wages	12110-1300		533.86	271.46	-	-	-	-	-
FICA	12110-2100	280.80	319.49	168.25	98.14	98.14	98.14	98.14	(182.66)
VRS	12110-2200	882.04	720.10	482.18	308.29	308.29	308.29	308.29	(573.75)
Health Insurance	12110-2300	368.68	333.89	166.79	125.16	125.16	125.16	125.16	(243.52)
Group Life Insurance	12110-2400	43.31	46.13	21.50	15.14	15.14	15.14	15.14	(28.17)
STD/Long-Term Disability	12110-2500	19.38	12.16	6.40	6.77	6.77	6.77	6.77	(12.61)
Contingency	12110-5000	5,146.67			7,087.50	7,087.50	7,087.50	7,087.50	1,940.83
Town Manager Totals		\$ 10,411.45	\$ 5,421.80	\$ 2,944.13	8,923.94	\$ 8,923.94	\$ 8,923.94	\$ 8,923.94	\$ (1,487.51)
FINANCE DEPARTMENT									
Wages	12420-1100	1804.44	1,656.49	919.56	1,043.58	1,043.58	1043.58	1043.58	(760.86)
PT Wages	12420-1300	268.81	224.07	113.61	281.82	281.82	281.82	281.82	13.01
FICA	12420-2100	158.6	133.99	74.01	169.42	169.42	169.42	169.42	10.82
VRS	12420-2200	402.59	246.95	171.26	430.50	430.50	430.50	430.50	27.91
Health Insurance	12420-2300	368.68	278.50	55.44	375.48	375.48	375.48	375.48	6.80
Group Life Insurance	12420-2400	21.29	19.54	9.58	22.81	22.81	22.81	22.81	1.52
Hybrid Disability	12420-2500	4.85	4.07	1.41	5.08	5.08	5.08	5.08	0.23
Finance Totals		3,029.26	2,563.61	1,344.87	2,328.67	2,328.67	2,328.67	2,328.67	(700.59)
GARBAGE EXPENSES									
Collection In-Town	43200-3160	132,949.92	126,412.32	66,552.00	135,559.68	135,559.68	135,559.68	135,559.68	2,609.76
Collection Out of Town	43200-3170	21,403.20	17,540.16	9,246.48	20,824.80	20,824.80	20,824.80	20,824.80	(578.40)
Garbage Totals		\$ 154,353.12	\$ 143,952.48	\$ 75,798.48	156,384.48	\$ 156,384.48	\$ 156,384.48	\$ 156,384.48	\$ 2,031.36

GARBAGE FUND

FY 25 Budget

FY 26 BUDGET

Account Name	Account Code	FY 25 Approved	FY 24 EOY	FY 25 @ 12/31/24	FY 26 Department Request	FY 26 TM Recommended	FY 26 Approved	FY 26 AMENDED	FY 26 Recommended less FY25 Adopted=Difference
GARBAGE MAINTENANCE DEPARTMENT									
Wages	45000-1100	3,243.13	2,749.00	1,407.45	2,941.55	2,941.55	2,941.55	2,941.55	(301.58)
PT Wages	45000-1300								-
Other Pay/Holiday	45000-1400	43.63	-	2.68	45.62	45.62	45.62	45.62	1.99
FICA	45000-2100	251.44	210.15	108.31	228.52	228.52	228.52	228.52	(22.92)
VRS	45000-2200	679.85	456.40	285.88	334.54	334.54	334.54	334.54	(345.31)
Health Insurance	45000-2300	737.35	563.20	274.58	625.80	625.80	625.80	625.80	(111.55)
Group Life Insurance	45000-2400	38.27	36.35	16.50	34.71	34.71	34.71	34.71	(3.56)
Hybrid Disability					2.16	2.16	2.16	2.16	2.16
Maintenance Totals		\$ 4,993.67	\$ 4,015.10	\$ 2,095.40	4,212.90	4,212.90	4,212.90	4,212.90	(780.77)
Garbage Fund Expense Totals		\$ 172,787.50	\$ 155,952.99	\$ 82,182.88	171,850.00	\$ 171,850.00	\$ 171,850.00	\$ 171,850.00	\$ (937.50)

ECONOMIC DEVELOPMENT AUTHORITY

FY 25 Budget

FY 26 BUDGET

Account Name	Account Code	FY 25 Approved	FY 24 EOY	FY 25 @ 12/31/24	FY 26 Department Request	FY 26 TM Recommended	FY 26 Approved	FY 26 AMENDED	FY 26 Recommended less FY25 Adopted=Difference
IDA REVENUES									
Lease/Sale of Lots	701-41020-0001								-
BP Recoupment Rev	701-41030-0001	64,812.76	64,812.76		64,795.16	64,795.16	64,795.16	64,795.16	(17.60)
Zoning Fees									-
Bond Issue	701-41040-0001	3,890.00	5,148.76	3,890.00	2,612.50	2,612.50	2,612.50	2,612.50	(1,277.50)
Home Owners Reimb	701-41060-0001	1,923.00	1,923.36		1,718.82	1,718.82	1,718.82	1,718.82	(204.18)
Transfer from Other Funds					4,349.58	4,349.58	4,349.58	4,349.58	4,349.58
Revenue Totals		70,625.76	71,884.88	3,890.00	73,476.06	73,476.06	73,476.06	73,476.06	2,850.30
IDA EXPENSES									
PT Wages	45000-1300	9,494.03	8,080.69	6,019.63	12,654.87	12,654.87	12,654.87	12,654.87	3,160.84
FICA	45000-2100	726.29	618.16	460.46	968.10	968.10	968.10	968.10	241.81
Worker's Comp	45000-2700	273.74	-		449.22	449.22	449.22	449.22	175.48
Repair & Maint. Svcs	81500-3310								-
Professional Services	81500-3150								-
Electrical Svcs	81500-5100	300.00	343.84	173.57	330.00	330.00	330.00	330.00	30.00
Dues & Membership	81500-5810	2,800.00	2,690.00	2,658.00	2,800.00	2,800.00	2,800.00	2,800.00	-
Transfer to IDA fund bal	81500-9200	57,031.70			56,273.87	56,273.87	56,273.87	56,273.87	(757.83)
Small Business Grant									-
Capital expenses									-
Expense Totals		70,625.76	11,732.69	9,311.66	73,476.06	73,476.06	73,476.06	73,476.06	2,850.30
Revenue Totals		6,619,172.68	4,325,363.12	2,149,739.57	4,439,624.79	5,064,904.82	5,064,904.82	5,522,335.08	(1,554,267.86)
Expense Totals		6,630,447.09	3,657,880.41	3,069,151.42	4,815,178.50	5,064,904.82	5,064,904.82	5,522,335.08	(1,565,542.27)



TOWN OF AMHERST

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

To: Town Council
From: Sara McGuffin
Date: June 5, 2026
Re: Business Friendliness Amendments

Council held a worksession on Business Friendliness code amendments in January. The Planning Commission took these up and held a public hearing on Council's original proposal, and another on their proposed changes.

Following this memo is the Planning Commission recommendation for the amendments. Last month, Council set a public hearing on these amendments which has been advertised for this meeting.

Councilor Sundaramurthy has a revised set of proposals for the Council following the Commission set.

Staff recommends that the Council hold the public hearing that has been set and hold a worksession at your July meeting to reconcile these two versions. Council can then set a public hearing on the proposed amendments for the August meeting.

Business Friendliness Ideas

1. Parking and Surfacing

Sec. 24-508. - Location of parking.

The off-street parking facilities required by this article shall be located on the same lot or parcel of land that they are intended to serve **or on an adjacent lot when shared with the use occupying an adjacent lot**. Where practical difficulties prevent such location or where the public safety or the public convenience would be better served by an alternate location, the **planning commission zoning administrator** may authorize the alternate or cooperative location as a part of a site plan approval. Any authorization shall be subject to the following:

- (1) An alternate location provides parking only for the use in question.
- (2) A cooperative location provides parking for two or more uses and shall have combined parking spaces equal to the sum required for the separate uses.
- (3) Such parking spaces shall be conveniently and safely accessible to pedestrians.
- (4) All such parking spaces shall be on property zoned properly for the use or uses which require the parking spaces.
- (5) The right to use such property for parking shall be established by deed, easement, lease or similar recorded covenant or agreement; shall be approved as to form and content by the town attorney; shall be recorded in the clerk's office of the circuit court of the county so as to ensure the availability of such spaces for a minimum time period of at least five years.
- (6) Should such off-street parking spaces become unavailable for use at some future time, an equal number of parking spaces shall be constructed and provided on either the primary site or by another off-site arrangement meeting the requirements of this chapter. Failure to provide or construct such replacement parking spaces within 90 days from the date on which the use of the previously available off-street spaces was terminated shall be a violation of this chapter.
- (7) For churches and other permanent buildings used for religious worship, alternate or cooperative parking agreements may be approved that do not provide exclusive parking rights, provided that such agreement provides adequate parking at appropriate times to meet the parking needs of the church or other permanent building used for religious worship.

(Zoning Ord. 2003, § 18.1-602.02)

Sec. 24-509. - Size of parking spaces.

- (a) Parallel spaces shall have minimum dimensions of eight feet by 22 feet.
- (b) All other parking spaces shall have minimum dimensions of nine feet by 18 feet, except as follows:
 - (1) Spaces in a parking garage shall have minimum dimensions of 8½ feet by 18 feet.
 - (2) The **planning commission zoning administrator**, as a part of the site plan review process, may approve spaces with minimum dimensions of 8½ feet by 18 feet for vehicle storage

Business Friendliness Ideas

1. Parking and Surfacing

lots for automobile dealers, overflow parking areas and other low turnover parking facilities.

- (c) Overhang over landscape areas shall not be counted toward the minimum dimensions stated above.

(Zoning Ord. 2003, § 18.1-602.03)

Sec. 24-511. - Surfacing.

(a) Parking spaces and driveways for ~~single-family residential uses, including duplexes, two family homes and semi-detached dwellings~~ ~~dwelling units developments not subject to special site plan review~~ shall be constructed of gravel, compacted stone, concrete, asphalt, ~~asphaltic surface treatment~~, brick or paving stones.

(b) Parking spaces and driveways for ~~other developments than those listed in (a), other than single family dwelling units developments subject to special site plan review~~ shall be constructed of concrete, asphalt, ~~asphaltic surface treatment~~, permeable pavers, brick or paving stones.

(Zoning Ord. 2003, § 18.1-602.04.1)

Sec. 24-513. - Amount of off-street parking required.

The off-street parking required by this article shall be provided and maintained on the basis of the following table, except as otherwise provided in this article:

Outdoor sales and display	1 for each 500 5,000 square feet of open sales and display area
---------------------------	--

Sec. 24-515. - Parking requirements ~~in the central business district.~~ for historic buildings.

~~(a) Consistent with the purpose of this chapter, the town council and planning commission desire to preserve and enhance downtown Amherst. As such, the role of downtown Amherst, as a desired location for community activities and local businesses, will be encouraged.~~

~~(b)~~ To encourage the use of older buildings in the Town of Amherst ~~downtown area~~, no ~~additional~~ off-street parking will be required in the case of a change in use of a building that is more than 30 years old ~~where sufficient on street parking is available.~~ Sufficient shall be determined by at least two times the required amount of parking as defined by the code requirements ~~be within 500 feet of the use.~~ ~~and in the CBD Central Business District.~~ However, this relief shall not apply when calculating the parking required for any new building footprint.

DIVISION 2. - SITE PLAN REVIEW

Sec. 24-73. - Intent.

Site plan review is intended to ensure proper design in types of development which can have deleterious effects on their surroundings. These effects are subject to modification or reduction through the physical design of such development. Review of the design, therefore, is aimed at the greatest possible benefit to the community as a result of building and site design.

(Zoning Ord. 2003, § 18.1-1101)

Sec. 24-74. - Procedure for site plan review.

- (a) Whenever the owner or proprietor of any tract of land located within the town desires to develop any class of use listed in section 24-75, he shall submit a plan of the proposed development to the zoning administrator for processing.
- (b) The owner or his representative is encouraged to consult with the zoning administrator for advice and assistance on the development. The owner may submit sketch plans and data showing existing conditions within the site and in its vicinity and the proposed layout of the development. The zoning administrator shall return a copy of the submitted sketch plans to the developer with written comments indicating where the plans do not comply with the requirements set forth herein. Submission of said sketch plans and accompanying data shall not constitute the official filing of a proposed subdivision.
- (c) When the zoning administrator determines that an application involves development requiring site plan review, the zoning administrator shall notify the applicant that such review is required and shall require the documentation listed in this section. Any development meeting the criteria in section 24-75 shall be reviewed and be made subject to approval by the ~~planning commission~~ zoning administrator. The ~~planning commission~~ zoning administrator may approve, approve with conditions, or deny approval of a site plan.
- (d) Any person proposing a development that requires a site plan under section 24-75 shall submit to the zoning administrator six copies of a site plan showing the general design and layout of the development. The zoning administrator shall transmit copies of the site plan to VDOT, the health department, the erosion and sediment control officer, or any other relevant agency or department.
- (e) The site plan shall be reviewed in accordance with the procedures set forth in this section.
- (f) Within 45 days after submission of the site plan and accompanying documents to the zoning administrator, the ~~commission~~ zoning administrator shall approve, approve with conditions, or disapprove the site plan; the ~~commission~~ zoning administrator shall cause to have prepared two copies of a statement noting reasons for ~~commission~~ zoning administrator disapproval or conditional approval, if applicable, and shall return one

Business Friendliness Ideas

2. Site Plans

copy of statement and plat to the developer with notification in writing of the action of the ~~commission zoning administrator~~. One copy of said statement and preliminary plat shall be retained by the zoning administrator for comparison with future site plans, where applicable, submitted by the developer.

- (g) The approval for any site plan approved by the ~~planning commission zoning administrator~~ shall expire and be null and void 12 months after the ~~vote for~~ approval if construction has not begun.
- (h) The approval of site plans solely involving parcels of commercial real estate by the ~~planning commission zoning administrator~~ or other agent shall be governed by subsections (i) through (m) of this section. For the purposes of this section, the term "commercial" means all real property used for commercial or industrial uses.
- (i) The ~~planning commission zoning administrator~~ shall act on any proposed commercial site plan within 60 days after it has been officially submitted for approval by either approving or disapproving the plan in writing and giving with the latter specific reasons therefor. The ~~planning commission zoning administrator~~ or other agent shall not delay the official submission of any commercial site plan by requiring presubmission conferences, meetings, or reviews. The ~~commission zoning administrator~~ or agent shall thoroughly review the plan and shall in good faith identify, to the greatest extent practicable, all deficiencies, if any, with the initial submission. However, if approval of a feature or features of the plan by a state agency or public authority authorized by state law is necessary, the ~~commission zoning administrator~~ or agent shall forward the plan to the appropriate state agency for review within ten business days of receipt of such plat or plan. Specific reasons for disapproval shall be contained either in a separate document or on the plan itself. The reasons for disapproval shall identify deficiencies in the plan that caused the disapproval by reference to specific duly adopted ordinances, regulations, or policies and shall identify, to the greatest extent practicable, modifications or corrections that will permit approval of the plan.
- (j) In the review of a resubmitted commercial site plan that has been previously disapproved, the ~~planning commission zoning administrator~~ or other agent shall consider only deficiencies it had identified in its review of the initial submission of the plan that have not been corrected in such resubmission and any deficiencies that arise as a result of the corrections made to address deficiencies identified in the initial submission. In the review of the resubmission of a plan, the ~~planning commission zoning administrator~~ or other agent shall identify all deficiencies with the proposed plan that caused the disapproval by reference to specific duly adopted ordinances, regulations or policies and shall identify modifications or corrections that will permit approval of the plan. Upon the second resubmission of such disapproved plan, the local ~~planning commission zoning administrator~~ or other agent's review shall be limited solely to the previously identified deficiencies that caused its disapproval.
- (k) The local ~~planning commission zoning administrator~~ or other agent shall act on any commercial site plan that it has previously disapproved within 45 days after the plan has been modified, corrected and resubmitted for approval. The failure of the ~~planning commission zoning administrator~~ or other agent to approve or disapprove a

Business Friendliness Ideas

2. Site Plans

resubmitted plat or plan within the time periods required by this section shall cause the plan to be deemed approved.

- (l) Notwithstanding the approval or deemed approval of any **commercial** site plan, any deficiency in any proposed plat or plan that, if left uncorrected, would violate local, state or federal law, regulations, mandatory state department of transportation engineering and safety requirements, and other mandatory engineering and safety requirements, shall not be considered, treated or deemed as having been approved by the ~~planning commission~~ **zoning administrator** or other agent. Should any resubmission include a material revision of infrastructure or physical improvements from the earlier submission or if a material revision in the resubmission creates a new required review by the state department of transportation or by a state agency or public authority authorized by state law, then the ~~planning commission~~ **zoning administrator** or other agent's review shall not be limited to only the previously identified deficiencies identified in the prior submittals and may consider deficiencies initially appearing in the resubmission because of such material revision.
- (m) Upon receipt of the approvals from all state agencies and other agencies, the local agent shall act upon a plat within 35 days.

(Zoning Ord. 2003, § 18.1-1102)

State Law reference— Site plan approval, Code of Virginia, § 15.2-2259.

Sec. 24-75. - Developments subject to special site plan review.

The following types of development shall be subject to the site plan review provisions under section 24-76:

- (1) All commercial, industrial and institutional buildings that have 2,000 square feet or more in floor area, including buildings converted from any other use to commercial, industrial or institutional use.
- (2) All institutional facilities such as schools, hospitals and clubs.
- (3) All residential developments involving more than four dwelling units in one building or three on one lot.
- (4) Mobile home parks.
- (5) Special use applications involving more than 2,000 square feet of new building area.
- (6) Conditional zoning applications.
- (7) Townhouse development projects.
- (8) Any proposed building that has 2,000 square feet or less in floor area will require only an informational sketch for review.
- (9) Any use listed as specifically requiring a site plan.

(Zoning Ord. 2003, § 18.1-1103)

Sec. 24-76. - Documentation.

The following requirements shall govern documents submitted for site plan review:

- (1) Site plans shall be submitted at a scale of not less than one inch equals 100 feet.
- (2) Six clearly legible blue-line or black-line copies of the site plan shall be submitted. Additional copies may be required by the zoning administrator if deemed necessary by the zoning administrator.
- (3) The names and addresses of owner and developer and a scale and north arrow shall be included on all maps.
- (4) The following information shall be included on the map of existing conditions:
 - a. Names and addresses of owners of record of all adjacent properties;
 - b. Current zoning boundaries, including surrounding areas to a distance of 100 feet from the property in question;
 - c. Easements, rights-of-way, or other reservations affecting the property;
 - d. Topography;
 - e. Location of watercourses, marshes, rock outcroppings and wooded areas;
 - f. Location of buildings existing on the tract to be developed and on adjacent tracts within a distance of 100 feet, indicating whether existing buildings on the tract are to be retained, modified or removed; and
 - g. Location of existing water mains, culverts, drains, pipe sizes, grades and direction of flow.
- (5) The following information shall be included on the map of proposed development:
 - a. Stormwater management and erosion control measures as required by relevant law and regulations. Approval of the measures by the applicable regulatory agency shall not be required prior to the town's site plan review, but confirmation of drawings have been delivered to such agencies shall accompany the site plan;
 - b. Location and size of proposed buildings and uses thereof;
 - c. Proposed topography;
 - d. Proposed streets and other access and egress facilities (indicating curblines, sidewalk lines and public right-of-way lines); profiles and cross-sections of streets. Certification from VDOT that the site plan meets all appropriate VDOT criteria shall be included in the site plan application package;
 - e. Layout of off-street parking;
 - f. Location of proposed utility lines, indicating where they already exist and whether they will be underground;
 - g. Proposed water and sanitary sewer facilities, including pipe type, size, grades and design factors as appropriate. Certification from the town that a satisfactory plan to install the proposed new facilities has been provided shall accompany the site plan;

Business Friendliness Ideas

2. Site Plans

- h. Proposed location, direction of, power, and time and use of outdoor lighting. Lighting facilities shall be provided and arranged so that light is directed downward and not horizontally or at adjacent properties with special care to as to not negatively impact residential areas;
 - i. Proposed planting, including all landscaping and screening, and indicating existing trees to be retained and areas to be left undisturbed;
 - j. Location, size and design of proposed signs;
 - k. Facilities for disposal of trash and other solid waste;
 - l. Elevations of buildings to be built or altered on site; and
 - m. Vicinity map at a scale no smaller than 600 feet to one inch, showing all streets and property within 1,000 feet of the property for which the application is made. All properties owned or controlled by the applicant in this area shall be identified.
- (6) The ~~planning commission~~ zoning administrator may require additional information for a special use to determine its eligibility under this chapter.

(Zoning Ord. 2003, § 18.1-1104)

Sec. 24-77. - General site plan review.

For those permitted uses not requiring special site plan review under section 24-75, two copies of an acceptable site plan and sketch reasonable information shown thereon shall be submitted to the zoning administrator along with the zoning certificate application. Such site plan shall include, as a minimum, the following: lot dimensions with property line monuments located thereon, location and size of existing and proposed structures; yard dimensions and the use of structures; easements (private and public); watercourses; fences; street names and street right-of-way lines; and such other information regarding abutting property as directly affects the application.

(Zoning Ord. 2003, § 18.1-1105)

Sec. 24-78. - Developments subject to a minor site plan review.

- (a) The following types of development shall be subject to the site plan review provisions under section 24-77 for a minor site plan of this article:
 - (1) A proposed revision to a site plan where an existing major site plan is on file;
 - (2) All development requiring a commercial entrance permit from the Virginia Department of Transportation; and
 - (3) Any new commercial development on a commercially zoned lot.

(b) The following requirements shall govern documents submitted for minor site plan review:

Business Friendliness Ideas

2. Site Plans

- ~~(1) The scale shall be no less than one inch equals to 100 feet.~~ The zoning administrator or planning director may accept a scale which is sufficient to clearly show all required details on the plat;
- (2) Drawings may be submitted on paper size as small as 11" x 17" if all notes are clearly legible; and
- (3) The names and addresses of owner and developer, a scale and north arrow shall be included on all maps.

(c) The following information shall be included on the map of existing conditions:

- ~~(1)~~ (1) Names and addresses of owners of record of all adjacent properties and tax map numbers;
- ~~(2)~~ (2) Current zoning boundaries, including surrounding to a distance of 300 feet;
- ~~(3)~~ (3) Easements, rights-of-way, or other reservations affecting the property;
- ~~(4) Topography and flood plain elevation, if applicable;~~
- ~~(5) Location of watercourses, marshes, rock out-cropping and wooded areas;~~
- ~~(6) Location of buildings existing on the tract to be developed indicating whether existing buildings on the tract are to be retained, modified or removed;~~
- ~~(7)~~ (4) Location of existing water mains, culverts, drains, pipe sizes, grades and direction of flow; and
- ~~(8) The location of mapped dam break inundation zones and their impact on the development.~~

~~(b) The following information shall be included on the map of proposed development:~~

- ~~(1) Signature blocks for the zoning administrator, or his/her designee, Virginia Department of Transportation, and the Health Department, when applicable;~~
- ~~(2)~~ (5) Location and size of proposed buildings and uses thereof;
- ~~(3)~~ (6) Proposed streets and other ingress and egress facilities (indicating curb lines, sidewalk lines and public right-of-way lines); meeting the Minimum Standards of Entrances to the State Highways;
- ~~(4) Layout of off-street parking;~~
- ~~(5)~~ (7) Location of proposed utility lines, indicating where they already exist and whether they will be underground;
- ~~(6)~~ (8) Proposed planting, including all landscaping and screening and indicating existing trees to be retained and areas to be left undisturbed;
- ~~(7) Facilities for disposal of trash and other solid waste;~~
- ~~(8) Elevations of buildings to be built or altered on-site; and~~
- ~~(9) All private waste disposal systems including their reserve areas.~~

~~(Ord. No. 240410B, 4-10-2024)~~

[Note: There are numerous other references to "Planning Commission" in the code that will need to be changed to "Zoning Administrator" if changing the approval level for site plans.]

PLANNING COMMISSION RECOMMENDATION
Business Friendliness Ideas
3. Definitions and Classification of Districts

Sec. 24-2. - Definitions and rules of construction.

Abutting means a lot or parcel of land that shares a common boundary with another lot or parcel of land.

Adjacent means a lot or parcel of land that is next to, but not necessarily abutting, another lot or parcel. This includes lots or parcels that may be separated by a street or alley.

Adjoining means an abutting lot or parcel of land.

Outdoor display means the outdoor ~~outdoor~~ display of goods or equipment for sale or rent outside of a business. ~~Where goods are typically those that are outdoor in nature, such as automobiles, trailers farm equipment, outdoor display is permitted without limitation as governed by the zoning district. Where the goods are typically inside, a small display of goods may be outside of the building, limited to no more than 20 square feet of area so long as the display is not in any required area, such as parking, setbacks, public rights of way.~~ outside of a legally permitted and licensed business. Items cannot impede any required space or right of way. The amount of display cannot exceed 5% of the square footage of the indoor business space.

Outdoor *storage* means ~~the outdoor storage of raw materials, goods or equipment that is not currently on display for sale or rent, as allowed in the applicable zoning district, shall be screened from public right of way or adjacent uses.~~ No outdoor storage of goods and equipment is permitted in residentially zoned areas. Outdoor storage cannot be an independent use and must be associated with a business on the same parcel. ~~Screening shall be accomplished as outlined in section 24-695 of the zoning ordinance.~~

Sec. 24-199. - Classification of districts.

For the purpose of this chapter, the A-1 Agricultural District is classified as an agricultural district. The R-1 Limited Residential District, the R-2 General Residential District, ~~T-1 Transitional Use Zone District~~, R-3 High-Density Residential District and R-4 Manufactured Home District are classified as residential districts. The ~~T-1 Transitional Use Zone District~~, B-1 Light Commercial District, CBD Central Business District and B-2 General Commercial District are classified as ~~mixed use business~~ districts. The E-1 Business Park District and M-1 Industrial District are classified as industrial districts.

(Zoning Ord. 2003, § 18.1-506)

Sec. 24-467. - Minimum yard requirements.

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

	Front Yard Setback	Corner Lot	Other Lots	Rear Yard Setback
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 25'	(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.

(Zoning Ord. 2003, § 18.1-80)

Sec. 24-2. - Definitions and rules of construction.

Abutting means a lot or parcel of land that shares a common boundary with another lot or parcel of land.

Adjacent means a lot or parcel of land that is next to, but not necessarily abutting, another lot or parcel. This includes lots or parcels that may be separated by a street or alley.

Adjoining means an abutting lot or parcel of land.

Outdoor *display* means the outdoor display of goods or equipment for sale or rent outside of a legally permitted and licensed business. Items cannot impede any required parking space or public right of way. ~~Where goods are typically those that are outdoor in nature, such as automobiles, trailers, farm equipment, outdoor display is permitted without limitation as governed by the zoning district. Where the goods are typically inside, a small display of goods may be outside of the building, limited to no more than 20 square feet of area, so long as the display is not in any required area, such as parking, setbacks, public rights of way.~~

Outdoor *storage* means the outdoor storage of raw materials, goods or equipment that is not currently on display for sale or rent, ~~as allowed in the applicable zoning district, shall be screened from public right of way or adjacent uses. No outdoor storage of goods and equipment is permitted in residentially zoned areas. Outdoor storage cannot be an independent use and must be associated with a business on the same parcel. Screening shall be accomplished as outlined in section 24-695 of the zoning ordinance.~~

DIVISION 2. - SITE PLAN REVIEW

Sec. 24-73. - Intent.

Site plan review is intended to ensure proper design in types of development which can have deleterious effects on their surroundings. These effects are subject to modification or reduction through the physical design of such development. Review of the design, therefore, is aimed at the greatest possible benefit to the community as a result of building and site design.

(Zoning Ord. 2003, § 18.1-1101)

Sec. 24-74. - Procedure for site plan review.

- (a) Whenever the owner or proprietor of any tract of land located within the town desires to develop any class of use listed in section 24-75, he shall submit a plan of the proposed development to the zoning administrator for processing.
- (b) The owner or his representative is encouraged to consult with the zoning administrator for advice and assistance on the development. The owner may submit sketch plans and data showing existing conditions within the site and in its vicinity and the proposed layout of the development. The zoning administrator shall return a copy of the submitted sketch plans to the developer with written comments indicating where the plans do not comply with the requirements set forth herein. Submission of said sketch plans and accompanying data shall not constitute the official filing of a proposed subdivision.
- (c) When the zoning administrator determines that an application involves development requiring site plan review, the zoning administrator shall notify the applicant that such review is required and shall require the documentation listed in this section. Any development meeting the criteria in section 24-75 shall be reviewed and be made subject to approval by the ~~planning commission~~ zoning administrator. The ~~planning commission~~ zoning administrator may approve, approve with conditions, or deny approval of a site plan.
- (d) Any person proposing a development that requires a site plan under section 24-75 shall submit to the zoning administrator six copies of a site plan showing the general design and layout of the development. The zoning administrator shall transmit copies of the site plan to VDOT, the health department, the erosion and sediment control officer, or any other relevant agency or department.
- (e) The site plan shall be reviewed in accordance with the procedures set forth in this section.
- (f) Within 45 days after submission of the site plan and accompanying documents to the zoning administrator, the ~~commission~~ zoning administrator shall approve, approve with conditions, or disapprove the site plan; the ~~commission~~ zoning administrator shall cause to have prepared two copies of a statement noting reasons for ~~commission~~ zoning administrator disapproval or conditional approval, if applicable, and shall return one

copy of statement and plat to the developer with notification in writing of the action of the ~~commission zoning administrator~~. One copy of said statement and preliminary plat shall be retained by the zoning administrator for comparison with future site plans, where applicable, submitted by the developer.

- (g) The approval for any site plan approved by the ~~planning commission zoning administrator~~ shall expire and be null and void 12 months after the ~~vote for~~ approval if construction has not begun.
- (h) The approval of site plans solely involving parcels of commercial real estate by the ~~planning commission zoning administrator~~ or other agent shall be governed by subsections (i) through (m) of this section. For the purposes of this section, the term "commercial" means all real property used for commercial or industrial uses.
- (i) The ~~planning commission zoning administrator~~ shall act on any proposed **commercial** site plan within 60 days after it has been officially submitted for approval by either approving or disapproving the plan in writing and giving with the latter specific reasons therefor. The ~~planning commission zoning administrator~~ or other agent shall not delay the official submission of any **commercial** site plan by requiring presubmission conferences, meetings, or reviews. The ~~commission zoning administrator~~ or agent shall thoroughly review the plan and shall in good faith identify, to the greatest extent practicable, all deficiencies, if any, with the initial submission. However, if approval of a feature or features of the plan by a state agency or public authority authorized by state law is necessary, the ~~commission zoning administrator~~ or agent shall forward the plan to the appropriate state agency for review within ten business days of receipt of such plat or plan. Specific reasons for disapproval shall be contained either in a separate document or on the plan itself. The reasons for disapproval shall identify deficiencies in the plan that caused the disapproval by reference to specific duly adopted ordinances, regulations, or policies and shall identify, to the greatest extent practicable, modifications or corrections that will permit approval of the plan.
- (j) In the review of a resubmitted **commercial** site plan that has been previously disapproved, the ~~planning commission zoning administrator~~ or other agent shall consider only deficiencies it had identified in its review of the initial submission of the plan that have not been corrected in such resubmission and any deficiencies that arise as a result of the corrections made to address deficiencies identified in the initial submission. In the review of the resubmission of a plan, the ~~planning commission zoning administrator~~ or other agent shall identify all deficiencies with the proposed plan that caused the disapproval by reference to specific duly adopted ordinances, regulations or policies and shall identify modifications or corrections that will permit approval of the plan. Upon the second resubmission of such disapproved plan, the local ~~planning commission zoning administrator~~ or other agent's review shall be limited solely to the previously identified deficiencies that caused its disapproval.
- (k) The local ~~planning commission zoning administrator~~ or other agent shall act on any **commercial** site plan that it has previously disapproved within 45 days after the plan has been modified, corrected and resubmitted for approval. The failure of the ~~planning commission zoning administrator~~ or other agent to approve or disapprove a

resubmitted plat or plan within the time periods required by this section shall cause the plan to be deemed approved.

- (l) Notwithstanding the approval or deemed approval of any **commercial** site plan, any deficiency in any proposed plat or plan that, if left uncorrected, would violate local, state or federal law, regulations, mandatory state department of transportation engineering and safety requirements, and other mandatory engineering and safety requirements, shall not be considered, treated or deemed as having been approved by the ~~planning commission~~ **zoning administrator** or other agent. Should any resubmission include a material revision of infrastructure or physical improvements from the earlier submission or if a material revision in the resubmission creates a new required review by the state department of transportation or by a state agency or public authority authorized by state law, then the ~~planning commission~~ **zoning administrator** or other agent's review shall not be limited to only the previously identified deficiencies identified in the prior submittals and may consider deficiencies initially appearing in the resubmission because of such material revision.
- (m) Upon receipt of the approvals from all state agencies and other agencies, the local agent shall act upon a plat within 35 days.

(Zoning Ord. 2003, § 18.1-1102)

State Law reference— Site plan approval, Code of Virginia, § 15.2-2259.

Sec. 24-75. - Developments subject to special site plan review.

The following types of development shall be subject to the site plan review provisions under section 24-76:

- (1) All commercial, industrial and institutional buildings that have 2,000 square feet or more in floor area, including buildings converted from any other use to commercial, industrial or institutional use.
- (2) All institutional facilities such as schools, hospitals and clubs.
- (3) All residential developments involving more than four dwelling units in one building or **more than three detached or semi-detached dwelling units** on one lot.
- (4) Mobile home parks.
- (5) Special use applications involving more than 2,000 square feet of new building area.
- (6) Conditional zoning applications.
- (7) Townhouse development projects.
- ~~(8) Any proposed building that has 2,000 square feet or less in floor area will require only an informational sketch for review.~~
- (8) Any use listed as specifically requiring a site plan.

(Zoning Ord. 2003, § 18.1-1103)

Sec. 24-76. - Documentation.

The following requirements shall govern documents submitted for **special** site plan review:

- (1) Site plans shall be submitted at a scale of not less than one inch equals 100 feet.
- (2) Six clearly legible blue-line or black-line copies of the site plan shall be submitted. Additional copies may be required by the zoning administrator if deemed necessary by the zoning administrator.
- (3) The names and addresses of owner and developer and a scale and north arrow shall be included on all maps.
- (4) The following information shall be included on the map of existing conditions:
 - a. Names and addresses of owners of record of all adjacent properties;
 - b. Current zoning boundaries, including surrounding areas to a distance of 100 feet from the property in question;
 - c. Easements, rights-of-way, or other reservations affecting the property;
 - d. Topography;
 - e. Location of watercourses, marshes, rock outcroppings and wooded areas;
 - f. Location of buildings existing on the tract to be developed and on adjacent tracts within a distance of 100 feet, indicating whether existing buildings on the tract are to be retained, modified or removed; and
 - g. Location of existing water mains, culverts, drains, pipe sizes, grades and direction of flow.
- (5) The following information shall be included on the map of proposed development:
 - a. Stormwater management and erosion control measures as required by relevant law and regulations. Approval of the measures by the applicable regulatory agency shall not be required prior to the town's site plan review, but confirmation of drawings have been delivered to such agencies shall accompany the site plan;
 - b. Location and size of proposed buildings and uses thereof;
 - c. Proposed topography;
 - d. Proposed streets and other access and egress facilities (indicating curblines, sidewalk lines and public right-of-way lines); profiles and cross-sections of streets. Certification from VDOT that the site plan meets all appropriate VDOT criteria shall be included in the site plan application package;
 - e. Layout of off-street parking;
 - f. Location of proposed utility lines, indicating where they already exist and whether they will be underground;
 - g. Proposed water and sanitary sewer facilities, including pipe type, size, grades and design factors as appropriate. Certification from the town that a satisfactory plan to install the proposed new facilities has been provided shall accompany the site plan;

- h. Proposed location, direction of, power, and time and use of outdoor lighting. Lighting facilities shall be provided and arranged so that light is directed downward and not horizontally or at adjacent properties with special care to as to not negatively impact residential areas;
 - i. Proposed planting, including all landscaping and screening, and indicating existing trees to be retained and areas to be left undisturbed;
 - j. Location, size and design of proposed signs;
 - k. Facilities for disposal of trash and other solid waste;
 - l. Elevations of buildings to be built or altered on site; and
 - m. Vicinity map at a scale no smaller than 600 feet to one inch, showing all streets and property within 1,000 feet of the property for which the application is made. All properties owned or controlled by the applicant in this area shall be identified.
- (6) The ~~planning commission~~ zoning administrator may require additional information for a special use to determine its eligibility under this chapter.

(Zoning Ord. 2003, § 18.1-1104)

Sec. 24-77. - General site plan review.

For ~~those permitted~~ commercial, industrial, institutional, special use, and conditional zoning uses not requiring special site plan review under section 24-75, two copies of an ~~acceptable site plan and sketch~~ reasonable information shown thereon informal sketch shall be submitted to the zoning administrator along with the zoning certificate application. Such ~~site plan~~ informal sketch shall include, as a minimum, the following:

- (1) Lot dimensions with property line monuments located thereon;
- (2) Location and size of existing and proposed structures;
- (3) Yard dimensions and the use of structures;
- (4) Easements (private and public);
- (5) Watercourses;
- (6) Fences;
- (7) Street names and street right-of-way lines;
- (8) Ingress and egress facilities (including curb lines and sidewalk lines);
- (9) Layout of required off-street parking;
- (10) Location of proposed utility lines, indicating where they already exist and whether they will be underground;
- (11) Location of existing water mains, culverts, drains, pipe sizes, grades and direction of flow;
- (12) Elevations of buildings to be built or altered on-site;
- (13) Proposed planting, including all landscaping and screening and indicating existing trees to be retained and areas to be left undisturbed; and
- (14) Such other information regarding abutting property as directly affects the application.

(Zoning Ord. 2003, § 18.1-1105)

~~Sec. 24-78. — Developments subject to a minor site plan review.~~

- ~~(a) The following types of development shall be subject to the site plan review provisions under section 24-77 for a minor site plan of this article:
 - ~~(1) A proposed revision to a site plan where an existing major site plan is on file;~~
 - ~~(2) All development requiring a commercial entrance permit from the Virginia Department of Transportation; and~~
 - ~~(3) Any new commercial development on a commercially zoned lot.~~~~
- ~~(b) The following requirements shall govern documents submitted for minor site plan review:
 - ~~(1) The scale shall be no less than one inch equals to 100 feet. The zoning administrator or planning director may accept a scale which is sufficient to clearly show all required details on the plat;~~
 - ~~(2) Drawings may be submitted on paper size as small as 11" x 17" if all notes are clearly legible; and~~
 - ~~(3) The names and addresses of owner and developer, a scale and north arrow shall be included on all maps.~~~~
- ~~(c) The following information shall be included on the map of existing conditions:
 - ~~(1) Names and addresses of owners of record of all adjacent properties and tax map numbers;~~
 - ~~(2) Current zoning boundaries, including surrounding to a distance of 300 feet;~~
 - ~~(3) Easements, rights of way, or other reservations affecting the property;~~
 - ~~(4) Topography and flood plain elevation, if applicable;~~
 - ~~(5) Location of watercourses, marshes, rock out cropping and wooded areas;~~
 - ~~(6) Location of buildings existing on the tract to be developed indicating whether existing buildings on the tract are to be retained, modified or removed;~~
 - ~~(7) Location of existing water mains, culverts, drains, pipe sizes, grades and direction of flow; and~~
 - ~~(8) The location of mapped dam break inundation zones and their impact on the development.~~~~
- ~~(d) The following information shall be included on the map of proposed development:
 - ~~(1) Signature blocks for the zoning administrator, or his/her designee, Virginia Department of Transportation, and the Health Department, when applicable;~~
 - ~~(2) Location and size of proposed buildings and uses thereof;~~
 - ~~(3) Proposed streets and other ingress and egress facilities (indicating curb lines, sidewalk lines and public right of way lines); meeting the Minimum Standards of Entrances to the State Highways;~~
 - ~~(4) Layout of off-street parking;~~
 - ~~(5) Location of proposed utility lines, indicating where they already exist and whether they will be underground;~~~~

- ~~(6) Proposed planting, including all landscaping and screening and indicating existing trees to be retained and areas to be left undisturbed;~~
- ~~(7) Facilities for disposal of trash and other solid waste;~~
- ~~(8) Elevations of buildings to be built or altered on site; and~~
- ~~(9) All private waste disposal systems including their reserve areas.~~

~~(Ord. No. 240410B, 4-10-2024)~~

[Note: There are numerous other references to “Planning Commission” in the code that will need to be changed to “Zoning Administrator” if changing the approval level for site plans.]

Sec. 24-199. - Classification of districts.

For the purpose of this chapter, the A-1 Agricultural District is classified as an agricultural district. The R-1 Limited Residential District, the R-2 General Residential District, ~~T-1 Transitional Use Zone District~~, R-3 High-Density Residential District and R-4 Manufactured Home District are classified as residential districts. The ~~T-1 Transitional Use Zone District~~, B-1 Light Commercial District, CBD Central Business District and B-2 General Commercial District are classified as ~~mixed-use business~~ districts. The E-1 Business Park District and M-1 Industrial District are classified as industrial districts.

(Zoning Ord. 2003, § 18.1-506)

Sec. 24-467. - Minimum yard requirements.

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

	Front Yard Setback (e)	Side Yard Setback		Rear Yard Setback
		Corner Lot	Other Lot	
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)	(c)
B-2 General Commercial	50' (c)	(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 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)

Sec. 24-508. - Location of parking.

The off-street parking facilities required by this article shall be located on the same lot or parcel of land that they are intended to serve **or on an adjacent lot when shared with the use occupying an adjacent lot**. Where practical difficulties prevent such location or where the public safety or the public convenience would be better served by an alternate location, the **planning commission zoning administrator** may authorize the alternate or cooperative location as a part of a site plan approval. Any authorization shall be subject to the following:

- (1) An alternate location provides parking only for the use in question.
- (2) A cooperative location provides parking for two or more uses and shall have combined parking spaces equal to the sum required for the separate uses.
- (3) Such parking spaces shall be conveniently and safely accessible to pedestrians.
- (4) All such parking spaces shall be on property zoned properly for the use or uses which require the parking spaces.
- (5) The right to use such property for parking shall be established by deed, easement, lease or similar recorded covenant or agreement; shall be approved as to form and content by the town attorney; shall be recorded in the clerk's office of the circuit court of the county so as to ensure the availability of such spaces for a minimum time period of at least five years.
- (6) Should such off-street parking spaces become unavailable for use at some future time, an equal number of parking spaces shall be constructed and provided on either the primary site or by another off-site arrangement meeting the requirements of this chapter. Failure to provide or construct such replacement parking spaces within 90 days from the date on which the use of the previously available off-street spaces was terminated shall be a violation of this chapter.
- (7) For churches and other permanent buildings used for religious worship, alternate or cooperative parking agreements may be approved that do not provide exclusive parking rights, provided that such agreement provides adequate parking at appropriate times to meet the parking needs of the church or other permanent building used for religious worship.

(Zoning Ord. 2003, § 18.1-602.02)

Sec. 24-509. - Size of parking spaces.

- (a) Parallel spaces shall have minimum dimensions of eight feet by 22 feet.
- (b) All other parking spaces shall have minimum dimensions of nine feet by 18 feet, except as follows:
 - (1) Spaces in a parking garage shall have minimum dimensions of 8½ feet by 18 feet.
 - (2) The **planning commission zoning administrator**, as a part of the site plan review process, may approve spaces with minimum dimensions of 8½ feet by 18 feet for vehicle storage lots for automobile dealers, overflow parking areas and other low turnover parking facilities.

(c) Overhang over landscape areas shall not be counted toward the minimum dimensions stated above.

(Zoning Ord. 2003, § 18.1-602.03)

Sec. 24-511. - Surfacing.

~~(a) Parking Required parking spaces and driveways for single family dwelling units shall be constructed of gravel, compacted stone, concrete, asphalt, asphaltic surface treatment, permeable pavers, brick or paving stones.~~

~~(b) Parking spaces and driveways for other than single family dwelling units shall be constructed of concrete, asphalt, brick or paving stones.~~

(Zoning Ord. 2003, § 18.1-602.04.1)

Sec. 24-513. - Amount of off-street parking required.

The off-street parking required by this article shall be provided and maintained on the basis of the following table, except as otherwise provided in this article:

Outdoor sales and display	1 for each 500 5,000 square feet of open sales and display area
---------------------------	--

Sec. 24-515. - Parking requirements ~~in the central business district.~~ for historic buildings.

~~(a) Consistent with the purpose of this chapter, the town council and planning commission desire to preserve and enhance downtown Amherst. As such, the role of downtown Amherst, as a desired location for community activities and local businesses, will be encouraged.~~

~~(b)~~ To encourage the use of older buildings in the Town of Amherst ~~downtown area~~, no ~~additional~~ off-street parking will be required in the case of a change in use of a building that is more than 30 years old ~~and in the CBD Central Business District~~. However, this relief shall not apply when calculating the parking required for any new building footprint.

(Zoning Ord. 2003, § 18.1-602.08)

Mayor D. Dwayne Tuggle called a work session of the Amherst Town Council to order on May 12, 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
A	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	Becky Cash	Water/Wastewater Operator
Whitney Wilder	Deputy Treasurer		

The purpose of the work session was to discuss the survey process for the initial survey for park planning.

Treasurer Martin and Deputy Treasurer Wilder gave a PowerPoint presentation on various survey applications, including the pros and cons of each option and their individual cost structures. Staff recommended Smart Survey for the park planning survey.

By consensus, Council authorized staff to proceed with a one year subscription for Smart Survey application for the park planning survey.

There being no further business, at 5:34 p.m. the meeting recessed until May 12, 2026, at 7:00 P.M.

D. Dwayne Tuggle, Mayor

ATTEST: _____
Clerk of Council

Mayor D. Dwayne Tuggle called a special session of the Amherst Town Council to order on June 1, 2026, at 5:15 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
P	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 Hunt	Clerk of Council		

Town Council met with the Economic Development Authority to discuss the history of Brockman Park, past and proposed development concepts for the site, and potential future directions. The purpose of this discussion was to facilitate collaboration between the two bodies and help refine the long-term strategic vision for the park.

Town Manager McGuffin presented a brief overview of the history of Brockman Park and discussed the statutory powers and responsibilities of the Economic Development Authority as established by the General Assembly.

Town Manager McGuffin asked Town Council and the Economic Development Authority to discuss the current goals for Brockman Park and consider what priorities should guide future development. Topics included whether the primary objectives should be generating revenue, creating jobs, increasing activity within the park, supporting business development, or fostering overall growth of the Town.

Megan Lucas from Lynchburg Regional Alliance, and Laurie Saunders from the Amherst County Economic Development Authority were present to answer questions.

Discussion focused on the extent to which the strategic direction of Brockman Park has evolved from its original industrial development purpose following the sale of a portion of the property for a long-term care and senior living facility. Members considered the implications of this transition for future land use and development priorities within the park.

No action was taken at this time, and further discussion of the matter was deferred to a future meeting.

Clerk of Council Hunt was called upon to read a resolution authorizing a closed meeting, as follows:

WHEREAS, the Town Council of the Town of Amherst desires to discuss in Closed Meeting the following matter(s):

- Discussion concerning a prospective business or industry or the expansion of an

existing business or industry where no previous announcement has been made of the business' or industry's interest in locating or expanding its facilities in the community, specifically to meet with the Economic Development Authority to discuss matters related to Brockman Park.

WHEREAS, pursuant to: §2.2-3711A.5 of the Code of Virginia, such discussions may occur in Closed Meeting.

NOW, THEREFORE, BE IT RESOLVED that the Amherst Town Council does hereby authorize discussion of the aforesated matters in Closed Meeting.

Mr. Sundaramurthy made a motion that was seconded by Mr. Watts to approve the resolution and go into closed session.

The motion carried 5-0 via the roll call method as follows:

D. Dwayne Tuggle		Michael Driskill	Aye
Janice N. Wheaton	Aye	Kenneth S. Watts	Aye
Jarod S. Martin	Aye	Sonny Sundaramurthy	Aye

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

At 5:45 PM, pursuant to the Resolution, Town Council convened in closed session.

At 6:48 PM the meeting reopened to the public.

Clerk of Council Hunt read the following closed session certification to Council:

Do you certify that to the best of your knowledge (i) only public business matters lawfully exempted from open meeting requirements under Title 2.2, Chapter 37 of the Code of Virginia, and (ii) only such public business matters as were identified in the motion by which the closed session was convened were heard, discussed, or considered in the session?

Responses via the roll call method were as follows:

D. Dwayne Tuggle	Yes	Michael Driskill	Yes
Janice N. Wheaton	Yes	Kenneth S. Watts	Yes
Jarod S. Martin	Yes	Sonny Sundaramurthy	Yes

There being no further business, at 6:47 p.m. the special session adjourned.

D. Dwayne Tuggle, Mayor

ATTEST: _____
Clerk of Council

TOWN OF AMHERST TOWN COUNCIL

MOTION:
SECOND:

Wednesday, June 1, 2026
Special Session

RE: AUTHORIZE CLOSED MEETING

WHEREAS, the Town Council of the Town of Amherst desire to discuss in Closed Meeting the following matter(s):

- Discussion concerning a prospective business or industry or the expansion of an existing business or industry where no previous announcement has been made of the business' or industry's interest in locating or expanding its facilities in the community, specifically to meet with the Economic Development Authority to discuss matters related to Brockman Park.

WHEREAS, pursuant to: §2.2-3711A.5 of the Code of Virginia, such discussions may occur in Closed Meeting.

NOW, THEREFORE BE IT RESOLVED that the Town Council of the Town of Amherst does hereby authorize discussion of the aforesated matters in Closed Meeting.

Adopted this 1st day of June 2026.

D. Dwayne Tuggle, Mayor

ATTEST:

Secretary

Mayor D. Dwayne Tuggle called a regular monthly meeting of the Amherst Town Council to order on May 12, 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
A	Jared S. Martin	P	Sonny Sundaramurthy

Also present were the following staff members:

Sara E. McGuffin	Town Manager	Dante Robinson	Police Captain
Vicki Hunt	Clerk of Council	Becky Cash	Water/Wastewater Operator
Patty Martin	Treasurer	Whitney Wilder	Deputy Treasurer

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

Ron Campbell, Representative of the James River Association, along with Jacob Etter, Director of Amherst County Library, presented concepts for the “Greening the Library” project, a grant-funded initiative that will add additional landscaping to the Library grounds. Support from Council for the proposed plan was requested.

By consensus, Council expressed support of the proposed plan.

Mayor Tuggle read a Proclamation for Amherst County Museum’s 50th Anniversary.

After the reading a motion was made by Mr. Watts that was seconded by Mr. Driskill to approve the Proclamation.

There being no discussion, the motion was carried 3-0 as follows:

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

The Proclamation was presented to Octavia Starbuck, Director, Amherst County Museum. A copy of the Proclamation is attached to and made a part of these minutes.

Mayor Tuggle opened the floor to citizen comments.

There being no individuals listed on the citizen comment sign-in sheet, and no one else requesting to speak, no public comments were made.

Mr. Sundaramurthy made a motion that was seconded by Mr. Driskill to approve the minutes of the April 8, 2026, work session and regular session, as presented by staff.

There being no discussion, the motion carried 3-0 as follows:

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

Mr. Watts made a motion that was seconded by Mr. Sundaramurthy to approve the check registry for the month of April 2026, as presented by staff.

There being no discussion, the motion carried 3-0 as follows:

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

Town Manager McGuffin presented a report on the proposed FY26/27 Budget. Council previously held a public hearing on the matter on April 8, 2026. Pursuant to state code, the budget cannot be adopted at the same meeting in which the public hearing is conducted. No action was taken and the matter was deferred. Staff recommended approval of the proposed FY26/27 Budget as presented.

Mr. Watts made a motion that was seconded by Mr. Driskill to approve the FY26/27 Budget as recommended by staff.

There being no discussion, the motion carried 3-0 via the roll call method as follows:

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

A copy of the FY 26/27 Budget is attached to and made a part of these minutes.

The Town Manager reported on complaints received regarding inoperable vehicles located within the public right-of-way. The Town's current code addresses inoperable vehicles on private property but does not address vehicles located on public roads. Council was provided copies of the current code sections, along with proposed revisions submitted by Mr. Sundaramurthy. No action was taken, and the matter was deferred for further consideration.

Treasurer Martin gave a report on increased costs associated with the purchase of a Town pool car, and the acquisition of land for the park, reimbursement from insurance claim for July 2025 Water Plant lightning strike damage, and revenue from recycled meters appropriated to maintenance expenditures, requiring an amendment to the FY 2025–2026 Budget due to expenditures exceeding one percent. Staff requested that Council set a public hearing to consider the budget amendment reflecting the additional expenditures.

Mr. Sundaramurthy made a motion, seconded by Driskill, to set a public hearing for June 10, 2026, on an amendment to the FY 2025–2026 Budget that would, if approved, reflect the increased expenditures as recommended by staff.

There being no discussion, the motion carried 3-0 as follows:

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

Town Manager McGuffin reported that the Planning Commission has conducted public hearings on proposed amendments to Articles I, II, III, and VIII of the Town of Amherst Zoning Code and recommended that Council approve the amendments, including revisions made by the Planning Commission. The proposed amendments are intended to promote a more business-friendly environment. Staff recommended that Council schedule a public hearing for June 10, 2026, to consider the proposed changes.

Mr. Watts made a motion that was seconded by Mr. Sundaramurthy to hold a public hearing on June 10, 2026, on proposed revisions to Town of Amherst Zoning Code Articles I, II, III and VIII, as recommended by staff.

There being no discussion, the motion carried 3-0 as follows:

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

Town Manager McGuffin gave a report on the board vacancies. No action was taken.

Mayor Tuggle opened the floor to citizen comments.

Dawn Thomas, a Town resident, came forward to request that Town Council review and discuss possible revisions to the noise ordinance.

There being no individuals listed on the citizen comment sign-in sheet, and no one else requesting to speak, no public comments were made.

There being no further business, on motion of Mr. Sundaramurthy and seconded by Mr. Driskill, at 7:56 p.m. the meeting adjourned until June 10, 2026, at 7:00 p.m.

The motion carried 3-0 as follows:

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

D. Dwayne Tuggle, Mayor

ATTEST: _____
Clerk of Council

FOR APPROVAL

Proclamation
of the
Town Council of the Town of Amherst

WHEREAS, on October 2, 1974, a group of individuals led by Sweet Briar College graduate and local resident Sherrie Snead McLeRoy met to make plans for a museum of Amherst's history; and

WHEREAS, in March 1976, the Amherst County Historical Museum was incorporated, opening to the public in the Old Jail on May 30, 1976, with Sherrie Snead McLeRoy as founding Director and a governing Executive Board; and

WHEREAS, in 1987, with the assistance of the Amherst Woman's Club, the Kearfott-Wood House at 154 South Main Street was purchased. Renovations were undertaken to accommodate growing collections, archives, exhibits, and programming, with the facility opening to the public on June 7, 1992; and

WHEREAS, in April 1998 the Museum Board voted to change the name to the Amherst County Museum and Historical Society; and

WHEREAS, the Amherst County Museum and Historical Society has continued to grow by effectively promoting its mission to discover, collect, and preserve objects related to the history and genealogy of Amherst, and to exhibit and interpret those collections to provide educational experiences for people of all ages; and

WHEREAS, the Museum and Historical Society has consistently valued and honored the Town's history, treasured landmarks, and the genealogy of the people who have lived in the Town of Amherst; and

WHEREAS, the citizens of the Town of Amherst are grateful for the Museum's fifty years of hard work and dedication to preserving the past and telling Amherst's stories; and

WHEREAS, on May 30, 2026, Amherst residents will gather at the Amherst County Museum and Historical Society to celebrate its fiftieth year of dedication to collecting and preserving the history and genealogy of Amherst; and

NOW, THEREFORE, BE IT RESOLVED that the Town Council of the Town of Amherst hereby recognizes the fifty years of service and dedication by the Amherst County Museum and Historical Society and calls this observance to the attention of all citizens; and

BE IT FURTHER RESOLVED that the Town Council of the Town of Amherst hereby proclaims that the Amherst County Museum and Historical Society is a crucial collector and guardian of local history, and calls upon all citizens, community agencies, faith groups, medical facilities, and businesses to support and advance the Museum's mission; and

BE IT FURTHER RESOLVED that the Clerk of the Council of the Town of Amherst is ordered to deliver an original copy of this Proclamation to the Amherst County Museum and Historical Society and to spread this Proclamation upon the minute books of the Town Council of the Town of Amherst as a tribute to a Good Neighbor and a Friend of the Town of Amherst.

Adopted 12th day of May 2026.

D. Dwayne Tuggle, Mayor

Attest:

Vicki K. Hunt
Clerk of Council



TOWN OF AMHERST

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

To: Town Council
From: Sara McGuffin
Date: May 6, 2026
Re: Budget Adoption

Background:

Council has held a worksession and public hearing on the proposed FY 27 budget. The Capital Improvement Plan was adopted at the April meeting. Three changes have been made to the Budget by Council.

The changes are:

- Deletion of Code Red
- Reduction in Park Master Planning Amount
- Confirm the amount of donations to be consistent through the document.

Since the public hearing, there has been discussion about the possibility of adding an additional component to the Utilities Policy. This would provide for a charge for second and subsequent antenna replacements on water meters.

Action:

Staff recommends that the Council:

- Determine if they would like to add the new language to the utility policy,
- Adopt the new budget ordinance that is included in the packet, which corrects the data adoption for the change in the May meeting.

Included for Council:

- Memo
- New Utility Policy
- New Budget Ordinance
- Revised Budget as of April, 2026

Town of Amherst Utility Rate and Fee Policy

FY 26/27

Initiation or Termination of Service:

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

Residential Customers:

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

<u>Rate Component</u>	<u>In Town Residential Base Charge</u>	<u>In Town Use Charge per 1,000 gallons</u>	<u>Out of Town Residential Base Charge</u>	<u>Out of Town Use Charge per 1,000 gallons</u>
Water:				
Effective July 1, 2026	\$18.76	\$9.35	\$37.51	\$18.70
Sewer:				
Effective July 1, 2026	\$32.12	\$8.03	\$64.24	\$16.06
Curbside Refuse Collection:				
Effective July 1, 2026	\$13.00		\$13.00	

Nonresidential Customers:

Base charges for non-residential water and sewer users will be computed by dividing metered use by 3,250 gallons and then multiplying by the applicable residential base charge. This applies to all non-residential users except for churches that shall be assessed on the same basis as residences. The applicable residential charge shall be assessed for each residential unit for Curbside Refuse Collection.

Deposits

A lessee or tenant of a property shall pay a security deposit of \$300 to the Town as a condition precedent to turning on water or sewer services in the name of the lessee or tenant for that property. This may be paid at a rate of \$100/month, added to the monthly utility bill. Interest will not be paid on deposit refunds. Deposits will be credited to the tenant’s final bill after the Town is notified that the tenant will no longer be living at a particular residence. Any remaining credit balance left on a closed account will be mailed to the account holder, within two (2) months from when the account was closed, in the form of a check. Refund checks will only be made to the account holder.

Curbside Refuse Collection:

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

Fire Sprinkler Fees

Fire sprinkler fees are as follows:

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

Charges for Water Not Discharged to Sewer:

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

Dormant Account Fees:

A dormant account fee of \$5.00/month/residence or business for water and \$10.00/month/residence or business for sewer will be charged to every property owner that is connected to the respective utility, has used the service in the past, but not actively using the respective service. Dormant account fees shall not be applied to accounts associated only with yard hydrants, irrigation systems or swimming pools.

Reconnection Fee: -

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

Billing:

Water meters are read every month and bills are calculated based upon the consumption recorded. All customers are billed every month. Bills are assigned a billing date which is normally the last day of the month during which the meter is read and then mailed to the customer. Payment is due by 5:00 P.M. on the 20th day of each month except when the 20th falls on a weekend or Town holiday the due date shall become 5:00 P.M. on the next business day. When a past due account is in delinquency status for more than three months, a lien for the balance due plus any court recording fees will be recorded against the real estate. **Property owners are held responsible for utility bills against their properties.**

Adjustments for Leaks:

A property owner is responsible for paying one hundred percent (100%) of the water that has passed through the Town’s water meter, along with the associated sewer charges. However, in good-faith situations involving water that has leaked from the customer’s plumbing, and upon confirmation by the owner that the leak has been repaired so that it will not recur, the Office Manager is authorized to grant a credit of up to fifty percent (50%) of the excess water and sewer charges, limited to the single billing period in which the leak occurred. The Office Manager is authorized to grant a one hundred percent (100%) credit on sewer charges if the leak occurred between the meter and the house, based on the assumption that the leaking water was not returned to the Town’s sewer system. For purposes of this leak adjustment policy, “repaired” is defined as physical repairs to the owner’s plumbing, such as pipe patching, replacement of the flapper mechanism in a toilet tank, or physical replacement or removal of a plumbing fixture. Merely closing a valve upstream of the leak location shall not be considered a repair.

Late Payment Charges and Disconnect Procedures:

The Town will assess a late charge penalty of 10%, which shall be assessed once for each new delinquent amount charged when the payment is not received by 5:00 P.M. on the due date. Delinquent charges shall also be assessed interest at 10% per annum (0.833% per month) until paid. All payments received after 5:00 P.M. are processed as the next business day’s receipts. If a customer receives a bill with a previous balance showing 60 days past due, that 60 days past due balance must be received by 5:00 P.M. on the 2nd Monday of the month following receipt of that bill. A text message and email notification will be sent out on the 2nd Monday to remind those in a pre-disconnect status of their payment that is due to avoid disconnect. If the 60-day previous balance is not received by the 5:00 pm deadline, customer will be put on the Town’s disconnect list for the following morning. **The cut off time refers to online payments and drop box payments as well as in person payments. If you make your payment at 5:05p.m. online on the cutoff date you will be added to the disconnection list per this policy.**

Effective July 1, 2024 per Code of Virginia § 15.2-2121.2. if the weather for the following 24 hours after scheduled

disconnect is predicted to reach 92 degrees or above, we are unable to perform disconnects. However, once the predicted temperature falls below 92 degrees, disconnect will be performed without any further notice. If you are already disconnected and the temperature reaches 92 degrees or above in the days following disconnect, we are not obligated to reconnect you without proper payment at that point.

Restoration of Service:

If a customer has not paid the 60 days past due balance on an account by the disconnection date or otherwise made arrangements satisfactory to the Treasurer to have the balance paid, the water service will be terminated. Before any service is restored, all past due amounts, including the \$50.00 reconnection fee/tripcharge, must be physically received at 174 South Main Street in the Town of Amherst. Funds will not be accepted from customers at the service location. The \$50.00 reconnection fee/trip charge will also be charged where a customer, or any entity other than the Town, has obtained water and/or sewer service prior to all applicable fees and/or charges being paid to obtain service and/or has installed a meter or other apparatus in a meter setting to gain access to public water/sewer.

In recognition that circumstances beyond the control of the customer or the Town of Amherst may contribute to late payments, a once per lifetime per customer exception to the penalty and reconnect fee may be granted for good reason at the Treasurer's sole discretion.

Returned Payments:

Any payments not honored by the bank, whether check, or credit card payment, will be charged a \$50.00 handling fee and any bank fees (*see* Va. Code § 15.2-106). Service shall automatically be disconnected when a payment to pay to prevent service from being disconnected or to reconnect a service is returned or charged back to the Town for any reason. If the returned payment was paid to prevent termination of services, then the past due balance, the returned payment handling fee and a reconnection fee/trip charge shall be collected prior to service being restored via cash, money order or certified check. Once the Town has received a returned payment on an account more than one time, the Town will not accept any forms of payment other than cash or certified funds for a period of six (6) months for that account.

Any payments received by 5:00 P.M. on each business day will be credited the same day. Any payments received after 5:00 P.M. (including those received via U.S. Mail and the Town's drop box) will be credited as being received the next business day.

Payment Arrangements:

The Treasurer is authorized to enter into a payment contract if a customer cannot pay his previous balance in full. Each customer account is only allowed one (1) payment arrangement per calendar year. There is a standard "agreement" form that is available at the Town office and must be signed by the person on the account. The Treasurer may make arrangements that deviate from the standard policy only in extreme situations.

Fire Hydrant Use:

Water may not be obtained from the Town of Amherst hydrants except by the Amherst Volunteer Fire Department or other approved firefighting agency. The Treasurer (434/946-7885) should be contacted for the application form for a permit to haul water from the Town of Amherst water plant.

Cross Connections:

As required by the Virginia Department of Health, where a high potential exists for contamination of the Town's municipal water system, a backflow prevention device approved by the Town of Amherst must be installed. This includes irrigation systems. Where required, the owner of the backflow prevention device must have annual tests performed to certify that the device is working correctly. Failure to install and operate such devices and/or provide certification or the test results to the Town of Amherst may result in the interruption of water service. (*See* Town Code 22-53, 22-54)

Sewer Connections and Discharges:

Connections to and discharges into the Town's sewer system must conform to local, state, and federal sewage

pretreatment regulations. This includes the installation of grease traps for restaurants and grittraps for car washes. Failure to meet such provisions may result in the interruption of sewer service via disconnection of the water service or other means. (*See Town Code § 22-157.*)

Availability and Connection Fees:

Availability Fees:

The Town does not charge availability fees where:

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

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

Connection Fees: The connection fee shall be \$500 for water and \$500 for sewer.

Antenna Replacement Fees:

Antennas for the digital water meters sit on top of the meter box and can be damaged through being driven on or other impacts. The Town will replace one antenna at a property that is physically damaged without cost to the customer. Any additional antennas will include a charge on the customer's bill. The current cost for an antenna is \$170.

Maintenance of Policy and Implementation

The Town Manager shall be responsible for maintaining and updating this policy and for its proper administration. The Town Manager shall have the authority to deviate from strict enforcement for good cause. The Town Manager is further authorized to allow out-of-town non-profit organizations that have a financial hardship and provide a community service to be billed at an in-town rate, on an annual basis.

AN ORDINANCE TO ESTABLISH THE [BUDGET](#) FOR THE TOWN OF AMHERST, VIRGINIA FOR THE FISCAL YEAR BEGINNING JULY 1, 2026 AND ENDING JUNE 30, 2027, MAKING REVENUE ESTIMATES AND APPROPRIATIONS FOR SAME.

BE IT ORDAINED BY THE COUNCIL OF THE TOWN OF AMHERST, VIRGINIA:

A. SOURCES OF FUNDS

That for the support of the Town Government and its General Fund, for the tax year beginning on January 1, 2026, all taxes, fees, charges and penalties shall remain as heretofore set out by Ordinance, Resolution or other appropriate action of the Town Council except as the Town Council may establish or amend herein.

B. FUND ACCOUNTING

That the following projected sources and use of funds are hereby approved as the FY27 Town of Amherst budget and approved appropriations for the respective funds.

Estimated Revenues

General Fund	\$2,039,141
Water Fund	\$1,756,283
Sewer Fund	\$1,443,863
Garbage Fund	\$180,187
EDA Fund	\$162,683

Estimated Expenditures

General Fund	\$2,039,141
Water Fund	\$1,756,283
- Operations	\$1,140,721
- Debt Service and Capital Projects	\$615,562
Sewer Fund	\$1,443,863
- Operations	\$980,976
- Debt Service and Capital Projects	\$462,887
Garbage Fund	\$180,187
EDA Fund	\$162,683

C. TAX RATES

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

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

The proposed budget includes a continuation of the lodging tax included in the Town Code at 5%.

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

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

- Contractors: \$0.16 per \$100 of gross receipts
- Financial, Real Estate and/or Professional Services: \$0.50 per \$100 of gross receipts
- Retailers: \$0.10 per \$100 of gross receipts
- Wholesalers: \$0.04 per \$100 of gross receipts
- Repair, Personal, Business and other services: \$0.31 per \$100 of gross

- receipts
- The rate for Itinerant Merchants and Peddlers shall be set at \$20/year for door to door peddlers, \$200/month for itinerant merchants (\$500/yr max) and peddler of fresh produce \$50/year

D. UTILITY RATES AND CHARGES

See attached Utility Rate and Fee Policy for rates related to water and sewer. The FY 27 budget includes an increase in water and sewer rates. Water and sewer connection fees remain the same.

The monthly garbage rate increases in FY 27 to \$13.00.

E. DONATIONS

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

Amount	Organization	Purpose/Conditions
\$15,000	Amherst Fire Department	Operating Costs, including water, sewer, electric, training, equipment.
\$3,000	Village Garden Club	Civic Beautification
\$2,500	Amherst County Museum and Historical Society	Utilities, Programming and repairs to the Museum building.
\$2,000	Neighbors Helping Neighbors	Supplies for Food Bank
\$2,000	Amherst/Nelson Tech Club	Technical assistance with events
\$2,000	Second Stage	Building preservation, events, and free event space
\$26,500	Total Donations	

F. FUND BALANCE REQUIRMENTS

The Town of Amherst maintains a Fund Balance Policy to ensure that the Town has adequate funds to address emergency situations and ensure the Town’s credit worthiness. Required balances for the 27 fiscal year are as follows:

General Fund Permanent Fund		\$513,390
General Fund Contingency		\$61,174
Water Fund Permanent Fund		\$737,729
Sewer Fund Permanent Fund		\$629,587
Garbage Fund Permanent Fund		\$45,047

G. PERSONNEL

To maintain the work that has been done to keep salaries fair and competitive, the budget includes a Cost-of-Living increase for all employees of 2.17%, with an opportunity for merit raises of an additional 2%. This is consistent with changes in the Consumer Price Index last year.

Health insurance costs increased 7% this year.¹⁰³

H. CONDITIONS

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

This Ordinance was passed by a vote of the Amherst Town Council on the 12th of May, 2026 and reflects the complete budget for July 1, 2026, to June 30, 2027.

Mayor

Attest:

Clerk of Council

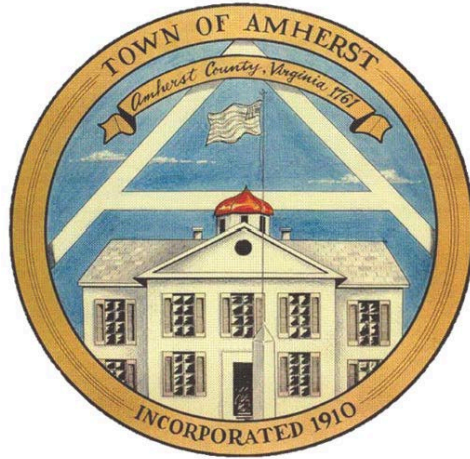
Town of Amherst, Virginia

Fiscal Year 2026-2027

Proposed Budget



Cover picture credit: Duane Watts, used by permission



Elected Officials

July 1, 2026

Mayor-Dwayne Tuggle

Vice-Mayor and Council Member-Kenneth S. Watts

Council Member-Michael Driskill

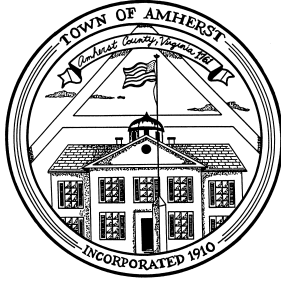
Council Member-Jared Martin

Council Member-Singaram "Sonny" Sundaramurthy

Council Member-Janice Wheaton

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TOWN OF AMHERST

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

MEMO

Date: March 17, 2026

To: Mayor Dwayne Tuggle and Members of Town Council

From: Sara McGuffin, Town Manager

Re: FY 27 Town of Amherst Budget

It is my pleasure to present the proposed FY27 budget for the Town of Amherst. The Town's overall financial outlook remains positive. However, like many organizations, the Town is experiencing increased costs across all sectors. These pressures are most evident in the utility funds, where materials, chemicals, and operational costs have risen faster than inflation. At the same time, revenues in the General Fund have softened compared to prior years, requiring continued attention to broader economic conditions as the Town plans for the future.

Highlights:

To move the utility funds back toward structural balance, the proposed budget includes a 10% increase in water and sewer rates and a \$0.50 increase in the garbage fee. As shown on page 8, utility rates have not kept pace with inflation in recent years, and expenditures have exceeded revenues. Rate adjustments in the current and prior fiscal years are intended to bring revenues back in line with rising costs, as reflected in the Consumer Price Index.

There are no proposed tax increases in this budget year.

The proposed budget fully funds the Capital Improvement Program (CIP). While capital projects were paused last year to focus on completing major ongoing work, this year's budget shifts toward maintenance of existing systems rather than new infrastructure investments.

Over the past several years, the Town has completed significant infrastructure improvements, including a full renovation of the water treatment plant, construction of a centrifuge at the wastewater plant, installation of new water meters, the Sunset Drive water line replacement, and rehabilitation or replacement of approximately 20% of the

wastewater collection system. This year marks a transition toward maintaining those investments. This approach is expected to continue through FY30, when a major debt obligation will be retired, creating capacity for future large-scale projects.

Personnel:

This budget continues Council's practice of adjusting salaries based on inflation. The cost-of-living adjustment for calendar year 2025 is 2.17%, based on the Consumer Price Index. In addition, employees are eligible for a 2% merit increase based upon their performance. The Town also offers selective raises tied to professional development plans for licenses, certifications, and degrees.

To maintain equity across the organization, total increases are capped at \$2,502, which reflects the maximum adjustment for a \$60,000 salary.

The Manager's salary allocation has been updated to better reflect time spent across funds: 35% General Fund, 30% Water Fund, 29% Wastewater Fund, 1% Garbage Fund, and 5% Economic Development.

The budget includes filling the Maintenance Foreman position, which was held vacant in FY26 to allow for cross-training and succession planning within Utilities. As the Town prepares for upcoming retirements, aligning staff roles and strengthening coordination between maintenance and plant operations will be critical.

The pay plan also supports professional development within the plants through the creation of a "Master Operator" classification. This change does not include an immediate salary increase but establishes a pay structure that encourages additional licensure and cross-training.

General Fund:

General Fund expenditures remain largely in line with inflation. After accounting for transfers to the wastewater and capital funds, total expenditures increase by 2.6% over the prior year.

Proposed capital items include new tasers for the Police Department, one-third of the cost of a maintenance truck (shared with utility funds), paving and sealing of the Town Hall and Police Department parking lots, and development of a master plan for the new park on North Main Street.

Requested General Fund donations include:

- Amherst Fire Department – \$15,000
- Second Stage – \$2,000
- Village Garden Club – \$3,000
- Amherst/Nelson Tech Club – \$2,000

- Neighbors Helping Neighbors- \$2,000
- Amherst County Museum – \$2,500

To improve transparency, three dedicated budget lines have been created for Town-sponsored events:

- Independence Day – \$20,000
- Halloween Event – \$6,000
- Christmas Parade – \$3,000

Water and Wastewater Funds:

As noted above, the proposed budget includes rate increases for both water and wastewater. Even with these adjustments, both funds require transfers to support operations in FY27.

The water fund includes approximately \$95,000 in operating support from reserves, along with additional transfers for capital needs. The wastewater fund requires approximately \$125,000 in operating support from the General Fund, plus \$77,000 for capital expenses. This reliance on General Fund reserves reflects the limited available balance within the wastewater fund while maintaining compliance with the Town’s fund balance policy.

The budget fully funds the proposed Capital Improvement Program (CIP). For water, this includes \$120,000 to design and construct a stream gage at the Town’s raw water intake and to submit required plans to the Department of Environmental Quality (DEQ) for approval. It also includes one-third of a maintenance truck and replacement of key meters at the Water Treatment Plant.

For wastewater, the CIP includes replacement of a major pump that is at end-of-life. The pump will be kept on hand for use as needed and is one of three major pumps at the lower plant that will be replaced on a rotating basis in coming years. The wastewater CIP also includes roof replacement on multiple buildings and meter replacements.

The draft utility policy also recommends reducing the timeframe for leak adjustments, as new metering technology allows staff to notify customers more quickly of potential issues.

Staff recommends avoiding new utility debt until the retirement of the Sterling Bank obligation in FY30, at which point additional water line replacement projects can be more sustainably pursued.

Economic Development:

The Economic Development Fund reflects a more complete allocation of staff time in this budget year. It also includes a \$120,000 transfer to the water fund to support costs

associated with renewing the Town's water withdrawal permit, preserving capacity for future growth.

The budget includes a \$20,000 contribution toward a joint County-Town tourism position. Additionally, \$5,000 is included to support a GO Virginia grant application by Sweet Briar College for a new engineering program aligned with regional industry needs.

Adoption Process:

The public hearing for both the budget and the Capital Improvement Program (CIP) has been set for April 8, 2026. The budget may not be adopted at the meeting where it is heard and is slated for adoption at the Council's May 13, 2026, meeting.



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

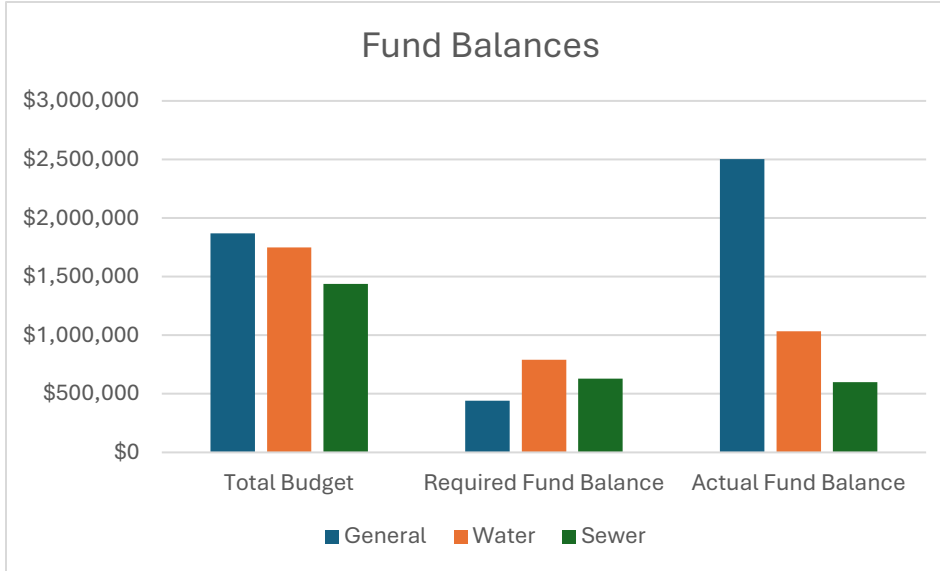
Water- 25% of budgeted operations plus one year of debt service

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

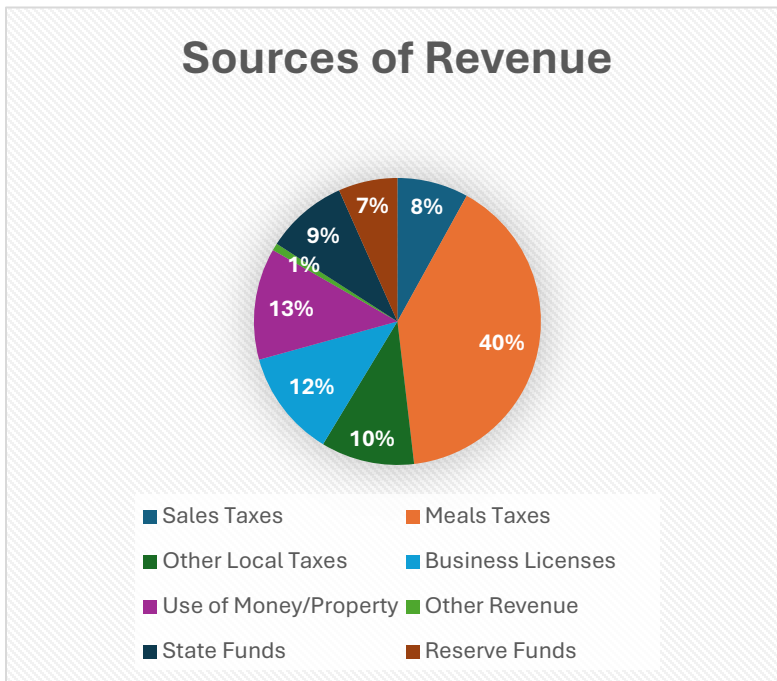


each fund and the required fund balance. As demonstrated in the chart, all fund balances with the exception of wastewater are above their required amount and the general fund is above the annual budget in that fund.

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.



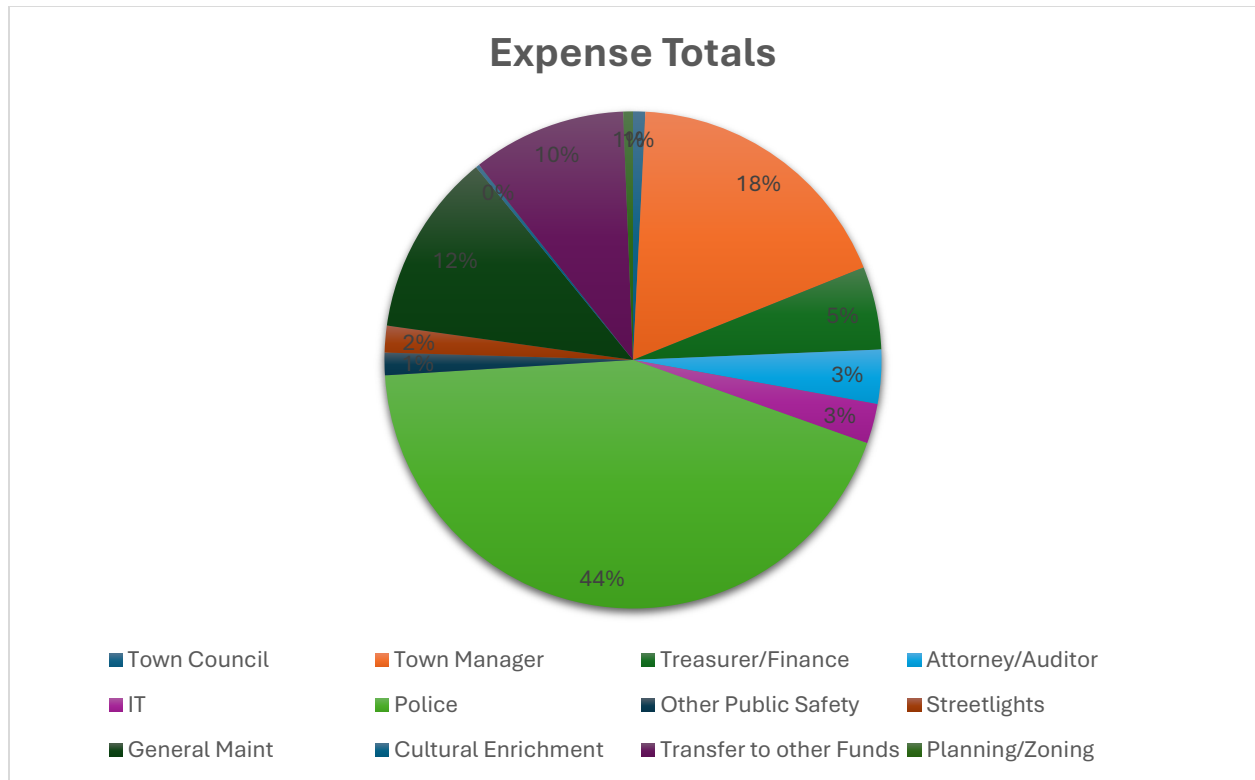
As shown in the pie chart, the Town is heavily dependent on meals taxes and business license fees for general fund revenue. Meals tax alone makes up 40% of General Fund revenue. When combined with business license revenue, more than half of the General Fund is generated directly by businesses. While 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



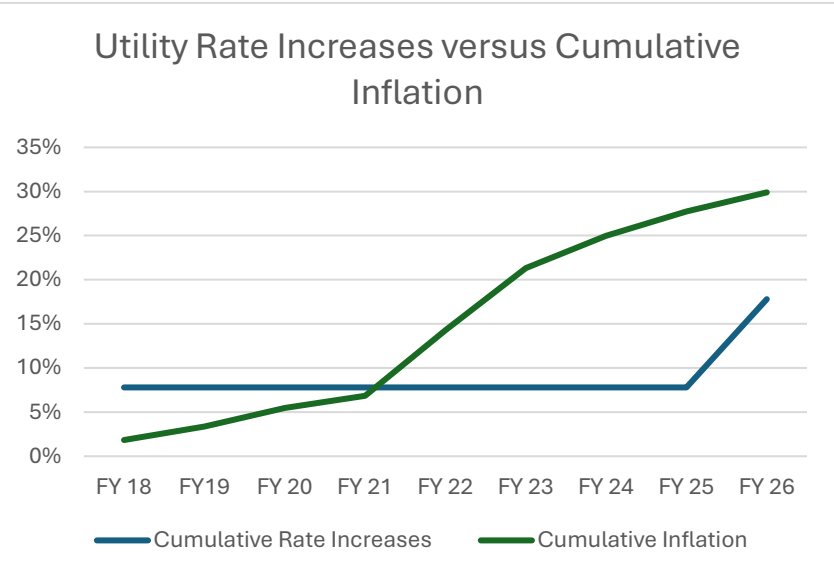
Ultimately, the Town’s ability to maintain its 0% property tax levy depends on business retention and economic growth. New restaurants and business mean more revenue and new homes means more customers.

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

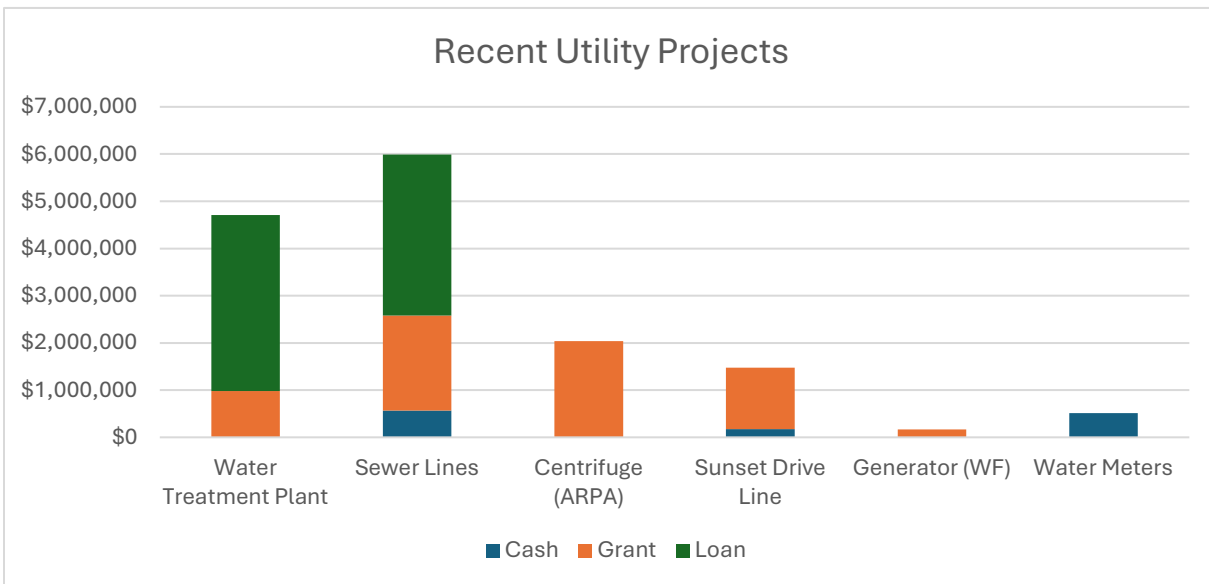


potentially higher usage readings identified by the new meters. . At this time, the Town having completed these projects, needs to restore the structural balance in these funds and ensure that operating costs and debt service are paid through the rate structure.

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:

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.

- 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.

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

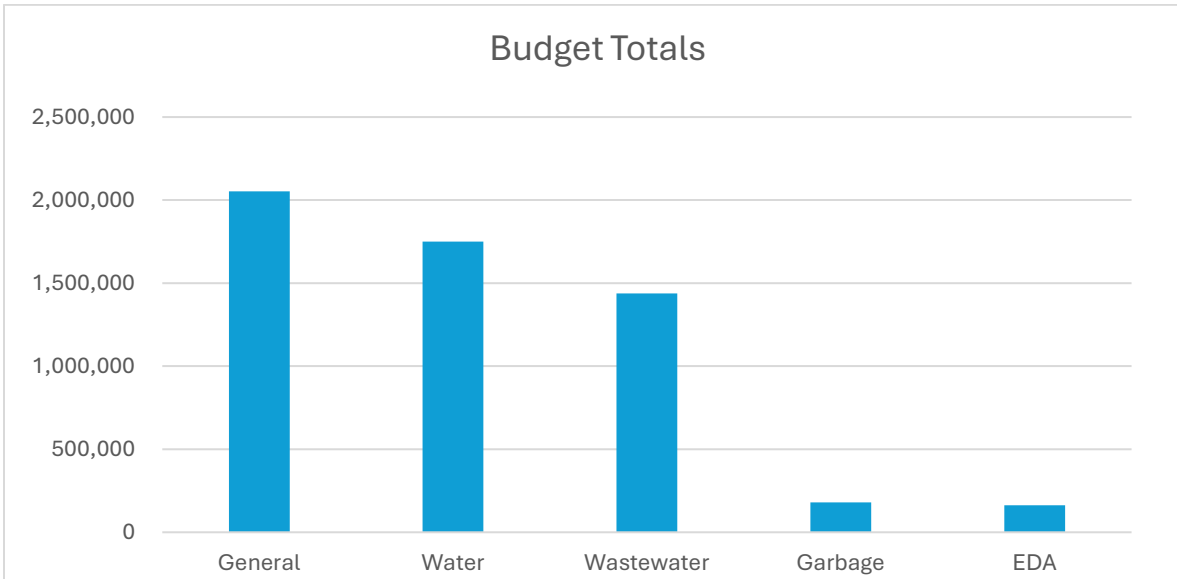
The next three fiscal years, from FY 27 through FY 30, are about restoring structural balance. The last several years have been about major projects, FY 30 will mark a turning point when nearly \$400,000 in annual debt is retired. At that time, the Town will have greater flexibility in planning improvements. 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

AN ORDINANCE TO ESTABLISH THE [BUDGET](#) FOR THE TOWN OF AMHERST, VIRGINIA FOR THE FISCAL YEAR BEGINNING JULY 1, 2026 AND ENDING JUNE 30, 2027, MAKING REVENUE ESTIMATES AND APPROPRIATIONS FOR SAME.

BE IT ORDAINED BY THE COUNCIL OF THE TOWN OF AMHERST, VIRGINIA:

A. SOURCES OF FUNDS

That for the support of the Town Government and its General Fund, for the tax year beginning on January 1, 2026, all taxes, fees, charges and penalties shall remain as heretofore set out by Ordinance, Resolution or other appropriate action of the Town Council except as the Town Council may establish or amend herein.

B. FUND ACCOUNTING

That the following projected sources and use of funds are hereby approved as the FY27 Town of Amherst budget and approved appropriations for the respective funds.

Estimated Revenues

General Fund	\$2,039,141
Water Fund	\$1,756,283
Sewer Fund	\$1,443,863
Garbage Fund	\$180,187
EDA Fund	\$162,683

Estimated Expenditures

General Fund	\$2,039,141
Water Fund	\$1,756,283
- Operations	\$1,140,721
- Debt Service and Capital Projects	\$615,562
Sewer Fund	\$1,443,863
- Operations	\$980,976
- Debt Service and Capital Projects	\$462,887
Garbage Fund	\$180,187
EDA Fund	\$162,683

C. TAX RATES

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

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

The proposed budget includes a continuation of the lodging tax included in the Town Code at 5%.

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

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

- Contractors: \$0.16 per \$100 of gross receipts
- Financial, Real Estate and/or Professional Services: \$0.50 per \$100 of gross receipts
- Retailers: \$0.10 per \$100 of gross receipts
- Wholesalers: \$0.04 per \$100 of gross receipts
- Repair, Personal, Business and other services: \$0.31 per \$100 of gross

- receipts
- The rate for Itinerant Merchants and Peddlers shall be set at \$20/year for door to door peddlers, \$200/month for itinerant merchants (\$500/yr max) and peddler of fresh produce \$50/year

D. UTILITY RATES AND CHARGES

See attached Utility Rate and Fee Policy for rates related to water and sewer. The FY 27 budget includes an increase in water and sewer rates. Water and sewer connection fees remain the same.

The monthly garbage rate increases in FY 27 to \$13.00.

E. DONATIONS

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

Amount	Organization	Purpose/Conditions
\$15,000	Amherst Fire Department	Operating Costs, including water, sewer, electric, training, equipment.
\$3,000	Village Garden Club	Civic Beautification
\$2,500	Amherst County Museum and Historical Society	Utilities, Programming and repairs to the Museum building.
\$2,000	Neighbors Helping Neighbors	Supplies for Food Bank
\$2,000	Amherst/Nelson Tech Club	Technical assistance with events
\$2,000	Second Stage	Building preservation, events, and free event space
\$26,500	Total Donations	

F. FUND BALANCE REQUIRMENTS

The Town of Amherst maintains a Fund Balance Policy to ensure that the Town has adequate funds to address emergency situations and ensure the Town’s credit worthiness. Required balances for the 27 fiscal year are as follows:

General Fund Permanent Fund		\$513,390
General Fund Contingency		\$61,174
Water Fund Permanent Fund		\$737,729
Sewer Fund Permanent Fund		\$629,587
Garbage Fund Permanent Fund		\$45,047

G. PERSONNEL

To maintain the work that has been done to keep salaries fair and competitive, the budget includes a Cost-of-Living increase for all employees of 2.17%, with an opportunity for merit raises of an additional 2%. This is consistent with changes in the Consumer Price Index last year.

Health insurance costs increased 7% this year.

H. CONDITIONS

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

This Ordinance was passed by a vote of the Amherst Town Council on the 13th of May, 2026 and reflects the complete budget for July 1, 2026, to June 30, 2027.

Mayor

Attest:

Clerk of Council

Town of Amherst
Schedule of Local Levy
July 1, 2026

The following are tax levies for the fiscal year beginning July 1, 2026. The Town Code contains other tax levies and a more complete description of the Town's taxation program.

1. On the \$100.00 of assessed value of taxable real estate, including mobile homes, the rate shall be \$0.00.

2. On the \$100.00 of assessed value of machinery and tools used in manufacturing or mining business including property specifically classified by Section 58.1-3506A.6 of the Tax Code of Virginia, the rate shall be \$0.00. This tax rate shall also be applicable to real and tangible personal property of public service corporations, based upon the assessments generated annually by the State Corporation Commission, and duly certified.

3. On the \$100.00 of assessed value of taxable tangible personal property, including property specifically classified by Section 58.1-3506 and Section 58.1-3509 of the Code of Virginia, the rate shall be \$0.00.

(Reference the provisions of VA CODE ANN., §58.1-3524 C.2. and §58.1-3913 E., as amended by Chapter 1 of the Acts of Assembly (2004 Special Session I) and as set forth in Item 503.E. (Personal Property Tax Relief Program) of Chapter 951 of the 2005 Acts of Assembly)

Town of Amherst Utility Rate and Fee Policy

FY 26/27

Initiation or Termination of Service:

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

Residential Customers:

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

<u>Rate Component</u>	<u>In Town Residential Base Charge</u>	<u>In Town Use Charge per 1,000 gallons</u>	<u>Out of Town Residential Base Charge</u>	<u>Out of Town Use Charge per 1,000 gallons</u>
Water:				
Effective July 1, 2026	\$18.76	\$9.35	\$37.51	\$18.70
Sewer:				
Effective July 1, 2026	\$32.12	\$8.03	\$64.24	\$16.06
Curbside Refuse Collection:				
Effective July 1, 2026	\$13.00		\$13.00	

Nonresidential Customers:

Base charges for non-residential water and sewer users will be computed by dividing metered use by 3,250 gallons and then multiplying by the applicable residential base charge. This applies to all non-residential users except for churches that shall be assessed on the same basis as residences. The applicable residential charge shall be assessed for each residential unit for Curbside Refuse Collection.

Deposits

A lessee or tenant of a property shall pay a security deposit of \$300 to the Town as a condition precedent to turning on water or sewer services in the name of the lessee or tenant for that property. This may be paid at a rate of \$100/month, added to the monthly utility bill. Interest will not be paid on deposit refunds. Deposits will be credited to the tenant’s final bill after the Town is notified that the tenant will no longer be living at a particular residence. Any remaining credit balance left on a closed account will be mailed to the account holder, within two (2) months from when the account was closed, in the form of a check. Refund checks will only be made to the account holder.

Curbside Refuse Collection:

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

Fire Sprinkler Fees

Fire sprinkler fees are as follows:

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

Charges for Water Not Discharged to Sewer:

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

Dormant Account Fees:

A dormant account fee of \$5.00/month/residence or business for water and \$10.00/month/residence or business for sewer will be charged to every property owner that is connected to the respective utility, has used the service in the past, but not actively using the respective service. Dormant account fees shall not be applied to accounts associated only with yard hydrants, irrigation systems or swimming pools.

Reconnection Fee: -

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

Billing:

Water meters are read every month and bills are calculated based upon the consumption recorded. All customers are billed every month. Bills are assigned a billing date which is normally the last day of the month during which the meter is read and then mailed to the customer. Payment is due by 5:00 P.M. on the 20th day of each month except when the 20th falls on a weekend or Town holiday the due date shall become 5:00 P.M. on the next business day. When a past due account is in delinquency status for more than three months, a lien for the balance due plus any court recording fees will be recorded against the real estate. **Property owners are held responsible for utility bills against their properties.**

Adjustments for Leaks:

A property owner is responsible for paying one hundred percent (100%) of the water that has passed through the Town’s water meter, along with the associated sewer charges. However, in good-faith situations involving water that has leaked from the customer’s plumbing, and upon confirmation by the owner that the leak has been repaired so that it will not recur, the Office Manager is authorized to grant a credit of up to fifty percent (50%) of the excess water and sewer charges, limited to the single billing period in which the leak occurred. The Office Manager is authorized to grant a one hundred percent (100%) credit on sewer charges if the leak occurred between the meter and the house, based on the assumption that the leaking water was not returned to the Town’s sewer system. For purposes of this leak adjustment policy, “repaired” is defined as physical repairs to the owner’s plumbing, such as pipe patching, replacement of the flapper mechanism in a toilet tank, or physical replacement or removal of a plumbing fixture. Merely closing a valve upstream of the leak location shall not be considered a repair.

Late Payment Charges and Disconnect Procedures:

The Town will assess a late charge penalty of 10%, which shall be assessed once for each new delinquent amount charged when the payment is not received by 5:00 P.M. on the due date. Delinquent charges shall also be assessed interest at 10% per annum (0.833% per month) until paid. All payments received after 5:00 P.M. are processed as the next business day’s receipts. If a customer receives a bill with a previous balance showing 60 days past due, that 60 days past due balance must be received by 5:00 P.M. on the 2nd Monday of the month following receipt of that bill. A text message and email notification will be sent out on the 2nd Monday to remind those in a pre-disconnect status of their payment that is due to avoid disconnect. If the 60-day previous balance is not received by the 5:00 pm deadline, customer will be put on the Town’s disconnect list for the following morning. **The cut off time refers to online payments and drop box payments as well as in person payments. If you make your payment at 5:05p.m. online on the cutoff date you will be added to the disconnection list per this policy.**

Effective July 1, 2024 per Code of Virginia § 15.2-2121.2. if the weather for the following 24 hours after scheduled

disconnect is predicted to reach 92 degrees or above, we are unable to perform disconnects. However, once the predicted temperature falls below 92 degrees, disconnect will be performed without any further notice. If you are already disconnected and the temperature reaches 92 degrees or above in the days following disconnect, we are not obligated to reconnect you without proper payment at that point.

Restoration of Service:

If a customer has not paid the 60 days past due balance on an account by the disconnection date or otherwise made arrangements satisfactory to the Treasurer to have the balance paid, the water service will be terminated. Before any service is restored, all past due amounts, including the \$50.00 reconnection fee/tripcharge, must be physically received at 174 South Main Street in the Town of Amherst. Funds will not be accepted from customers at the service location. The \$50.00 reconnection fee/trip charge will also be charged where a customer, or any entity other than the Town, has obtained water and/or sewer service prior to all applicable fees and/or charges being paid to obtain service and/or has installed a meter or other apparatus in a meter setting to gain access to public water/sewer.

In recognition that circumstances beyond the control of the customer or the Town of Amherst may contribute to late payments, a once per lifetime per customer exception to the penalty and reconnect fee may be granted for good reason at the Treasurer's sole discretion.

Returned Payments:

Any payments not honored by the bank, whether check, or credit card payment, will be charged a \$50.00 handling fee and any bank fees (*see* Va. Code § 15.2-106). Service shall automatically be disconnected when a payment to pay to prevent service from being disconnected or to reconnect a service is returned or charged back to the Town for any reason. If the returned payment was paid to prevent termination of services, then the past due balance, the returned payment handling fee and a reconnection fee/trip charge shall be collected prior to service being restored via cash, money order or certified check. Once the Town has received a returned payment on an account more than one time, the Town will not accept any forms of payment other than cash or certified funds for a period of six (6) months for that account.

Any payments received by 5:00 P.M. on each business day will be credited the same day. Any payments received after 5:00 P.M. (including those received via U.S. Mail and the Town's drop box) will be credited as being received the next business day.

Payment Arrangements:

The Treasurer is authorized to enter into a payment contract if a customer cannot pay his previous balance in full. Each customer account is only allowed one (1) payment arrangement per calendar year. There is a standard "agreement" form that is available at the Town office and must be signed by the person on the account. The Treasurer may make arrangements that deviate from the standard policy only in extreme situations.

Fire Hydrant Use:

Water may not be obtained from the Town of Amherst hydrants except by the Amherst Volunteer Fire Department or other approved firefighting agency. The Treasurer (434/946-7885) should be contacted for the application form for a permit to haul water from the Town of Amherst water plant.

Cross Connections:

As required by the Virginia Department of Health, where a high potential exists for contamination of the Town's municipal water system, a backflow prevention device approved by the Town of Amherst must be installed. This includes irrigation systems. Where required, the owner of the backflow prevention device must have annual tests performed to certify that the device is working correctly. Failure to install and operate such devices and/or provide certification or the test results to the Town of Amherst may result in the interruption of water service. (*See* Town Code 22-53, 22-54)

Sewer Connections and Discharges:

Connections to and discharges into the Town's sewer system must conform to local, state, and federal sewage

pretreatment regulations. This includes the installation of grease traps for restaurants and grittraps for car washes. Failure to meet such provisions may result in the interruption of sewer service via disconnection of the water service or other means. (*See* Town Code § 22-157.)

Availability and Connection Fees:

Availability Fees:

The Town does not charge availability fees where:

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

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

Connection Fees: The connection fee shall be \$500 for water and \$500 for sewer.

Maintenance of Policy and Implementation

The Town Manager shall be responsible for maintaining and updating this policy and for its proper administration. The Town Manager shall have the authority to deviate from strict enforcement for good cause. The Town Manager is further authorized to allow out-of-town non-profit organizations that have a financial hardship and provide a community service to be billed at an in-town rate, on an annual basis.

FY 26 BUDGET

FY 27 BUDGET

Account Name	FY 26 Approved	FY 26 Recommended less FY25 Adopted=Difference	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	-	161,621.69	72,763.02	150,000.00	150,000.00
Consumer Utility Tax-Gas, Elec	25,200.00	200.00	26,491.35	13,047.35	25,200.00	25,200.00
Electric Consumption Tax	13,200.00	(1,800.00)	14,880.10	6,892.49	13,200.00	13,200.00
Business License Tax	200,000.00	20,000.00	245,249.83	9,839.21	225,000.00	225,000.00
Business Lic Tax-Interest & Pen	4,000.00	-	10,869.03	561.66	4,000.00	4,000.00
Motor Vehicle Licenses	42,000.00	-	41,303.00	41,151.00	41,500.00	41,500.00
Motor Vehicle Licenses Penalties/Interest	500.00	-	760.64	200.93	500.00	500.00
Bank Stock Fee	65,000.00	-	72,319.00		65,000.00	65,000.00
Cigarette Tax	30,000.00	-	39,000.00	15,000.00	30,000.00	30,000.00
Lodging Tax	17,000.00	(3,000.00)	14,881.36	8,106.65	16,000.00	16,000.00
Meals Tax	770,000.00	10,000.00	766,839.30	392,823.44	775,000.00	750,000.00
Meals Tax-Pen & Int.	1,500.00	900.00	2,322.99	46.02	1,500.00	1,500.00
Zoning Fees		-	2,175.00	1,757.00	-	2,000.00
Fines & Forfeitures	7,400.00	(4,600.00)	9,203.16	6,464.61	7,400.00	7,400.00
Interest on Bank Deposits	51,000.00	(9,000.00)	40,940.84	9,529.16	45,000.00	45,000.00
Interest on Investments	150,000.00	54,000.00	155,893.43	61,045.07	150,000.00	150,000.00
VIP Unrealized Gain/Loss	20,000.00	-	35,301.25	7,182.28	20,000.00	20,000.00
Tower Lease	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	-	-	4,520.88	5,000.00	5,000.00
Refunds	5,220.00	(324.00)	12,078.39	7,504.77	5,220.00	5,220.00
Returned Check Fee	1,200.00	700.00	1,400.00	550.00	1,200.00	1,200.00
Accident Reports	300.00	-	180.00	110.00	300.00	300.00
Misc Rev	0.00	-	14,691.68	771.00	-	0.00
Collection Fee	1,500.00	(500.00)	3,699.08	1,754.61	1,500.00	1,500.00
Donations-Police	0.00	-	19,006.00	371.00	-	0.00

Account Name	FY 26 Approved	FY 26 Recommended less FY25 Adopted=Difference	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	-	1,860.00	758.71	2,000.00	2,000.00
Rolling Stock Tax	2,800.00	200.00	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
Rental Tax	2,000.00	(200.00)	796.95	12.95	2,000.00	2,000.00
Game of Skills Tax		-	-	-	-	0.00
Communication Tax from State	65,000.00	(1,000.00)	66,366.69	32,664.67	65,000.00	65,000.00
DCJS Grants		-	6,419.19	550.00	-	
State Police Aid	70,448.00	5,784.00	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
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	127,861.40	127,861.40			-	291,358.23
General Fund Revenues Totals	1,891,444.48	199,221.40	1,876,794.78	798,082.73	1,768,083.08	2,036,441.31

GENERAL FUND EXPENSES						
TOWN COUNCIL						
Council Pay	11,400.00	-	9,825.00	4,650.00	11,400.00	11,400.00
FICA	872.10	-	751.86	355.84	872.10	872.10
Travel-Milage/Hotels/Conference	4,000.00	(2,000.00)	4,917.11	1,203.74	4,000.00	4,000.00
Employee Recognition		-	-	-	-	0.00
Town Council Totals	16,272.10	(2,000.00)	15,493.97	6,209.58	16,272.10	16,272.10

Account Name	FY 26 Approved	FY 26 Recommended less FY25 Adopted=Difference	FY 25 Actual	FY 26 @ 12/31/25	FY 27 Department Request	FY 27 TM Recommended
TOWN MANAGER						
Wages	47,656.85	2,207.05	47,044.11	24,040.61	58,278.46	58,278.46
PT Wages	45,740.03	2,112.94	43,621.76	22,780.62	44,689.67	44,689.67
FICA	7,144.86	330.48	7,057.56	3,647.17	7,877.06	7,877.06
VRS	11451.94	530.35	15202.67	6668.47	\$ 11,737.28	11737.28114
Health Insurance	6,508.32	117.94	6,352.43	2,230.09	8,035.20	8,035.20
Group Life Insurance	562.35	26.04	569.76	283.58	372.98	372.98
STD/Long-Term Disability	69.00	(170.97)	280.17	125.70	66.35	66.35
Unemployment Insurance	20.00	-	16.00	-	20.00	20.00
Worker's Comp	98.43	(33.37)	131.80	-	100.89	100.89
Professional Svcs	8,000.00	4,000.00	8,058.00	-	8,000.00	8,000.00
Printing & Binding		-	-	-	-	0.00
Advertising	2,500.00	-	408.04	230.41	2,500.00	2,500.00
Contingency requirement	52,907.00	1,907.00	21,626.88	8,784.22	51,500.00	61,187.00
Postage	800.00	400.00	738.63	29.71	800.00	800.00
Telecommunications	1,080.00	-	1,080.00	427.50	1,080.00	1,080.00
Crime & Cyber Insurance	2,025.00	(200.00)	2,225.00	-	2,025.00	2,025.00
Tuition Reimbursement	4,500.00	4,500.00	-	-	-	0.00
Travel-Mileage/Hotel/Conference	4,000.00	500.00	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	4,000.00	1,500.00	3,677.29	2,569.00	4,000.00	4,000.00
Capital Improvement Program		-			126,539.73	106,539.73
Town Manager Totals	199,063.79	17,727.47	161,641.54	79,440.90	361,122.62	350,809.62
Town Attorney	50,000.00	21,725.25	57,262.44	18,591.00	50,000.00	50,000.00
Independent Auditor	21,000.00	1,000.00	21,250.00	-	22,000.00	22,000.00
				18591		
FINANCE DEPARTMENT						
	59,568.58	4,699.29	56,812.88	33,645.69	42,549.95	42,549.95
PT Wages	5,636.33	260.20	5,296.42	3,650.66	5,873.82	5,873.82
FICA	4,988.18	379.41	5,399.42	3,282.82	3,704.42	3,704.42
VRS	12,616.97	982.71	14,811.42	7,369.39	7,509.46	7,509.46
Health Insurance	11,050.68	231.56	11,074.56	11,471.93	8,123.16	8,123.16

Account Name	FY 26 Approved	FY 26 Recommended less FY25 Adopted=Difference	FY 25 Actual	FY 26 @ 12/31/25	FY 27 Department Request	FY 27 TM Recommended
Group Life Insurance	702.91	55.45	765.03	356.36	272.32	272.32
Hybrid Disability	58.46	2.70	51.15	35.46	224.66	224.66
Unemployemnt Insurance	50.00	18.00	69.42	10.20	70.00	70.00
Worker's Comp	86.66	(26.33)	112.99	-	71.63	71.63
DMV Stops	2,000.00	-	1,675.00	525.00	2,000.00	2,000.00
Professional Svcs	3,800.00	-	90.72	3,150.00	8,800.00	8,800.00
Banking Service Charges	1,000.00	900.00	694.44	-	1,000.00	1,000.00
VIP Management Fee	3,500.00	-	3,121.65	1,621.58	3,500.00	3,500.00
Service Contracts	4,800.00	200.00	4,452.07	5,062.53	5,000.00	5,000.00
Advertising	200.00	-	1,007.13	55.50	500.00	500.00
Postage	3,600.00	600.00	1,719.28	1,186.19	3,600.00	3,600.00
Telecommunications	1,080.00	-	1,080.00	495.00	1,080.00	1,080.00
Tuition Reimbursement	1,200.00	-	-	-	10,000.00	10,000.00
Travel-Mileage/Hotel/Conference	2,000.00	(1,000.00)	1,253.87	246.52	2,000.00	2,000.00
Dues & Memberships	560.00	40.00	445.00	524.08	685.00	685.00
Office Supplies	4,000.00	-	3,901.24	6,922.23	4,000.00	4,000.00
Finance Totals	122,498.77	7,342.99	113,833.69	79,611.14	110,564.42	110,564.42

Information Technology						
I.T. Services	15,000.00	-	12,234.05	4,313.88	15,000.00	15,000.00
Phone Maintenance		-	-	-	-	0.00
Website Maintenance	1,000.00	-	450.00	450.00	1,000.00	1,000.00
Microsoft Office Service	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	2,000.00
I.T. Supplies	5,000.00	-	3,349.91	549.32	5,000.00	5,000.00
I.T. Equipment	20,000.00	15,000.00	3,454.70	4,158.25	20,000.00	20,000.00
I.T. Totals	53,000.00	17,000.00	29,464.26	14,943.95	53,000.00	53,000.00

Account Name	FY 26 Approved	FY 26 Recommended less FY25 Adopted=Difference	FY 25 Actual	FY 26 @ 12/31/25	FY 27 Department Request	FY 27 TM Recommended
POLICE DEPARTMENT						
Wages	459,837.21	(29,470.70)	387,731.29	229,028.90	472,391.28	472,391.28
Overtime	10,000.00	332.81	8,698.98	939.97	10,000.00	10,000.00
PT Wages	31,482.64	1,482.64	19,237.67	9,433.76	32,803.88	32,803.88
Other Pay/Holiday	14,562.53	(1,235.72)	9,215.97	4,640.32	18,006.68	18,006.68
Security Wages	5,000.00	-	-	800.00	5,000.00	5,000.00
FICA	39,396.24	(2,280.65)	31,503.29	17,819.05	40,573.39	40,573.39
VRS	95,315.81	(6,008.13)	79,759.27	46,014.62	79,480.91	79,480.91
Health Insurance	85,182.00	1,606.20	61,757.44	40,980.38	90,876.00	90,876.00
Group Life Insurance	5,426.08	(347.75)	4,488.94	2,630.93	3,023.30	3,023.30
STD/Long-Term Disability	137.47	6.37	120.23	34.38	132.00	132.00
Unemployment Insurance	69.15	0.42	75.64	10.59	69.53	69.53
Worker's Comp	15,902.11	(454.25)	16,356.36	-	16,428.08	16,428.08
LODA Insurance	3,621.00	321.00	2,631.00	-	3,983.00	3,983.00
Maint Services	2,000.00	-	1,105.98	10.49	2,000.00	2,000.00
Professional Services	5,000.00	(3,000.00)	4,525.00	-	5,000.00	5,000.00
CODE RED	2,700.00	-	2,700.00	-	2,700.00	0.00
Advertising	1,200.00	-	1,170.93	-	1,200.00	1,200.00
Postage	500.00	-	40.52	18.75	500.00	500.00
Telecommunications	11,640.00	-	7,814.95	3,705.35	11,725.68	11,725.68
Motor Vehicle Insurance	3,451.55	517.77	2,933.78	-	3,796.71	3,796.71
Other Property Insurance	689.54	154.58	534.96	-	758.53	758.53
Tuition Reimbursement	5,500.00	5,500.00	-	5,500.00	10,960.00	10,960.00
Travel-Mileage/Conference/Hotel	3,000.00	(5,000.00)	1,958.70	2,165.73	3,000.00	3,000.00
Public Safety Event	15,000.00	-	18,077.83	247.85	-	0.00
Fire Range Fees	5,400.00	2,400.00	993.75	3,477.09	3,000.00	3,000.00
Attorney Fees	2,500.00	500.00	1,800.00	450.00	2,500.00	2,500.00
Dues & Memberships	8,000.00	2,000.00	6,746.00	33.38	8,000.00	8,000.00
Office Supplies	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	-	17,296.37	8,135.42	20,000.00	20,000.00
Vehicle/Power Equipment Supplies	6,000.00	(3,000.00)	5,663.96	4,598.02	9,000.00	9,000.00
Police Supplies	40,000.00	20,000.00	20,528.32	12,227.15	20,000.00	20,000.00
Uniforms	7,000.00	3,000.00	4,354.38	2,719.52	7,000.00	7,000.00
Crime Prevention	2,000.00	(3,000.00)	2,936.81	240.51	2,000.00	2,000.00
Investigation Expense	3,000.00	-	100189.29	-	3,000.00	3,000.00

Account Name	FY 26 Approved	FY 26 Recommended less FY25 Adopted=Difference	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	913,513.33	(90,475.41)	801,200.15	397,424.65	891,908.97	889,208.97

PUBLIC SAFETY						
Fire Dept Contributions	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
Public Safety	30,000.00	0.00	30,000.00	15,000.00	30,000.00	30,000.00

Streetlights	35,665.00	1,530.00	33,058.06	13,315.43	35,550.00	35,550.00
				13315.43		

GENERAL PROPERTIES						
Wages	26,473.99	(19,157.90)	27,299.99	7,550.23	\$ 26,210.14	26,210.14
PT Wages	19,834.36	3,490.62	12,214.60	8,618.54	20,553.84	20,553.84
Other Pay/Holiday	410.62	17.91	28.71	4.79	417.16	417.16
FICA	3,574.00	(1,197.18)	3,026.95	1,042.12	3,695.58	3,695.58
VRS	5,435.11	(4,634.98)	6,434.01	1,717.76	4,677.65	4,677.65
Health Insurance	5,632.20	(6,042.20)	6,813.47	2,797.08	6,026.40	6,026.40
Group Life Insurance	312.39	(226.07)	358.28	128.59	174.96	174.96
Long-Term Disability	19.42	(86.46)	-	10.05	19.42	19.42
Unemployment Insurance	64.00	-	62.80	7.09	64.00	64.00
Worker's Comp	149.53	(699.71)	849.24	-	155.81	155.81
Maintenance Contracts		-	-	2,300.00	-	0.00
Electric	10,385.00	35.00	11,286.84	4,300.33	11,290.00	11,290.00
Heating Services	3,000.00	(1,000.00)	2,279.91	449.32	3,000.00	3,000.00
Water/Sewer	4,303.82	583.82	3,501.69	1,494.77	3,573.95	3,573.95
Telecommunication	12,588.00	504.00	15,347.19	7,263.10	11,133.00	11,133.00
Property Insurance	511.50	127.49	-	-	562.64	562.64
Motor Vehicle Insurance	1,367.14	205.09	1,162.05	-	1,503.85	1,503.85
Other Property Insurance	3,421.11	579.98	2,841.13	-	3,763.18	3,763.18
General Liability Insurance	5,553.00	78.00	5,475.00	-	6,109.00	6,109.00
Lease of Equipment	7,000.00	(3,000.00)	798.94	1,934.70	10,000.00	10,000.00
Travel-Mileage/Conference/Hotel	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	-	2,364.51	260.80	1,000.00	1,000.00
Janitorial Supplies	2,000.00	(1,000.00)	1,139.10	599.43	2,000.00	2,000.00
Repair & Maint. Supplies	20,000.00	(1,500.00)	4,225.48	17,480.77	25,000.00	25,000.00

Account Name	FY 26 Approved	FY 26 Recommended less FY25 Adopted=Difference	FY 25 Actual	FY 26 @ 12/31/25	FY 27 Department Request	FY 27 TM Recommended
Fuel	20,000.00	-	11,078.11	4,410.49	20,000.00	20,000.00
Vehicle/Power Equipment Supplies	24,000.00	-	7,191.91	5,913.08	24,000.00	24,000.00
Uniforms	3,000.00	-	1,722.65	1,742.21	3,000.00	3,000.00
Christmas Decorations	4,000.00	-	2,321.50	1,857.45	4,000.00	4,000.00
Ag Supplies	2,500.00	-	160.00	352.42	2,500.00	2,500.00
Equipment/Vehicles	20,000.00	20,000.00	148,552.00	27,798.00	44,414.30	44,414.30
General Properties Totals	210,285.18	(12,922.60)	319,276.82	103,431.22	243,844.88	243,844.88

CVCC Small Bus. Center Contri.		-		-	-	0.00
Second Stage Contri		(1,000.00)	1,000.00	0.00	2,000.00	2,000.00
Amherst Mountain Bike Club		-	-	-	-	0.00
Village Garden Club Contri.	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

Planning/Zoning						
Professional Services	10000	10,000.00	-	-	10,000.00	10,000.00
Advertising	1,500.00	700.00	2,254.72	752.22	1,500.00	1,500.00
Postage	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
General Properties Totals	12,827.00	10,700.00	3,481.72	2,124.14	12,977.00	12,977.00

Community Development						
Chamber of Commerce Contri.		-		-		
Neighbors Helping Neighbors Contri.	1000.00	(1,500.00)	2,500.00	1,000.00	2,000.00	2,000.00
Community Development Totals	1,000.00	(1,500.00)	2,500.00	1,000.00	2,000.00	2,000.00
Renovations		-				
Transfer to EDA	4349.58	4,349.58	4,349.58	4,349.58	2,740.65	2,740.65
Transfer to Sewer	216469.73	216,469.73		216,469.73		207,973.67
		-		220,819.31		
General Fund Expense Total	1,891,444.48	187,947.01	1,599,313.23	1,172,730.63	1,838,739.99	2,036,441.31

WATER FUND

Account Name	FY 26 BUDGET			FY 27 BUDGET		
	FY 26 Approved	FY 26 Recommended less FY25 Adopted=Difference	FY 25 EOY	FY 26 @ 12/31/25	FY 27 Department Request	FY 27 TM Recommended
WATER FUND REVENUE						
Water In-Town Base Charges	285,052.37	26,182.61	277,610.55	157,473.22	325,622.88	325,622.88
Water OT Base Charges	176,256.18	21,913.33	169,402.40	77,019.00	176,743.08	176,743.08
Water In-Town Usage Charge	429,477.74	36,689.12	405,094.18	236,035.02	513,933.78	513,933.78
Water OT Usage Charges	291,011.27	34,786.50	273,664.99	123,708.22	294,587.78	294,587.78
Penalties	25,000.00	(10,000.00)	30,124.11	17,398.35	25,000.00	25,000.00
Trip Charges	8,000.00	-	8,400.00	4,350.00	8,000.00	8,000.00
Dormant Acct Fee	3,380.94	(159.69)	3,326.64	1,470.82	3,075.96	3,075.96
Fire Sprinklers	4,599.00	(165.00)	4,764.00	2,382.00	4,764.00	4,764.00
Avalability Fee	5,000.00	-	5,436.54	4,630.56	5,000.00	5,000.00
Water Charges-SBC	106,200.00	9,900.00	96,902.20	52,965.00	106,200.00	106,200.00
Water Construction Reimbursement	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	278,442.35	-	0.00	0.00	142,128.32
Transfer from General Fund		-	-	0.00	0.00	-
Utility Account Deposits	5,000.00	4,000.00	-	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	1,643,647.06	(1,500,511.87)	1,729,134.60	1,515,272.59	1,851,707.09	1,756,283.00
WATER FUND EXPENSES						
TOWN MANAGER						
Wages	64,335.01	2,979.42	59,690.86	25,547.75	51,738.68	51,738.68
PT Wages	5,717.50	264.11	5,452.72	2,847.55	5,958.62	5,958.62
FICA	5,359.02	248.13	5,175.56	2,278.74	4,413.84	4,413.84
VRS	15,459.70	715.95	15,270.78	7,431.21	10,420.17	10,420.17

WATER FUND

Account Name	FY 26 BUDGET		FY 27 BUDGET			
	FY 26 Approved	FY 26 Recommended less FY25 Adopted=Difference	FY 25 EOY	FY 26 @ 12/31/25	FY 27 Department Request	FY 27 TM Recommended
Health Insurance	8,135.40	873.60	6,801.98	2,491.75	7,365.60	7,365.60
Group Life Insurance	674.28	(49.72)	696.65	301.43	317.13	317.13
STD/Long-Term Disability	339.69	15.73	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	100,020.61	\$ 5,047.23	93,325.49	47,314.41	80,487.22	80,698.42
FINANCE DEPARTMENT						
Wages	45,911.90	3,096.54	43,787.19	26,316.58	39,134.09	39,134.09
PT Wages	11,272.66	520.39	9,494.58	5,005.46	11,747.64	11,747.64
FICA	4,374.62	276.70	3,826.06	2,249.73	3,892.45	3,892.45
VRS	10,183.95	670.83	8,201.28	4,269.28	7,351.56	7,351.56
Health Insurance	8,761.20	940.80	6,964.88	1,527.89	7,590.90	7,590.90
Group Life Insurance	541.76	36.54	461.71	236.72	250.46	250.46
Hybrid Disability	114.39	5.30	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	-	3,208.33	3,368.75	4,100.00	10,100.00
Misc Exp		-		-	0.00	-
Postage	4,200.00	200.00	4,092.31	2,169.59	4,200.00	4,200.00
Supplies	2,000.00	-	1,845.00	-	2,000.00	2,000.00
Finance Totals	\$ 90,860.47	\$ 5,547.09	\$ 81,981.44	\$ 45,213.34	80,473.72	86,473.72
Legal Fees/Study/Permit compliar	100000	100,000.00	0		100,000.00	-

WATER FUND

Account Name	FY 26 BUDGET			FY 27 BUDGET		
	FY 26 Approved	FY 26 Recommended less FY25 Adopted=Difference	FY 25 EOY	FY 26 @ 12/31/25	FY 27 Department Request	FY 27 TM Recommended
WATER OPERATIONAL DEPARTMENT						
Wages	138,693.83	(29,149.04)	175,810.61	111,148.38	188,713.98	188,713.98
Overtime		-	2,905.23	-	0.00	-
PT Wages	31,677.00	1,467.95	34,076.00	16,834.32	33,014.81	33,014.81
Other/Holiday	5,023.13	(1,597.95)	3,188.60	2,277.42	5,302.39	5,302.39
FICA	13,417.64	(2,239.84)	16,557.83	9,927.73	14,020.12	14,020.12
VRS	31,626.29	(5,749.09)	37,709.20	23,623.92	27,447.77	27,447.77
Health Insurance	31,290.00	(2,226.00)	33,020.48	25,114.15	33,480.00	33,480.00
Group Life Insurance	1,636.59	(343.96)	2,047.17	1,295.63	927.69	927.69
Long-Term Disability	475.57	35.48	415.91	108.72	502.01	502.01
Unemployment Insurance	32.00	-	47.79	14.90	32.00	32.00
Worker's Comp	2,281.86	(1,823.36)	4,105.22	-	2,510.05	2,510.05
Testing Services	20,000.00	(11,000.00)	4,552.90	3,270.00	20,000.00	20,000.00
Professional Svcs	6,200.00	3,000.00	11,039.50	1,250.00	6,200.00	6,200.00
Repair & Maint. Svcs	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
Electrical Svcs	75,400.00	6,447.41	74,103.80	35,232.21	76,750.00	76,750.00
Water & Sewer	93,830.71	(10,569.29)	70,118.51	29,668.23	73,261.87	73,261.87
Postage	2,000.00	-	1,334.95	15.60	2,000.00	2,000.00
Telecommunications	7,500.00	-	4,456.07	2,019.53	7,045.68	7,045.68
Property Insurance	2,951.04	735.54	2,215.50	-	3,246.07	3,246.07
Motor Vehicle Insurance	437.65	65.65	372.00	-	481.41	481.41
Travel-Mileage/Hotel/Conference	1,500.00	(1,500.00)	301.00	250.00	3,000.00	3,000.00
Lease/Rent Equipment		-	-	-	0.00	-
Permits	7,000.00	-	3,833.33	3,558.00	7,000.00	7,000.00
Dues & Memberships	2,000.00	-	1,380.74	173.19	2,000.00	2,000.00
Office Supplies	2,000.00	-	717.52	11.94	2,000.00	2,000.00
Lab Supplies	20,000.00	5,000.00	11,708.33	3,083.37	20,000.00	20,000.00
Repair & Maint. Supplies	30,000.00	10,000.00	19,650.69	39,319.53	78,630.85	78,630.85

WATER FUND

Account Name	FY 26 BUDGET		FY 27 BUDGET			
	FY 26 Approved	FY 26 Recommended less FY25 Adopted=Difference	FY 25 EOY	FY 26 @ 12/31/25	FY 27 Department Request	FY 27 TM Recommended
Fuel/Oil	2,000.00	(1,000.00)	669.82	-	2,000.00	2,000.00
Vehicle & Equip Supplies	3,000.00	-	574.62	460.00	3,000.00	3,000.00
Uniforms	1,500.00	-	-	991.10	1,500.00	1,500.00
Chemicals	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	653,473.30	(55,446.51)	642,162.37	358,460.98	734,066.70	734,066.70

WATER MAINTENANCE DEPARTMENT						
Wages	132,369.94	(5,549.72)	113,378.31	37,751.06	131,050.71	131,050.71
PT Wages	3,529.57	2,738.40	143.53	23.93	3,564.36	3,564.36
Other Pay/Holiday	2,053.10	89.54	1,088.19	530.96	2,085.81	2,085.81
FICA	10,553.38	(208.21)	8,778.22	2,634.98	10,888.73	10,888.73
VRS	27,175.55	(1,490.29)	22,643.08	7,725.29	23,388.27	23,388.27
Health Insurance	28,161.00	231.00	22,146.54	8,360.58	30,132.00	30,132.00
Group Life Insurance	1,561.97	(65.48)	1,301.63	442.16	874.79	874.79
Long-Term Disability	97.10	44.16	-	49.92	97.10	97.10
Unemployment Insurance		-	-	-	0.00	-
Worker's Comp	5,376.92	(654.20)	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	-	503.70	369.25	800.00	800.00
Telecommunication		-	-	-	0.00	-
Motor Vehicle Insurance	1,367.14	205.09	1,162.05	-	1,500.00	1,500.00
Lease of Equipment	5,000.00	-	-	375.00	0.00	-
Travel-Mileage/Conference/Hotel	2,000.00	-	108.49	-	3,000.00	3,000.00
Dues & Memberships	200.00	-	-	-	200.00	200.00
Repair & Maint. Supplies	25,000.00	-	17,594.68	2,553.49	25,000.00	25,000.00
Fuel		-	-	-	0.00	-

WATER FUND

Account Name	FY 26 BUDGET		FY 27 BUDGET			
	FY 26 Approved	FY 26 Recommended less FY25 Adopted=Difference	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	245,245.67	(5,659.71)	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	18,258.30	535.66	-	8,927.28	18,810.20	18,810.20
60W W/L Interest	10,785.62	(535.66)	11,321.28	5,594.68	10,233.78	10,233.78
Mainstreet W/L Principle	83,792.13	1,853.98	61,934.17	41,198.24	85,688.06	85,688.06
Mainstreet W/L Interest	39,159.55	(1,853.98)	61,017.51	20,277.60	37,263.62	37,263.62
Sterling Debt Refi Prin	109,311.69	3,591.42	9,911.29	54,655.89	113,025.10	113,025.10
Sterling Debt Refi Interest	17,891.54	(3,591.41)	23,344.97	9,402.79	14,178.14	14,178.14
Water Plant Upgrades Prin	95,099.78	(1,753.79)	161.48	46,740.52	97,299.65	97,299.65
Water Plant Upgrades Interest	79,748.40	1,753.79	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	454,047.01	(249,999.99)	249,589.24	227,480.57	454,049.08	615,561.51
Water Fund Expense Totals	1,643,647.06	(1,500,511.89)	2,295,375.12	1,410,844.49	1,800,355.77	1,756,283.00

SEWER FUND

FY 26 BUDGET

FY 27 BUDGET

Account Name	FY 26 Approved	FY 26 Recommended less FY25 Adopted=Difference	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	408,714.71	17,769.49	389,170.86	230,712.12	517,716.38	517,716.38
Sewer OT Base Charges	124,433.56	27,173.11	112,728.01	55,079.65	115,378.68	115,378.68
Sewer In-Town Usage Charge	320,678.09	28,256.05	273,725.77	166,458.92	399,171.13	399,171.13
Sewer OT Usage Charges	101,102.27	21,933.68	91,026.38	44,442.25	93,745.18	93,745.18
Penalties	25,000.00	-	30,922.03	17,693.86	25,000.00	25,000.00
Dormant Acct Fee	5,010.30	(343.28)	4,855.54	1,985.01	4,305.90	4,305.90
Avalability Fee	1,000.00	1,000.00	922.58	-	1,000.00	1,000.00
SBC-Rut. Creek Operations	68,000.00	13,000.00	61,556.42	62,165.82	68,000.00	68,000.00
SBC Sewer Rehab	11,172.00	-	8,379.00	8,379.00	11,172.00	11,172.00
Reimbursement of Const. Cost		-	-			
Nutrient Credit	400.00	-	1,405.60	552.81	400.00	400.00
CARES Act Utility Forgiveness		-	-	-		
Transfer from Reserve		(582,655.53)	-	-		
Transfer from General Fund	218,976.28	218,976.28	-	216,469.73		207,973.67
USDA Grant Funds		-	107,529.62	-		
Revenue Totals	1,284,487.22	(254,890.19)	1,082,221.81	803,939.17	1,235,889.26	1,443,862.93
SEWER EXPENSES			SEWER EXPENSES			
TOWN MANAGER			TOWN MANAGER			
Wages	41,053.95	4,348.30	36,705.70	19,160.80	37,930.72	37,930.72
PT Wages	5,717.50	264.11	5,096.23	2,847.55	5,958.62	5,958.62
FICA	3,578.02	352.85	3,350.72	1,763.44	3,357.53	3,357.53
VRS	9,865.26	1,044.89	9,721.15	5,573.49	7,639.25	7,639.25
Health Insurance	4,005.12	318.36	3,335.58	1,868.84	3,883.68	3,883.68
Group Life Insurance	484.44	51.31	430.06	226.07	242.76	242.76
STD/Long-Term Disability	216.76	22.95	177.76	101.64	200.27	200.27
Unemployment Insurance		-		-		
Contingency		-		-		

SEWER FUND

FY 26 BUDGET

FY 27 BUDGET

Account Name	FY 26 Approved	FY 26 Recommended less FY25 Adopted=Difference	FY 25 EOY	FY 26 @ 12/31/25	FY 27 Department Request	FY 27 TM Recommended
Town Manager Totals	64,921.06	6,402.78	58,817.20	31,541.83	59,212.84	59,212.84

FINANCE DEPARTMENT			FINANCE DEPARTMENT			
Wages	37,720.66	2,678.38	35,975.20	21,523.08	30,531.70	30,531.70
PT Wages	10,990.84	507.38	9,257.22	4,880.30	11,453.95	11,453.95
FICA	3,726.43	243.71	3,220.61	1,895.57	3,211.90	3,211.90
VRS	8,249.54	573.28	6,851.46	3,450.96	5,640.24	5,640.24
Health Insurance	6,758.64	122.47	5,457.48	1,398.73	5,519.52	5,519.52
Group Life Insurance	445.10	31.60	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	-	3,208.34	3,368.75	4,100.00	10,100.00
Postage	4,500.00	500.00	4,092.27	2,169.55	4,500.00	4,500.00
Supplies	2,000.00	-	1,845.00	-	2,000.00	2,000.00
Finance Totals	77,891.22	4,656.83	70,361.63	38,925.79	67,313.92	73,313.92

SEWER OPERATIONAL DEPARTMENT			SEWER OPERATIONAL DEPARTMENT			
Wages	176,872.50	(25,762.39)	207,845.08	109,222.12	182,045.21	182,776.41
PT Wages		-	-	-		
Overtime Wages			2,875.73	-		
Other/Holiday	7,152.32	563.64	5,617.76	2,900.19	7,453.68	7,453.68
FICA	14,077.90	(1,927.70)	15,986.05	8,600.05	14,496.66	14,552.60
VRS	38,098.65	(5,206.27)	43,836.57	23,374.31	32,154.33	32,276.00
Health Insurance	31,290.00	(2,226.00)	33,434.02	18,729.38	33,480.00	33,480.00
Group Life Insurance	2,087.10	(303.99)	2,447.74	1,275.73	1,165.09	1,169.77
Long-Term Disability	269.54	12.48	235.73	259.50	280.90	280.90
Unemployment Insurance	24.00	24.00	24.00	-	26.40	26.40
Worker's Comp	3,396.67	(365.64)	3,762.31	-	3,494.86	3,505.53

SEWER FUND

FY 26 BUDGET

FY 27 BUDGET

Account Name	FY 26 Approved	FY 26 Recommended less FY25 Adopted=Difference	FY 25 EOY	FY 26 @ 12/31/25	FY 27 Department Request	FY 27 TM Recommended
Sludge & Trash Removal-Rut.Crk	10,000.00	5,000.00	45,548.73	3,126.80	10,000.00	10,000.00
Testing Services	53,655.29	-	38,311.90	24,777.30	58,215.00	58,215.00
Professional Svcs	3,000.00	-	3,000.00	1,250.00	3,000.00	3,000.00
Repair & Maint. Svcs-Rut Crk	25,000.00	6,334.00	5,002.00	23,851.53	30,000.00	30,000.00
Advertising	500.00	-	-	-	500.00	500.00
Electrical Svcs-Rut. Crk	66,000.00	13,000.00	74,460.77	33,852.94	75,000.00	75,000.00
Water, Sewer -Rut. Crk	10,644.56	3,244.56	11,588.21	15,499.74	27,214.47	27,214.47
Electrical Svcs-Pump Station	1,850.00	(520.00)	2,137.37	664.03	1,920.00	1,920.00
Water, Sewer-Pump Station	204.60	(15.40)	188.75	84.09	204.60	204.60
Postage	50.00	(200.00)	-	104.80	50.00	50.00
Telecommunications	5,976.00	180.00	8,119.61	4,837.50	8,573.64	8,573.64
Property Insurance	4,398.81	1,096.40	3,302.41	-	4,838.58	4,838.58
Motor Vehicle Insurance	415.38	62.31	353.07	-	456.92	456.92
Travel-Mileage/Hotel/Conference	3,000.00	-	200.00	-	3,000.00	3,000.00
Permits	4,000.00	-	6,784.04	4,523.00	4,000.00	4,000.00
Dues & Memberships	2,000.00	-	2,044.90	160.16	2,000.00	2,000.00
Office Supplies	2,000.00	-	833.00	11.94	2,000.00	2,000.00
Lab Supplies	10,000.00	1,765.00	7,175.29	2,384.92	12,000.00	12,000.00
Repair & Maint. Supplies-Rut. Crk	45,000.00	10,000.00	38,940.37	35,258.80	70,868.65	70,868.65
Fuel/Oil	3,000.00	-	2,638.66	1,059.32	3,000.00	3,000.00
Vehicle & Equip Supplies	3,000.00	-	212.93	30.00	3,000.00	3,000.00
Uniforms	2,000.00	-	-	991.10	2,000.00	2,000.00
Chemicals-Rut Crk	10,000.00	5,385.00	7,020.00	10,530.00	27,500.00	27,500.00
Vehicles	-	(15,000.00)	6,449.58	-	0.00	-
Treatment Totals	538,963.32	(4,860.00)	580,376.58	327,359.25	623,938.99	624,863.15

SEWER FUND

FY 26 BUDGET

FY 27 BUDGET

Account Name	FY 26 Approved	FY 26 Recommended less FY25 Adopted=Difference	FY 25 EOY	FY 26 @ 12/31/25	FY 27 Department Request	FY 27 TM Recommended
SEWER MAINTENANCE DEPARTMENT			SEWER MAINTENANCE DEPARTMENT			
Wages	132,369.94	(5,148.66)	113,378.31	37,751.06	131,050.71	131,050.71
PT Wages	3,529.57	2,738.40	1,098.41	530.96	3,564.36	3,564.36
Other Pay/Holiday	2,053.10	89.54	143.53	23.93	2,085.81	2,085.81
FICA	10,553.38	(177.53)	8,778.22	2,634.98	10,888.73	10,888.73
VRS	27,175.55	(1,393.91)	22,643.08	7,691.91	23,388.27	23,388.27
Health Insurance	28,161.00	(2,439.11)	23,084.42	8,360.58	30,132.00	30,132.00
Group Life Insurance	1,561.97	(60.75)	1,301.63	442.16	874.79	874.79
Long-Term Disability	97.10	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	1,367.14	205.09	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	-	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	216,868.75	(11,089.83)	179,742.85	69,948.12	223,585.62	223,585.62
Sliplining Project		-	284625	87,861.48		

SEWER FUND

FY 26 BUDGET

FY 27 BUDGET

Account Name	FY 26 Approved	FY 26 Recommended less FY25 Adopted=Difference	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	232287.3404	7,631.77	(9,911.29)	116,143.65	240,178.33	240,178.33
Sterling Bank WWTP Refi Int	38019.5276	(7,631.74)	43,789.26	19,981.00	30,128.55	30,128.55
Sewer Rehab Principle	72094.24	983.95	18.78	35,849.34	73,091.80	73,091.80
Sewer Rehab Interest	43,441.76	(983.95)	44,425.71	21,918.66	42,444.19	42,444.19
Debt Reserve		-		-		
Capital Program		(250,000.00)		-		77,044.53
Debt Totals	385,842.87	(249,999.97)	78,322.46	193,892.65	385,842.87	462,887.40
Sewer Fund Expense Totals	1,284,487.22	(254,890.19)	1,330,818.60	749,529.12	1,359,894.24	1,443,862.93

GARBAGE FUND

FY 26 BUDGET

FY 27 BUDGET

Account Name	FY 26 Approved	FY 26 Recommended less FY25 Adopted=Difference	FY 25 EOY	FY 26 @ 12/31/25	FY 27 Department Request	FY 27 TM Recommended
GARBAGE REVENUE						
Garbage IT Charges	147,337.50	362.50	148,562.78	74,691.41	153,491.00	153,491.00
Garbage OT Charges	19,512.50	(1,300.00)	20,465.55	10,198.06	20,384.00	20,384.00
Penalties	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	\$ 171,850.00	\$ (937.50)	\$ 173,760.59	\$ 87,708.70	178,875.00	\$ 180,187.22

TOWN MANAGER						
Wages	1,282.94	(2,387.63)	3,670.48	1,916.04	1,307.96	1,307.96
PT Wages	-	-	356.49	-	-	-
FICA	98.14	(182.66)	323.46	154.59	100.06	100.06
VRS	308.29	(573.75)	972.08	557.31	263.42	263.42
Health Insurance	125.16	(243.52)	333.57	186.84	133.92	133.92
Group Life Insurance	15.14	(28.17)	43.10	22.57	8.37	8.37
STD/Long-Term Disability	6.77	(12.61)	17.60	10.08	6.91	6.91
Contingency	7,087.50	1,940.83	-	-	7,087.50	7,087.50
Town Manager Totals	\$ 8,923.94	\$ (1,487.51)	\$ 5,716.78	\$ 2,847.43	8,908.13	\$ 8,908.13

FINANCE DEPARTMENT						
Wages	1043.58	(760.86)	1,843.02	1,109.31	1,671.98	1,671.98
PT Wages	281.82	13.01	237.33	125.19	293.69	293.69
FICA	169.42	10.82	149.06	88.33	150.37	150.37
VRS	430.50	27.91	343.36	180.61	315.54	315.54
Health Insurance	375.48	6.80	297.08	62.11	330.42	330.42
Group Life Insurance	22.81	1.52	19.18	9.93	10.70	10.70
Hybrid Disability	5.08	0.23	3.79	3.01	5.63	5.63
Finance Totals	2,328.67	(700.59)	2,892.82	1,578.49	2,778.34	2,778.34

GARBAGE FUND

FY 26 BUDGET

FY 27 BUDGET

Account Name	FY 26 Approved	FY 26 Recommended less FY25 Adopted=Difference	FY 25 EOY	FY 26 @ 12/31/25	FY 27 Department Request	FY 27 TM Recommended
GARBAGE EXPENSES						
Collection In-Town	135,559.68	2,609.76	133,104.00	69,047.04	143,568.00	143,568.00
Collection Out of Town	20,824.80	(578.40)	18,531.18	9,097.92	20,736.00	20,736.00
Garbage Totals	\$ 156,384.48	\$ 2,031.36	\$ 151,635.18	\$ 78,144.96	164,304.00	\$ 164,304.00

GARBAGE MAINTENANCE DEPARTMENT						
Wages	2,941.55	(301.58)	2,519.29	838.72	2,912.24	2,912.24
PT Wages		-		-		
Other Pay/Holiday	45.62	1.99	3.18	0.52	46.35	46.35
FICA	228.52	(22.92)	193.20	57.54	235.91	235.91
VRS	334.54	(345.31)	503.22	170.86	311.05	311.05
Health Insurance	625.80	(111.55)	516.57	185.76	669.60	669.60
Group Life Insurance	34.71	(3.56)	29.08	9.84	19.44	19.44
Hybrid Disability	2.16	2.16		-	2.16	2.16
Maintenance Totals	4,212.90	(780.77)	\$ 3,764.54	\$ 1,263.24	4,196.75	4,196.75

Garbage Fund Expense Total	\$ 171,850.00	\$ (937.50)	\$ 164,009.32	\$ 83,834.12	180,187.22	\$ 180,187.22
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VIIC DEVELOPMENT AUT

FY 26 BUDGET

FY 267 BUDGET

Account Name	FY 26 Approved	FY 26 Recommended less FY25 Adopted=Difference	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	64,795.16	(17.60)	64,795.16		64,795.16	64,795.16
Zoning Fees		-	-		-	-
Bond Issue	2,612.50	(1,277.50)	3,890.00	2,612.50	2,612.50	2,612.50
Home Owners Reimb	1,718.82	(204.18)	1,718.82		1,718.82	1,718.82
Transfer from Other Funds	4,349.58	4,349.58	4,349.58	4,349.58	2,740.65	2,740.65
Transfer from Fund Balance						90,815.85
Revenue Totals	73,476.06	2,850.30	74,753.56	6,962.08	71,867.13	162,682.98
IDA EXPENSES						
Wages					\$ 9,519.09	\$ 9,519.09
PT Wages	12,654.87	3,160.84	13,058.28	6,371.23	13,072.31	13,072.31
FICA	968.10	241.81	998.92	487.38	1,000.03	1,000.03
Worker's Comp	449.22	175.48	227.08	-	460.63	460.63
Repair & Maint. Svcs		-	-	-	-	-
Professional Services		-	-	-	-	-
Electrical Svcs	330.00	30.00	351.52	170.04	350.00	350.00
Dues & Membership	2,800.00	-	2,658.00	2,658.00	2,800.00	2,800.00
Transfer to IDA fund bal	56,273.87	(757.83)	-	-	-	-
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	73,476.06	2,850.30	17,293.80	9,686.65	162,682.98	162,682.98

TOWN OF AMHERST
CAPITAL IMPROVEMENT PROGRAM FY26-27

Project Description & Ranking	CIP Committee Evaluation	Planning Commission Ranking	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			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 V
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					
Dog Park Road Maintenance	18		65,000.00			18,200.00	18,200.00	47,000.00	All Funds
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
Christian Springs Replacement			3,150,000.00			3,150,000.00			Grant and Water
Second Street Replacement			2,000,000.00				2,000,000.00		
Waugh's Ferry Road Replacement			3,000,000.00			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 and Water
Compliance With Water Withdrawal	15		120,000.00	120,000.00					Water Fund
			TOTAL	10,687,027.02	365,096.70	356,551.07	6,339,781.07	2,126,129.94	3,823,052.24

Town of Amherst Planning and Zoning
Fees
FY 26/27

Application Type	Application Fee
Permitted Use	No fee
Special Use Permit	\$500
Zoning Map Amendment	\$500 + \$150/acre over 5 acres
Variance	\$500
Site Plan	\$500 + \$150/acre
Any other application to the Board of Zoning Appeals	\$300
Preliminary Plat	\$150
Final Plat	\$150 + \$50/lot

FY27 TOWN OF AMHERST VEHICLES

MAKE	MODEL	YEAR	VIN NUMBER	MILEAGE
POLICE				
Chevrolet	Tahoe (Car 103)	2023	6501	19,676
Ford	Interceptor (Car 102)	2021	6442	0
Chevrolet	Tahoe (Car 101)	2022	2110	30,904
Ford	Interceptor (Car 104)	2023	7767	12,016
Ford	Interceptor (Spare)	2017	7002	106,514
Ford	Interceptor (Car 106)	2021	6441	50,121
Chevy	Tahoe (Car 105)	2023	6466	0
MAINTENANCE				
Ford	SUV	2007	7723	107,411
Dodge	Pickup	2014	4675	92,462
Chevy	Pickup	2011	5012	96,425
Dodge	Work Truck	2013	7481	87,505
GMC	Dump Truck	2003	9981	51,409
Chevy	2500 Pick up	2023	8667	13,220
Dodge	Buddy	2012	9843	83,629
Honda	Accord	2024	4253	
UTILITIES				
Dodge	Water	2008	4271	121,221
Ford	Explorer-Moved from Police	2014	8654	126,951
Ford	Explorer-Moved from Police	2017	254	130,377

Undesignated Fund Balance and Contingency Calculation For FY27

Permanent Fund principal for the <u>General</u> Fund		GF Revenues	\$	2,039,141
(based on proposed FY27 Budget)		Administration Fee (covered in W & S Funds)		-
		Net GF Revenues	\$	2,039,141
Reserve per October 2010 policy	15%	Reserve per @		25%
GF target Permanent Fund principal	\$ 305,871.20	GF target Permanent Fund principal	\$	509,785.33 ←

Required contingency in the General Fund		GF Expenses	\$	2,039,141
(based on proposed FY26 Budget)		Reserve per October 2010 policy		3.0%
		GF Contingency	\$	61,174 ←

Permanent Fund principal for the Water Fund (based on the proposed FY26 Budget)

<u>Fund 501 WATER FUND</u>	<u>FY27 Budget</u>		
DEBT SERVICE	\$ 454,049	Debt	454,049
ALL OTHER EXPENSES	\$ 1,140,721	25%/Operation	\$ 285,180
Total		WF target Permanent Fund principal	\$ 739,229 ←

Permanent Fund principal for the Sewer Fund (based on the proposed FY26 Budget)

<u>Fund 502 SEWER FUND</u>	<u>FY27 Budget</u>		
DEBT SERVICE	\$ 385,843	Debt	385,843
ALL OTHER EXPENSES	\$ 980,976	25%/Operation	\$ 245,244
Total		SF target Permanent Fund principal	\$ 631,087 ←

Permanent Fund principal for the Garbage Fund (based on the proposed FY26 Budget)

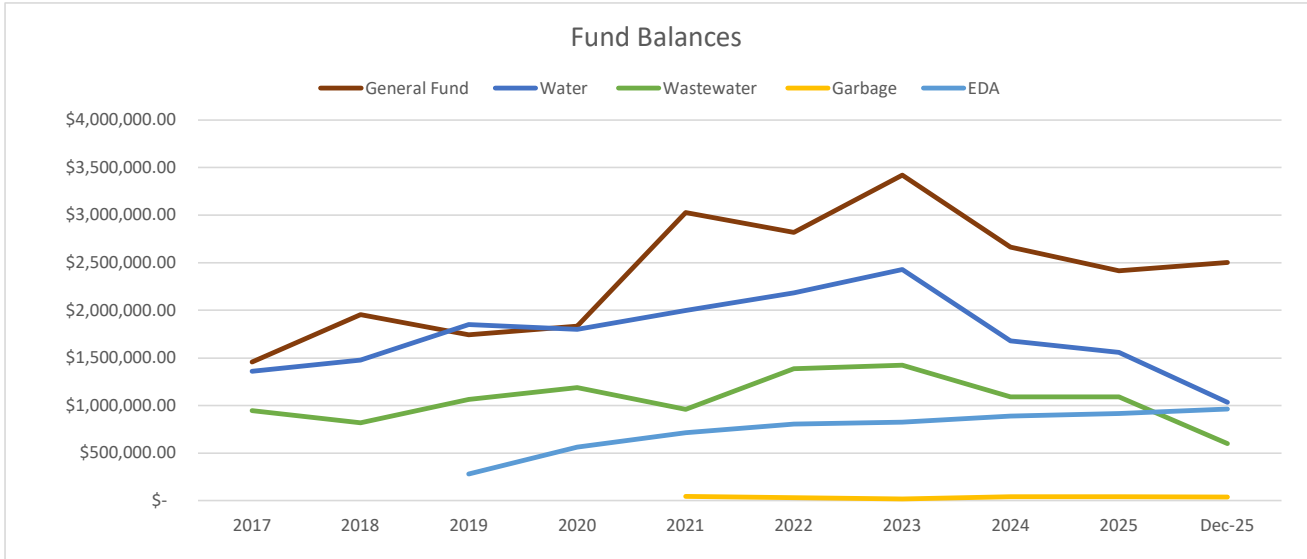
<u>Fund 514 GARBAGE FUND</u>	<u>FY27 Budget</u>		
ALL EXPENSES	180,187	25% operations	\$ 45,047
		Garb target Permanent Fund principal	\$ 45,047

Total of all undesignated fund balances \$ 1,925,148

General Fund Permanent Fund	\$	509,785
General Fund Contingency	\$	61,174
Water Fund Permanent Fund	\$	739,229
Sewer Fund Permanent Fund	\$	631,087
Garbage Fund Permanent Fund	\$	45,047

Fund Balances and Analysis of Reserves

Year	General Fund	Water	Wastewater	Garbage	EDA
2017	\$ 1,458,055.00	\$ 1,360,124.00	\$ 946,198.00		
2018	\$ 1,954,032.00	\$ 1,477,324.00	\$ 819,116.00		
2019	1,743,817.00	1,848,141.00	1,063,572.00		280,479.00
2020	1,834,360.00	1,799,144.00	1,188,806.00		562,748.00
2021	3,028,753.05	1,997,481.00	960,340.00	46,366.62	716,372.00
2022	2,819,767.00	2,182,806.34	1,386,953.67	31,267.44	804,400.44
2023	3,421,520.32	2,427,154.32	1,424,549.28	19,537.02	825,096.00
2024	2,664,616.36	1,680,260.16	1,090,104.10	40,519.48	888,681.99
2025	2,414,271.55	1,556,107.15	1,090,104.10	40,519.48	913,542.33
Dec-25	2,503,373.87	1,034,459.03	600,476.29	38,420.34	964,088.86



Losses:

TOWN OF AMHERST DEBT BALANCES & DEBT PAYMENTS

Description	Original Loan Amount	Outstanding Loan Balance at 12/31/25	Interest Rate	Maturity Date	Principal Payment FY27	Interest Payment FY27	Total Debt Payment FY27
Sterling Debt Refi	\$ 3,933,409.44	\$ 1,685,715.73	3.35%	6/30/2030	\$ 353,203.43	\$ 44,306.69	\$ 397,510.12
Mainstreet Water Line	\$ 2,368,672.03	1,761,255.21	2.25%	1/1/2047	\$ 85,688.06	\$ 37,263.62	\$ 122,951.68
60 W. Water Line	\$ 565,935.00	364,051.20	3.00%	7/1/2043	\$ 18,810.20	\$ 10,233.78	\$ 29,043.98
Sewer Sliplining Project	\$ 3,414,000.00	\$ 3,156,407.07	3.63%	2/10/2062	\$ 73,091.80	\$ 42,444.19	\$ 115,535.99
Water Treatment Plan Re	\$ 3,730,000.00	\$ 3,490,960.91	2.50%	7/1/2052	\$ 97,299.65	\$ 77,550.53	\$ 174,850.18

Outstanding Debt Balances							
	Sliplining	Sterling Refi	60 WL	Main St. WL	WTP Loan	Total	
FY 2025	3,120,668.86	1,828,048.64	364,051.20	\$ 1,761,255.21	\$ 3,537,701.43	\$ 7,491,056.48	
FY 2026	3,048,574.62	1,486,449.61	345,792.90	\$ 1,677,463.08	\$ 3,443,682.87	\$ 6,953,388.46	
FY 2027	2,975,482.81	1,233,244.99	326,982.73	\$ 1,591,775.02	\$ 3,347,489.44	\$ 6,499,492.18	
FY 2028	2,901,492.96	868,042.60	307,604.03	\$ 1,504,148.13	\$ 3,249,070.85	\$ 5,928,865.61	
FY 2029	2,826,365.98	389,981.55	287,639.61	\$ 1,414,538.55	\$ 3,148,375.60	\$ 5,240,535.31	
FY 2030	2,750,199.48	0	267,071.77	\$ 1,322,901.41	\$ 3,045,351.05	\$ 4,635,324.23	
FY 2031	2,672,979.06		245,882.27	\$ 1,229,190.84	\$ 2,939,943.30	\$ 4,415,016.41	
FY 2032	2,594,791.93		224,052.32	\$ 1,133,359.93	\$ 2,832,097.23	\$ 4,189,509.48	
FY 2033	2,515,421.14		212,891.14	\$ 1,084,634.39	\$ 2,721,756.46	\$ 4,019,281.99	

Town of Amherst Pay Plan July 1, 2026-June 30, 2027		Lowest Wage		22175.36 per year		Step Increase		0.02													
Step:		Hours/yr		2080		Grade Increase		0.06													
Grade:	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21
1	\$ 22,175.36	\$ 22,618.87	\$ 23,071.24	\$ 23,532.67	\$ 24,003.32	\$ 24,483.39	\$ 24,973.06	\$ 25,472.52	\$ 25,981.97	\$ 26,501.61	\$ 27,031.64	\$ 27,572.27	\$ 28,123.72	\$ 28,686.19	\$ 29,259.92	\$ 29,845.11	\$ 30,442.02	\$ 31,050.86	\$ 31,671.87	\$ 32,305.31	\$ 32,951.42
	\$ 10.66	\$ 10.87	\$ 11.09	\$ 11.31	\$ 11.54	\$ 11.77	\$ 12.01	\$ 12.25	\$ 12.49	\$ 12.74	\$ 13.00	\$ 13.26	\$ 13.52	\$ 13.79	\$ 14.07	\$ 14.35	\$ 14.64	\$ 14.93	\$ 15.23	\$ 15.53	\$ 15.84
2	\$ 23,505.88	\$ 23,976.00	\$ 24,455.52	\$ 24,944.63	\$ 25,443.52	\$ 25,952.39	\$ 26,471.44	\$ 27,000.87	\$ 27,540.89	\$ 28,091.70	\$ 28,653.54	\$ 29,226.61	\$ 29,811.14	\$ 30,407.36	\$ 31,015.51	\$ 31,635.82	\$ 32,268.54	\$ 32,913.91	\$ 33,571.19	\$ 34,243.63	\$ 34,928.50
	\$ 11.30	\$ 11.53	\$ 11.76	\$ 11.99	\$ 12.23	\$ 12.48	\$ 12.73	\$ 12.98	\$ 13.24	\$ 13.51	\$ 13.78	\$ 14.05	\$ 14.33	\$ 14.62	\$ 14.91	\$ 15.21	\$ 15.51	\$ 15.82	\$ 16.14	\$ 16.46	\$ 16.79
3	\$ 24,916.23	\$ 25,414.56	\$ 25,922.85	\$ 26,441.31	\$ 26,970.13	\$ 27,509.54	\$ 28,059.73	\$ 28,620.92	\$ 29,193.34	\$ 29,777.21	\$ 30,372.75	\$ 30,980.21	\$ 31,599.81	\$ 32,231.81	\$ 32,876.44	\$ 33,533.97	\$ 34,204.65	\$ 34,888.74	\$ 35,586.52	\$ 36,298.25	\$ 37,024.21
	\$ 11.98	\$ 12.22	\$ 12.46	\$ 12.71	\$ 12.97	\$ 13.23	\$ 13.49	\$ 13.76	\$ 14.04	\$ 14.32	\$ 14.60	\$ 14.89	\$ 15.19	\$ 15.50	\$ 15.81	\$ 16.12	\$ 16.44	\$ 16.77	\$ 17.11	\$ 17.45	\$ 17.80
4	\$ 26,411.21	\$ 26,939.43	\$ 27,478.22	\$ 28,027.79	\$ 28,588.34	\$ 29,160.11	\$ 29,743.31	\$ 30,338.18	\$ 30,944.94	\$ 31,563.84	\$ 32,195.12	\$ 32,839.02	\$ 33,495.80	\$ 34,165.71	\$ 34,849.03	\$ 35,546.01	\$ 36,256.93	\$ 36,982.07	\$ 37,721.71	\$ 38,476.14	\$ 39,245.67
	\$ 12.70	\$ 12.95	\$ 13.21	\$ 13.47	\$ 13.74	\$ 14.02	\$ 14.30	\$ 14.59	\$ 14.88	\$ 15.17	\$ 15.48	\$ 15.79	\$ 16.10	\$ 16.43	\$ 16.75	\$ 17.09	\$ 17.43	\$ 17.78	\$ 18.14	\$ 18.50	\$ 18.87
5	\$ 27,995.88	\$ 28,555.80	\$ 29,126.91	\$ 29,709.45	\$ 30,303.64	\$ 30,909.71	\$ 31,527.91	\$ 32,158.47	\$ 32,801.64	\$ 33,457.67	\$ 34,126.82	\$ 34,809.36	\$ 35,505.55	\$ 36,215.66	\$ 36,939.97	\$ 37,678.77	\$ 38,432.35	\$ 39,200.99	\$ 39,985.01	\$ 40,784.71	\$ 41,600.41
	\$ 13.46	\$ 13.73	\$ 14.00	\$ 14.28	\$ 14.57	\$ 14.86	\$ 15.16	\$ 15.46	\$ 15.77	\$ 16.09	\$ 16.41	\$ 16.74	\$ 17.07	\$ 17.41	\$ 17.76	\$ 18.11	\$ 18.48	\$ 18.85	\$ 19.22	\$ 19.61	\$ 20.00
6	\$ 29,675.63	\$ 30,269.15	\$ 30,874.53	\$ 31,492.02	\$ 32,121.86	\$ 32,764.30	\$ 33,419.58	\$ 34,087.98	\$ 34,769.73	\$ 35,465.13	\$ 36,174.43	\$ 36,897.92	\$ 37,635.88	\$ 38,388.60	\$ 39,156.37	\$ 39,939.50	\$ 40,738.29	\$ 41,553.05	\$ 42,384.11	\$ 43,231.80	\$ 44,096.43
	\$ 14.27	\$ 14.55	\$ 14.84	\$ 15.14	\$ 15.44	\$ 15.75	\$ 16.07	\$ 16.39	\$ 16.72	\$ 17.05	\$ 17.39	\$ 17.74	\$ 18.09	\$ 18.46	\$ 18.83	\$ 19.20	\$ 19.59	\$ 19.98	\$ 20.38	\$ 20.78	\$ 21.20
7	\$ 31,456.17	\$ 32,085.30	\$ 32,727.00	\$ 33,381.54	\$ 34,049.17	\$ 34,730.16	\$ 35,424.76	\$ 36,133.25	\$ 36,855.92	\$ 37,593.04	\$ 38,344.90	\$ 39,111.80	\$ 39,894.03	\$ 40,691.91	\$ 41,505.75	\$ 42,335.87	\$ 43,182.58	\$ 44,046.23	\$ 44,927.16	\$ 45,825.70	\$ 46,742.22
	\$ 15.12	\$ 15.43	\$ 15.73	\$ 16.05	\$ 16.37	\$ 16.70	\$ 17.03	\$ 17.37	\$ 17.72	\$ 18.07	\$ 18.44	\$ 18.80	\$ 19.18	\$ 19.56	\$ 19.95	\$ 20.35	\$ 20.76	\$ 21.18	\$ 21.60	\$ 22.03	\$ 22.47
8	\$ 33,343.54	\$ 34,010.41	\$ 34,690.62	\$ 35,384.43	\$ 36,092.12	\$ 36,813.96	\$ 37,550.24	\$ 38,301.25	\$ 39,067.27	\$ 39,848.62	\$ 40,645.59	\$ 41,458.50	\$ 42,287.67	\$ 43,133.43	\$ 43,996.10	\$ 44,876.02	\$ 45,773.54	\$ 46,689.01	\$ 47,622.79	\$ 48,576.24	\$ 49,546.75
	\$ 16.03	\$ 16.35	\$ 16.68	\$ 17.01	\$ 17.35	\$ 17.70	\$ 18.05	\$ 18.41	\$ 18.78	\$ 19.16	\$ 19.54	\$ 19.93	\$ 20.33	\$ 20.74	\$ 21.15	\$ 21.58	\$ 22.01	\$ 22.45	\$ 22.90	\$ 23.35	\$ 23.82
9	\$ 35,344.15	\$ 36,051.04	\$ 36,772.06	\$ 37,507.50	\$ 38,257.65	\$ 39,022.80	\$ 39,803.26	\$ 40,599.32	\$ 41,411.31	\$ 42,239.54	\$ 43,084.33	\$ 43,946.01	\$ 44,824.93	\$ 45,721.43	\$ 46,635.86	\$ 47,568.58	\$ 48,519.95	\$ 49,490.35	\$ 50,480.16	\$ 51,489.76	\$ 52,519.55
	\$ 16.99	\$ 17.33	\$ 17.68	\$ 18.03	\$ 18.39	\$ 18.76	\$ 19.14	\$ 19.52	\$ 19.91	\$ 20.31	\$ 20.71	\$ 21.13	\$ 21.55	\$ 21.98	\$ 22.42	\$ 22.87	\$ 23.33	\$ 23.79	\$ 24.27	\$ 24.75	\$ 25.25
10	\$ 37,464.80	\$ 38,214.10	\$ 38,978.38	\$ 39,757.95	\$ 40,553.11	\$ 41,364.17	\$ 42,191.45	\$ 43,035.28	\$ 43,895.99	\$ 44,773.91	\$ 45,669.39	\$ 46,582.77	\$ 47,514.43	\$ 48,464.72	\$ 49,434.01	\$ 50,422.87	\$ 51,431.15	\$ 52,459.77	\$ 53,508.97	\$ 54,579.14	\$ 55,670.73
	\$ 18.01	\$ 18.37	\$ 18.74	\$ 19.11	\$ 19.50	\$ 19.89	\$ 20.28	\$ 20.69	\$ 21.10	\$ 21.53	\$ 21.96	\$ 22.40	\$ 22.84	\$ 23.30	\$ 23.77	\$ 24.24	\$ 24.73	\$ 25.22	\$ 25.73	\$ 26.24	\$ 26.76
11	\$ 39,712.69	\$ 40,506.95	\$ 41,317.09	\$ 42,143.43	\$ 42,986.30	\$ 43,846.02	\$ 44,722.94	\$ 45,617.40	\$ 46,529.75	\$ 47,460.34	\$ 48,409.55	\$ 49,377.74	\$ 50,365.30	\$ 51,372.67	\$ 52,400.05	\$ 53,448.06	\$ 54,517.02	\$ 55,607.36	\$ 56,719.50	\$ 57,853.89	\$ 59,010.97
	\$ 19.09	\$ 19.47	\$ 19.86	\$ 20.26	\$ 20.67	\$ 21.08	\$ 21.50	\$ 21.93	\$ 22.37	\$ 22.82	\$ 23.27	\$ 23.74	\$ 24.21	\$ 24.70	\$ 25.19	\$ 25.70	\$ 26.21	\$ 26.73	\$ 27.27	\$ 27.81	\$ 28.37
12	\$ 42,095.45	\$ 42,937.36	\$ 43,796.11	\$ 44,672.03	\$ 45,565.47	\$ 46,476.78	\$ 47,406.32	\$ 48,354.44	\$ 49,321.53	\$ 50,307.96	\$ 51,314.12	\$ 52,340.41	\$ 53,387.21	\$ 54,454.96	\$ 55,544.06	\$ 56,654.94	\$ 57,788.04	\$ 58,943.80	\$ 60,122.67	\$ 61,325.13	\$ 62,551.53
	\$ 20.24	\$ 20.64	\$ 21.06	\$ 21.48	\$ 21.91	\$ 22.34	\$ 22.79	\$ 23.25	\$ 23.71	\$ 24.19	\$ 24.67	\$ 25.16	\$ 25.67	\$ 26.18	\$ 26.70	\$ 27.24	\$ 27.78	\$ 28.34	\$ 28.91	\$ 29.48	\$ 30.07
13	\$ 44,621.18	\$ 45,513.60	\$ 46,423.88	\$ 47,352.35	\$ 48,299.40	\$ 49,265.39	\$ 50,250.70	\$ 51,255.71	\$ 52,280.83	\$ 53,326.44	\$ 54,392.97	\$ 55,480.83	\$ 56,590.54	\$ 57,722.18	\$ 58,876.70	\$ 60,054.23	\$ 61,255.32	\$ 62,480.43	\$ 63,730.03	\$ 65,004.64	\$ 66,304.73
	\$ 21.45	\$ 21.88	\$ 22.32	\$ 22.77	\$ 23.22	\$ 23.69	\$ 24.16	\$ 24.64	\$ 25.14	\$ 25.64	\$ 26.15	\$ 26.67	\$ 27.21	\$ 27.75	\$ 28.31	\$ 28.87	\$ 29.45	\$ 30.04	\$ 30.64	\$ 31.25	\$ 31.88
14	\$ 47,298.45	\$ 48,244.42	\$ 49,209.31	\$ 50,193.50	\$ 51,197.37	\$ 52,221.31	\$ 53,265.74	\$ 54,331.05	\$ 55,417.68	\$ 56,526.03	\$ 57,656.55	\$ 58,809.68	\$ 59,985.87	\$ 61,185.59	\$ 62,409.30	\$ 63,657.49	\$ 64,930.64	\$ 66,229.25	\$ 67,553.84	\$ 68,904.91	\$ 70,283.01
	\$ 22.74	\$ 23.19	\$ 23.66	\$ 24.13	\$ 24.61	\$ 25.11	\$ 25.61	\$ 26.12	\$ 26.64	\$ 27.18	\$ 27.72	\$ 28.27	\$ 28.84	\$ 29.42	\$ 30.00	\$ 30.60	\$ 31.22	\$ 31.84	\$ 32.48	\$ 33.13	\$ 33.79
15	\$ 50,136.36	\$ 51,139.09	\$ 52,161.62	\$ 53,205.11	\$ 54,269.21	\$ 55,354.59	\$ 56,461.68	\$ 57,590.92	\$ 58,742.74	\$ 59,917.59	\$ 61,115.94	\$ 62,338.26	\$ 63,585.03	\$ 64,856.73	\$ 66,153.86	\$ 67,476.94	\$ 68,826.48	\$ 70,203.01	\$ 71,607.07	\$ 73,039.21	\$ 74,499.99
	\$ 24.10	\$ 24.59	\$ 25.08	\$ 25.58	\$ 26.09	\$ 26.61	\$ 27.15	\$ 27.69	\$ 28.24	\$ 28.81	\$ 29.38	\$ 29.97	\$ 30.57	\$ 31.18	\$ 31.80	\$ 32.44	\$ 33.09	\$ 33.75	\$ 34.43	\$ 35.12	\$ 35.82
16	\$ 53,144.54	\$ 54,207.43	\$ 55,291.58	\$ 56,397.41	\$ 57,525.36	\$ 58,675.87	\$ 59,849.38	\$ 61,046.37	\$ 62,267.30	\$ 63,512.65	\$ 64,782.90	\$ 66,078.56	\$ 67,400.13	\$ 68,748.13	\$ 70,123.09	\$ 71,525.55	\$ 72,956.07	\$ 74,415.19	\$ 75,903.49	\$ 77,421.56	\$ 78,969.99
	\$ 25.55	\$ 26.06	\$ 26.58	\$ 27.11	\$ 27.66	\$ 28.21	\$ 28.77	\$ 29.35	\$ 29.94	\$ 30.53	\$ 31.15	\$ 31.77	\$ 32.40	\$ 33.05	\$ 33.71	\$ 34.39	\$ 35.08	\$ 35.78	\$ 36.49	\$ 37.22	\$ 37.97
17	\$ 56,333.21	\$ 57,459.88	\$ 58,609.07	\$ 59,781.26	\$ 60,976.88	\$ 62,196.42	\$ 63,440.35	\$ 64,709.15	\$ 66,003.34	\$ 67,323.40	\$ 68,669.87	\$ 70,043.27	\$ 71,444.14	\$ 72,873.02	\$ 74,330.48	\$ 75,817.09	\$ 77,333.43	\$ 78,880.10	\$ 80,457.70	\$ 82,066.85	\$ 83,708.19
	\$ 27.08	\$ 27.62	\$ 28.18	\$ 28.74	\$ 29.32	\$ 29.90	\$ 30.50	\$ 31.11	\$ 31.73	\$ 32.37	\$ 33.01	\$ 33.67	\$ 34.35	\$ 35.04	\$ 35.74	\$ 36.45	\$ 37.18	\$ 37.92	\$ 38.68	\$ 39.46	\$ 40.24
18	\$ 59,713.21	\$ 60,907.47	\$ 62,125.62	\$ 63,368.13	\$ 64,635.49	\$ 65,928.20	\$ 67,246.77	\$ 68,591.70	\$ 69,963.54	\$ 71,362.81	\$ 72,790.06	\$ 74,245.87	\$ 75,730.78	\$ 77,245.40	\$ 78,790.31	\$ 80,366.11	\$ 81,973.44	\$ 83,612.90	\$ 85,285.16	\$ 86,990.87	\$ 88,730.68
	\$ 28.71	\$ 29.28	\$ 29.87	\$ 30.47	\$ 31.07	\$ 31.70	\$ 32.33	\$ 32.98	\$ 33.64	\$ 34.31	\$ 35.00	\$ 35.70	\$ 36.41	\$ 37.14	\$ 37.88	\$ 38.64	\$ 39.41	\$ 40.20	\$ 41.00	\$ 41.82	\$ 42.66
19	\$ 63,296.00	\$ 64,561.92	\$ 65,853.16	\$ 67,170.22	\$ 68,513.62	\$ 69,883.90	\$ 71,281.57	\$ 72,707.21	\$ 74,161.35	\$ 75,644.58	\$ 77,157.47	\$ 78,700.62	\$ 80,274.63	\$ 81,880.12	\$ 83,517.73	\$ 85,188.08	\$ 86,891.84	\$ 88,629.68	\$ 90,402.27	\$ 92,210.32	\$ 94,054.22
	\$ 30.43	\$ 31.04	\$ 31.66	\$ 32.29	\$ 32.94	\$ 33.60	\$ 34.27	\$ 34.96	\$ 35.65	\$ 36.37	\$ 37.09	\$ 37.84	\$ 38.59	\$ 39.37	\$ 40.15	\$ 40.96	\$ 41.77	\$ 42.61	\$ 43.46	\$ 44.33	\$ 45.22
20	\$ 67,093.76	\$ 68,435.63	\$ 69,804.35	\$ 71,200.43	\$ 72,624.44	\$ 74,076.93	\$ 75,558.47	\$ 77,069.64	\$ 78,611.03	\$ 80,183.25	\$ 81,786.92	\$ 83,422.66	\$ 85,091.11	\$ 86,792.93	\$ 88,528.79	\$ 90,299.36	\$ 92,105.35	\$ 93,947.46	\$ 95,826.41	\$ 97,742	

Range of Checking Accts: First to Last Range of Check Dates: 05/01/26 to 05/31/26
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							
7162	05/01/26	FERGU005 FERGUSON WATERWORKS #7575					482
V6-00698	1	SCH 80 PVC PIPE	34.37	501-4-45000-6007	Expenditure		2 1
				REPAIR & MAINT. SUPPLIES			
7163	05/01/26	FREDE005 FREDERICK ADAMS					482
V6-00697	1	STEEL TOE BOOTS	142.14	502-4-44000-6011	Expenditure		1 1
				UNIFORMS			
7164	05/01/26	GFLN005 GFL ENVIRONMENTAL					482
V6-00699	1	WWTP SLUDGE REMOVAL	885.05	502-4-44000-3120	Expenditure		3 1
				SLUDGE & TRASH REMOVAL-RUT CRK.			
7165	05/01/26	HICKE005 HICKEY PLUMBING AIR & ELEC					482
V6-00700	1	GEN COOLANT PD	550.00	100-4-31100-3310	Expenditure		4 1
				REPAIR & MAINT. SVCS			
7166	05/01/26	IHMCB005 I.H. MCBRIDE SIGN COMPANY					482
V6-00702	1	ROY HUNT MILITARY FLAG	125.00	100-4-12110-5000	Expenditure		8 1
				CONTINGENCY REQUIREMENT			
7167	05/01/26	MANSF005 MANSFIELD OIL COMPANY					482
V6-00701	1	4/1-4/15/2026	1,188.42	100-4-31100-6008	Expenditure		5 1
				FUEL			
V6-00701	2	4/1-4/15/2026	473.21	100-4-43200-6008	Expenditure		6 1
				FUEL			
V6-00701	3	4/1-4/15/2026	142.69	502-4-44000-6008	Expenditure		7 1
				FUEL/OIL			
			<u>1,804.32</u>				
7168	05/01/26	PACEA005 PACE ANALYTICAL SERVICES, INC.					482
V6-00704	1	2630665748	1,659.00	501-4-44000-3140	Expenditure		9 1
				TESTING SERVICES			
V6-00705	1	2630660164	593.00	501-4-44000-3140	Expenditure		10 1
				TESTING SERVICES			
V6-00706	1	2630656254	67.00	501-4-44000-3140	Expenditure		11 1
				TESTING SERVICES			
V6-00707	1	2630677061	309.00	501-4-44000-3140	Expenditure		12 1
				TESTING SERVICES			
V6-00708	1	2630677161	247.00	502-4-44000-3140	Expenditure		13 1
				TESTING SERVICES			
V6-00709	1	2630677179	282.00	502-4-44000-3140	Expenditure		14 1
				TESTING SERVICES			
V6-00710	1	2630676762	247.00	502-4-44000-3140	Expenditure		15 1
				TESTING SERVICES			
			<u>3,404.00</u>				
7169	05/01/26	TMOBI005 T-MOBILE					482
V6-00711	1	3/15-4/14/2026	147.84	100-4-43200-5230	Expenditure		16 1
				TELECOMMUNICATION			

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									
7170	05/05/26	CENTR005 CENTRAL TECHNOLOGY SOLUTIONS							484
V6-00717	1	5/01-5/31/26	637.59	100-4-43200-5230 TELECOMMUNICATION	Expenditure		1	1	
7171	05/05/26	PACEA005 PACE ANALYTICAL SERVICES, INC.							484
V6-00719	1	2630677825	247.00	502-4-44000-3140 TESTING SERVICES	Expenditure		2	1	
V6-00720	1	2630675756	85.00	501-4-44000-3140 TESTING SERVICES	Expenditure		3	1	
			<u>332.00</u>						
7172	05/05/26	TREAS005 TREASURER OF VIRGINIA							484
V6-00722	1	JC PESTICIDE RECERT	25.00	100-4-43200-6013 AG SUPPLIES	Expenditure		6	1	
7173	05/05/26	WELLS005 WELLS PAVING SERVICES							484
V6-00721	1	PARK ROAD/ROAD PATCHES	16,000.00	100-4-43200-8005 EQUIPMENT/VEHICLES	Expenditure		4	1	
V6-00721	2	PARK ROAD/ROAD PATCHES	6,000.00	501-4-45000-6007 REPAIR & MAINT. SUPPLIES	Expenditure		5	1	
			<u>22,000.00</u>						
7179	05/13/26	APPAL005 APPALACHIAN POWER							486
V6-00729	1	STREETLIGHTS TO 4/30/26	2,472.39	100-4-41320-5100 STREETLIGHTS	Expenditure		1	1	
7180	05/13/26	BBTBA005 TRUIST BANK							486
V6-00739	1	WALMART COUNCIL MT FOOD VH	48.26	100-4-12110-5000 CONTINGENCY REQUIREMENT	Expenditure		12	1	
V6-00739	2	ADOBE SM	12.99	100-4-12110-3150 PROFESSIONAL SVCS	Expenditure		13	1	
V6-00739	3	N&A SM	19.99	100-4-12110-5810 DUES & MEMBERSHIPS	Expenditure		14	1	
V6-00739	4	MARATHON CONFERENCE GAS PM	18.05	100-4-43200-6008 FUEL	Expenditure		15	1	
V6-00739	5	USPS SEND METERS BACK PM	13.75	100-4-12420-5501 TRAVEL-MILEAGE/HOTEL/CONFERENCE	Expenditure		16	1	
V6-00739	6	WASABI CLOUD STORAGE PM	25.41	100-4-12510-3150 I.T. SERVICES	Expenditure		17	1	
V6-00739	7	BEEN VERIFIED PM	29.99	100-4-12420-3150 PROFESSIONAL SVCS	Expenditure		18	1	
V6-00739	8	PSI EXAMS BS	128.00	100-4-43200-5501 TRAVEL-MILEAGE/CONFERENCE/HOTEL	Expenditure		19	1	
V6-00739	9	STARLINK BS	65.00	100-4-43200-5230 TELECOMMUNICATION	Expenditure		20	1	
V6-00739	10	CLAUDE AI SUBSCRIPTION RW	200.00	100-4-31100-6001 OFFICE SUPPLIES	Expenditure		21	1	
V6-00739	11	BOUNCE HOUSE FIRST RESP RW	685.47	100-4-31100-5700 EVENTS	Expenditure		22	1	
V6-00739	12	2 TAV CLASSES - WW	285.00	100-4-12420-5501 TRAVEL-MILEAGE/HOTEL/CONFERENCE	Expenditure		23	1	

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									
7180		TRUIST BANK Continued							
V6-00739	13	FOOD LION TRASH BAGS GSW	66.14	502-4-44000-6004	Expenditure		24		1
				LAB SUPPLIES					
			<u>1,598.05</u>						
7181	05/13/26	DENNI005 DENNIS JOHNSON							486
V6-00730	1	INDEPENDENCE EVENT	2,000.00	100-4-31100-5700	Expenditure		2		1
				EVENTS					
7182	05/13/26	DIVER005 DIVERSIFIED INTEGRATION, INC							486
V6-00731	1	ANNUAL PLANTS LAB EQUIP CALIB	900.00	501-4-44000-6004	Expenditure		3		1
				LAB SUPPLIES					
V6-00731	2	ANNUAL PLANTS LAB EQUIP CALIB	780.00	502-4-44000-6004	Expenditure		4		1
				LAB SUPPLIES					
			<u>1,680.00</u>						
7183	05/13/26	GREG005 GREGORYS GENERAL AUTO REPAIR							486
V6-00732	1	FORD EXPLORER OIL & SERVICE	71.00	100-4-31100-6009	Expenditure		5		1
				VEHICLE/POWER EQUIPMENT SUPPLIES					
7184	05/13/26	HARRI005 HARRIS TIRE COMPANY							486
V6-00733	1	TAHOE TIRES	803.95	100-4-31100-6009	Expenditure		6		1
				VEHICLE/POWER EQUIPMENT SUPPLIES					
7185	05/13/26	PACEA005 PACE ANALYTICAL SERVICES, INC.							486
V6-00734	1	2630677977	247.00	502-4-44000-3140	Expenditure		7		1
				TESTING SERVICES					
V6-00735	1	2630678514	247.00	502-4-44000-3140	Expenditure		8		1
				TESTING SERVICES					
V6-00736	1	2630678628	247.00	502-4-44000-3140	Expenditure		9		1
				TESTING SERVICES					
V6-00737	1	2630679102	567.00	501-4-44000-3140	Expenditure		10		1
				TESTING SERVICES					
			<u>1,308.00</u>						
7186	05/13/26	SUPPL005 THE SUPPLY ROOM							486
V6-00738	1	CALC PAPER, TAPE, PENS	46.16	100-4-12420-6001	Expenditure		11		1
				OFFICE SUPPLIES					
7187	05/13/26	VERIZ005 VERIZON							486
V6-00740	1	4/2-5/1/2026	200.24	502-4-44000-5230	Expenditure		25		1
				TELECOMMUNICATIONS					
7188	05/19/26	VILLA005 VILLAGE GARDEN CLUB							383
V5-00848	1	FY25 DONATION	2,816.08	100-4-72100-5600	Expenditure		19		1
				VILLAGE GARDEN CLUB CONTRI.					
7189	05/21/26	BALLO005 BALLOON DUDE TRAVIS							488
V6-00747	1	INDEPENDENCE DAY EVENT	400.00	100-4-31100-5700	Expenditure		1		1
				EVENTS					

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									
7190	05/21/26	DARRY005 DARRYL DWAYNE TUGGLE					488		
V6-00749	1	MAYOR TOLL REIMBURSEMENT	37.00	100-4-11010-5501	Expenditure		3	1	
				TRAVEL-MILAGE/HOTELS/CONFERENCE					
7191	05/21/26	DISCO005 DISCOUNT PORTABLE RESTROOMS					488		
V6-00748	1	MILL CREEK PARK PORTAPOTTY	100.00	100-4-43200-6007	Expenditure		2	1	
				REPAIR & MAINT. SUPPLIES					
7192	05/21/26	GREG0005 GREGORYS GENERAL AUTO REPAIR					488		
V6-00750	1	OIL CHEVY TAHOE	87.00	100-4-31100-6009	Expenditure		4	1	
				VEHICLE/POWER EQUIPMENT SUPPLIES					
V6-00751	1	OIL CHANGE FORD EXPLORER	71.00	100-4-31100-6009	Expenditure		5	1	
				VEHICLE/POWER EQUIPMENT SUPPLIES					
			<u>158.00</u>						
7193	05/21/26	HILLH005 HILL HARDWARE CORPORATION					488		
V6-00752	1	APRIL	186.63	100-4-43200-6007	Expenditure		6	1	
				REPAIR & MAINT. SUPPLIES					
V6-00752	2	APRIL	73.54	501-4-45000-6007	Expenditure		7	1	
				REPAIR & MAINT. SUPPLIES					
V6-00752	3	APRIL	67.00	100-4-43200-5410	Expenditure		8	1	
				LEASE OF EQUIPMENT					
V6-00752	4	APRIL	7.69	502-4-45000-6007	Expenditure		9	1	
				REPAIR & MAINT. SUPPLIES					
V6-00752	5	APRIL	1.99	100-4-43200-6009	Expenditure		10	1	
				VEHICLE/POWER EQUIPMENT SUPPLIES					
			<u>336.85</u>						
7194	05/21/26	MARTI010 MARTIN MARIETTA MATERIALS, INC					488		
V6-00756	1	CRUSHER RUN	1,593.98	100-4-31100-5800	Expenditure		14	1	
				FIRE RANGE FEES					
7195	05/21/26	ONSOL005 ONSOLVE, LLC					488		
V6-00753	1	CODE RED	2,700.00	100-4-31100-3400	Expenditure		11	1	
				CODE RED					
7196	05/21/26	PACEA005 PACE ANALYTICAL SERVICES, INC.					488		
V6-00754	1	2630679307	247.00	502-4-44000-3140	Expenditure		12	1	
				TESTING SERVICES					
V6-00755	1	2630679229	247.00	502-4-44000-3140	Expenditure		13	1	
				TESTING SERVICES					
			<u>494.00</u>						
7197	05/21/26	SOUTH015 SOUTHERN COPIER					488		
V6-00758	1	COPY FEES	360.00	100-4-31100-6001	Expenditure		15	1	
				OFFICE SUPPLIES					
7202	05/29/26	AMBRI005 AMBRIAR FLORIST					490		
V6-00760	1	SKIPPY BROWN FUNERAL ARRANGEM	81.00	100-4-12110-5000	Expenditure		11	1	
				CONTINGENCY REQUIREMENT					

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									
7203	05/29/26	AMERI005 AMERICAN FIDELITY ASSURANCE CO					490		
26-00038	1		144.40	100-2-21500-0000	G/L		1	1	
				AMERICAN FIDELITY DISABILITY W/HOLDING					
26-00038	2		19.12	100-2-21600-0000	G/L		2	1	
				CANCER W/HOLDING					
26-00038	3		151.16	100-2-21950-0000	G/L		3	1	
				AMERICAN FIDELITY LIFE W/HOLDING					
26-00038	4		29.70	501-2-21500-0000	G/L		4	1	
				AMERICAN FIDELITY DISABILITY W/HOLDING					
26-00038	5		9.92	501-2-21600-0000	G/L		5	1	
				CANCER W/HOLDING					
26-00038	6		29.70	502-2-21500-0000	G/L		6	1	
				AMERICAN DISABILITY W/HOLDING					
26-00038	7		9.92	502-2-21600-0000	G/L		7	1	
				CANCER W/HOLDING					
26-00038	8		65.74	502-2-21950-0000	G/L		8	1	
				AMERICAN FIDELITY LIFE W/HOLDING					
			<u>459.66</u>						
7204	05/29/26	COLUM005 COLUMN SOFTWARE PBC					490		
V6-00761	1	B2A VACANCY	69.07	100-4-81100-3600	Expenditure		12	1	
				ADVERTISING					
V6-00762	1	PLANNING/ZONING NOTICE	134.20	100-4-12110-3600	Expenditure		13	1	
				ADVERTISING					
V6-00763	1	BUDGET AMENDMENT	340.47	100-4-12420-3600	Expenditure		14	1	
				ADVERTISING					
			<u>543.74</u>						
7205	05/29/26	MINNE005 MINNESOTA LIFE					490		
26-00039	1		0.70	501-2-21550-0000	G/L		9	1	
				OPT LIFE INS. W/HOLDING					
26-00039	2		96.02	502-2-21550-0000	G/L		10	1	
				OPT LIFE INS. W/HOLDING					
			<u>96.72</u>						
7206	05/29/26	PACEA005 PACE ANALYTICAL SERVICES, INC.					490		
V6-00764	1	2630681292	160.00	501-4-44000-3140	Expenditure		15	1	
				TESTING SERVICES					
V6-00765	1	26306881118	85.00	501-4-44000-3140	Expenditure		16	1	
				TESTING SERVICES					
V6-00766	1	2630681113	247.00	502-4-44000-3140	Expenditure		17	1	
				TESTING SERVICES					
			<u>492.00</u>						
7207	05/29/26	POSTM005 POSTMASTER, AMHERST					490		
V6-00767	1	MAY BILLING	348.10	501-4-12420-5210	Expenditure		18	1	
				POSTAGE					
V6-00767	2	MAY BILLING	348.09	502-4-12420-5210	Expenditure		19	1	
				POSTAGE					
			<u>696.19</u>						

Check #	Check Date	Vendor	Amount Paid	Charge Account	Account Type	Reconciled/Void Contract	Ref Num	Seq	Acct
PO #	Item	Description					Ref		
GENERAL FIRST NATION MAIN CHECKING Continued									
7208	05/29/26	SOUTH015 SOUTHERN COPIER					490		
V6-00768	1	COLOR COPIES 1/25-4/25	10.70	100-4-31100-6001	Expenditure		20		1
				OFFICE SUPPLIES					
7209	05/29/26	TMOBI005 T-MOBILE					490		
V6-00769	1	4/15-5/14/26	147.84	100-4-43200-5230	Expenditure		21		1
				TELECOMMUNICATION					
Checking Account Totals									
			<u>Paid</u>	<u>Void</u>	<u>Amount Paid</u>	<u>Amount</u>	<u>Void</u>		
		Checks:	39	0	51,790.86		0.00		
		Direct Deposit:	0	0	0.00		0.00		
		Total:	39	0	51,790.86		0.00		
GENERAL-ACH VENDOR ACH PAYMENTS									
385	05/01/26	ANTW005 BENCHMARK SYSTEMS, INC.			Direct Deposit		483		
V6-00713	1	OFFICE 4/20/2026	716.10	100-4-12510-5600	Expenditure		2		1
				MICROSOFT OFFICE SERVICE					
V6-00714	1	PD PROCARE 4/20/2026	315.00	100-4-12510-3150	Expenditure		3		1
				I.T. SERVICES					
V6-00715	1	PROCARE 4/20/2026	315.00	100-4-12510-3150	Expenditure		4		1
				I.T. SERVICES					
			<u>1,346.10</u>						
386	05/01/26	THOMA010 ARROWHEAD FORENSICS			Direct Deposit		483		
V6-00712	1	CRIME BARRIER	2,822.64	100-4-31100-6032	Expenditure		1		1
				INVESTIGATION EXPENSE					
387	05/01/26	TOWNP005 TOWN POLICE SUPPLY			Direct Deposit		483		
V6-00716	1	RED DOT	9,767.50	100-4-31100-6010	Expenditure		5		1
				POLICE SUPPLIES					
388	05/05/26	ANTW005 BENCHMARK SYSTEMS, INC.			Direct Deposit		485		
V6-00723	1	MAY RETAINER	300.00	100-4-12510-3150	Expenditure		2		1
				I.T. SERVICES					
V6-00724	1	PD WORK ON FROZEN PC	62.50	100-4-12510-3150	Expenditure		3		1
				I.T. SERVICES					
			<u>362.50</u>						
389	05/05/26	COBBT005 COBB TECHNOLOGIES			Direct Deposit		485		
V6-00718	1	COLOR COPIES 1/25-4/24/26	414.93	100-4-12510-6002	Expenditure		1		1
				I.T. SUPPLIES					
390	05/05/26	FOSTE005 FOSTER ELECTRIC CO., INC			Direct Deposit		485		
V6-00725	1	EQUIP FOR HEADWORK	617.59	502-4-44000-6007	Expenditure		4		1
				REPAIR & MAINT. SUPPLIES-RUT. CRK.					
V6-00726	1	DIMMER SWITCH TOWN HALL	88.81	100-4-43200-6007	Expenditure		5		1
				REPAIR & MAINT. SUPPLIES					
			<u>706.40</u>						
391	05/05/26	UNIVA005 UNIVAR			Direct Deposit		485		
V6-00727	1	WTP CHEMICALS	6,918.27	501-4-44000-6051	Expenditure		6		1
				CHEMICALS					

Check #	Check Date	Vendor	Amount Paid	Charge Account	Account Type	Reconciled/Void Contract	Ref Num	Ref Seq	Acct
PO #	Item	Description							
GENERAL-ACH VENDOR ACH PAYMENTS Continued									
399 USA BLUE BOOK Continued									
V6-00771	1	WWTP LAB EQUIP	70.20	502-4-44000-6004	Expenditure			3	1
				LAB SUPPLIES					
			<u>247.01</u>						
400	05/29/26	VANUT005 VA NUTRIENT CREDIT EXCHANGE		Direct Deposit				491	
V6-00772	1	WWTP ANNUAL NUTRIENT FEE	730.00	502-4-44000-5810	Expenditure			4	1
				DUES & MEMBERSHIPS					

Checking Account Totals	Paid	Void	Amount Paid	Amount Void
Checks:	0	0	0.00	0.00
Direct Deposit:	16	0	48,589.19	0.00
Total:	16	0	48,589.19	0.00

Report Totals	Paid	Void	Amount Paid	Amount Void
Checks:	39	0	51,790.86	0.00
Direct Deposit:	16	0	48,589.19	0.00
Total:	55	0	100,380.05	0.00

Totals by Year-Fund					
Fund Description	Fund	Expend Total	Revenue Total	G/L Total	Total
GENERAL FUND	5-100	2,816.08	0.00	0.00	2,816.08
GENERAL FUND	6-100	50,878.57	0.00	314.68	51,193.25
WATER FUND	6-501	25,543.39	0.00	40.32	25,583.71
SEWER FUND	6-502	6,881.63	0.00	201.38	7,083.01
GARBAGE FUND	6-514	13,704.00	0.00	0.00	13,704.00
	Year Total:	97,007.59	0.00	556.38	97,563.97
Total of All Funds:		99,823.67	0.00	556.38	100,380.05

Totals by Fund Fund Description	Fund	Expend Total	Revenue Total	G/L Total	Total
GENERAL FUND	100	53,694.65	0.00	314.68	54,009.33
WATER FUND	501	25,543.39	0.00	40.32	25,583.71
SEWER FUND	502	6,881.63	0.00	201.38	7,083.01
GARBAGE FUND	514	13,704.00	0.00	0.00	13,704.00
Total of All Funds:		<u>99,823.67</u>	<u>0.00</u>	<u>556.38</u>	<u>100,380.05</u>

Fund Description	Fund	Current	Prior Rcvd	Prior Open	Paid Prior	Fund Total
GENERAL FUND	5-100	2,816.08	0.00	0.00	0.00	2,816.08
GENERAL FUND	6-100	50,878.57	0.00	0.00	0.00	50,878.57
WATER FUND	6-501	25,543.39	0.00	0.00	0.00	25,543.39
SEWER FUND	6-502	6,881.63	0.00	0.00	0.00	6,881.63
GARBAGE FUND	6-514	13,704.00	0.00	0.00	0.00	13,704.00
Year Total:		97,007.59	0.00	0.00	0.00	97,007.59
Total of All Funds:		99,823.67	0.00	0.00	0.00	99,823.67

Town Manager Report to Council

May, 2026

Projects

- Pedestrian Access Improvement Project; The resolutions have been passed, the application is in, and now we wait. The County worked with the Town to get the application submitted and I'll let Council know when we hear about how we scored.
- Sunset Drive waterline: We are closing out the project with VDH.
- Water Withdrawal Permit: The permit has been completed and staff will now begin work on the compliance process for the permit. This month's meeting includes purchase approval for the engineering work to comply with the new permit.
- 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.
- Park Master Planning Process: Staff has begun the survey process for the new park. The suggested names are also coming to the Council at the June worksession.

On-going activities

- Summer is keeping staff busy with preparations for the Independence Day celebration and cutting grass.

Upcoming Council Meetings

Worksessions:

- Sign Ordinance Revisions
- Park Master Planning
- Nuisance Ordinance
- Property Maintenance
- Noise
- Golf carts/UTV's on public streets

Regular Meeting Topics:

- Park Master Planning Process

- Public Hering for FY 26 Budget amendment
- Ordinance amendment for inoperable vehicles on the public right of way
- Ordinance amendments for deletion of out of date or conflicting codes
- Policy review and updates
- Comprehensive Plan update



MAY 2026 MONTHLY REPORT

CALLS FOR SERVICE	NUMBER
MOTORIST ASSIST	14
ALARM	2
PHONE COMPLAINT	58
BOLO	7
MISSING PERSON / RUNAWAY	2
LARCENY	1
PROBLEM WITH OTHERS	7
DOMESTIC VIOLENCE	
CHECK WELFARE	5
ANIMAL COMP.	11
TRAFFIC CRASH	4
FIRE / EMS CALLS	3
DEATH INVESTIGATION	1
SUSPICIOUS PERSON	7
NOISE	1
CALLS AT AMBRIAR	2

OFFICER INITIATED	NUMBER
BUILDING CHECKS	26
BUSINESS VISIT	116
BUILDING SEARCH	
PROPERTY WALK AROUNDS	4
EXTRA PATROLS / PARKS	97
SEARCH WARRANT	
TRAFFIC SUMMONS	34
WARRANT SERVICE	8
WARRANTS OBTAINED	1
PARKING TICKETS	
MISD. INVESTIGATION	
FELONY INVESTIGATION	
NARCOTICS INVESTIGATION	
OTHER COMPLAINTS	21
IN TOWN COMMUNITY POLICING	5
CITIZEN CONTACT	425

TRAFFIC WARNINGS	NUMBER
SPEEDING	1
EQUIPMENT VIOLATION	1
RECKLESS DRIVING	
SUSPENDED LICENSE	
INSPECTION / REGISTRATION	3
SEAT BELT / TEXTING	
ALL OTHER VIOLATIONS	3

TRAFFIC STOPS TICKETED	NUMBER
SPEEDING	14
EQUIPMENT VIOLATION	2
RECKLESS DRIVING	1
SUSPENDED LICENSE	1
INSPECTION/REGISTRATION	6
SEAT BELT / TEXTING	
ALL OTHER VIOLATIONS	10

OTHER	NUMBER
ASSIST OTHER OFFICER	22
ASSIST OTHER AGENCY	22
COURT	5
REPORTS	5
CAREER DEVELOPMENT / IN-SERVICE	12
MEETINGS	
TOWED / IMPOUNDED VEH	

ARREST	NUMBER
MISDEMEANOR	5
FELONY	6
EPO / PPO	3
ECO	
NARCOTICS VIOLATION	
DUI / DUID	
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 MAY 2026 ACTIVITIES:

293 Calls for Service

05/11/2026- Chief Watts attended the Regional Police Memorial Service at LPD.

05/12/2026- Captain Robinson attended the Council Meeting.

05/26/2026- Chief Watts attended training at Liberty University.

All officers attended annual firearms training.

AFTER HOURS CALLS

05/05/2026	South Main	Alarm	Advice
05/14/2026	South Main	Alarm	Building Secure
05/14/2026	South Main	Alarm	Advice
05/28/2026	South Main	Alarm	Building Secure



NOISE COMPLAINT

05/21/2026

South Main was the only location

Unfounded



TOWN OF AMHERST

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

To: Town Council
From: Patty Martin
Date: June 1, 2026
Re: May 2026 Monthly Report

Monthly Recap

We have mailed delinquent business license notices and plan to begin collection efforts by the end of the month. I had the opportunity to attend the Virginia Government Finance Officers' Association (VGFOA) conference this month with Tracie. The conference was highly informative and provided valuable insights into current practices, industry trends, and professional development opportunities relevant to local government finance.

Utilities

- May 2026 utility billing total: **\$221,046.36**
 - **Four** disconnects were completed in May 2026
 - **Four** 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.
-

Accounts Payable

- Total amount of checks issued for April bills, including payroll deductions: **\$100,380.05**
 - Please see the attached report for a complete check listing.
-

Meals and Beverage Tax

- **18 businesses** submitted a total of **\$68,137.91** in Meals and Beverage Tax for April 2026.
-

Revenue and Expense Report

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

License Fee Tax

- We are still working on collections for license tax fees. We have been successful with the state debt-set off collections.
-

Business License Tax

- We have sent out delinquent notices, collections will start at the end of the month.

Town of Amherst
Statement of Revenue and Expenditures - Standard

Revenue Account Range: First to zzz-z-zzzzz-zzzz	Include Non-Anticipated: Yes	Year To Date As Of: 05/31/26
Expend Account Range: First to zzz-z-zzzzz-zzzz	Include Non-Budget: No	Current Period: 05/01/26 to 05/31/26
Print Zero YTD Activity: No		Prior Year: 05/01/25 to 05/31/25

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
	11030 Total	0.00	0.00	0.00	600.00	600.00	0
100-3-11060-0002	INTEREST ON DEL TAXES	31.07	0.00	0.00	246.40	246.40	0
	11060 Total	31.07	0.00	0.00	246.40	246.40	0
100-3-12010-0001	LOCAL SALES & USE TAX	13,052.87	168,000.00	13,687.58	137,862.78	30,137.22-	82
	12010 Total	13,052.87	168,000.00	13,687.58	137,862.78	30,137.22-	82
100-3-12020-0001	CONSUMER UTILITY TAX-GAS, ELEC	2,138.96	25,200.00	0.00	22,352.89	2,847.11-	89
100-3-12020-0002	ELECTRIC CONSUMPTION TAX	1,167.95	13,200.00	0.00	12,580.92	619.08-	95
	12020 Total	3,306.91	38,400.00	0.00	34,933.81	3,466.19-	90
100-3-12030-0006	BUSINESS LICENSE TAX	79,331.60	200,000.00	83,878.68	222,871.69	22,871.69	111
100-3-12030-0007	BUSINESS LIC TAX-INTEREST & PEN	17.12	4,000.00	889.31	1,437.26	2,562.74-	36
	12030 Total	79,348.72	204,000.00	84,767.99	224,308.95	20,308.95	109
100-3-12050-0001	MOTOR VEHICLE LICENSES	25.00-	42,000.00	0.00	40,691.00	1,309.00-	97
100-3-12050-0002	MOTOR VEHICLE LICENSES PENALTIES/INTE	62.23	500.00	0.00	500.18	0.18	100
	12050 Total	37.23	42,500.00	0.00	41,191.18	1,308.82-	96
100-3-12060-0001	BANK STOCK FEE	32,799.00	65,000.00	31,533.00	49,797.00	15,203.00-	77
	12060 Total	32,799.00	65,000.00	31,533.00	49,797.00	15,203.00-	76
100-3-12080-0001	CIGARETTE TAX	6,000.00	30,000.00	0.00	21,000.00	9,000.00-	70

Town of Amherst
Statement of Revenue and Expenditures

06/01/2026
11:16 AM

Revenue Account	Description	Prior Yr Rev	Anticipated	Curr Rev	YTD Rev	Excess/Deficit	% Real
	12080 Total	6,000.00	30,000.00	0.00	21,000.00	9,000.00-	70
100-3-12100-0001	LODGING TAX	1,180.29	17,000.00	1,024.76	12,054.46	4,945.54-	71
	12100 Total	1,180.29	17,000.00	1,024.76	12,054.46	4,945.54-	70
100-3-12110-0001	MEALS TAX	66,561.97	770,000.00	69,746.63	715,302.13	54,697.87-	93
100-3-12110-0002	MEALS TAX-PEN & INTEREST	18.27	1,500.00	50.83	1,741.70	241.70	116
	12110 Total	66,580.24	771,500.00	69,797.46	717,043.83	54,456.17-	92
100-3-13030-0007	ZONING PERMITS	225.00	0.00	0.00	5,457.00	5,457.00	0
	13030 Total	225.00	0.00	0.00	5,457.00	5,457.00	0
100-3-14010-0001	FINES & FORFEITURES	1,325.80	7,400.00	468.35	9,769.86	2,369.86	132
	14010 Total	1,325.80	7,400.00	468.35	9,769.86	2,369.86	132
100-3-15010-0001	INTEREST ON BANK DEPOSITS	3,066.07	51,000.00	0.00	22,369.65	28,630.35-	44
100-3-15010-0002	INTEREST ON INVESTMENTS	12,342.84	150,000.00	0.00	110,291.38	39,708.62-	74
100-3-15010-0003	VIP UNREALIZED GAIN/LOSS	15,671.68-	20,000.00	0.00	4,059.55-	24,059.55-	20-
	15010 Total	262.77-	221,000.00	0.00	128,601.48	92,398.52-	58
100-3-15020-0005	TOWER LEASE	904.93	10,859.16	0.00	9,049.30	1,809.86-	83
	15020 Total	904.93	10,859.16	0.00	9,049.30	1,809.86-	83
100-3-16030-0001	POLICE SECURITY	0.00	5,000.00	645.84	8,180.64	3,180.64	164
	16030 Total	0.00	5,000.00	645.84	8,180.64	3,180.64	163
100-3-16150-0003	SALE OF BANNERS	0.00	0.00	0.00	125.00	125.00	0

Town of Amherst
Statement of Revenue and Expenditures

06/01/2026
11:16 AM

Revenue Account	Description	Prior Yr Rev	Anticipated	Curr Rev	YTD Rev	Excess/Deficit	% Real
	16150 Total	0.00	0.00	0.00	125.00	125.00	0
100-3-18030-0001	REFUNDS	3,780.12	5,220.00	179.50	10,041.07	4,821.07	192
100-3-18030-0005	RETURNED CHECK FEE	50.00	1,200.00	0.00	900.00	300.00-	75
100-3-18030-0006	ACCIDENT REPORTS	10.00	300.00	0.00	205.00	95.00-	68
100-3-18030-0007	MISC REV	0.00	0.00	0.00	1,128.40	1,128.40	0
100-3-18030-0008	COLLECTION FEE	384.86	1,500.00	698.26	4,090.36	2,590.36	273
	18030 Total	4,224.98	8,220.00	877.76	16,364.83	8,144.83	199
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	134.91	2,000.00	26.94	1,167.64	832.36-	58
	19020 Total	134.91	2,000.00	26.94	1,167.64	832.36-	58
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	79.64	2,000.00	0.00	26.67	1,973.33-	1
100-3-22010-0030	COMMUNICATION TAX FROM STATE	5,655.14	65,000.00	5,296.24	59,105.03	5,894.97-	91
	22010 Total	5,734.78	87,255.92	5,296.24	79,476.97	7,778.95-	91
100-3-24010-0001	DCJS GRANTS	0.00	0.00	0.00	550.00	550.00	0
100-3-24010-0003	STATE POLICE AID	17,611.00	70,448.00	17,613.00	70,449.00	1.00	100
	24010 Total	17,611.00	70,448.00	17,613.00	70,999.00	551.00	100
100-3-24020-0001	FIRE PROGRAM GRANT	0.00	15,000.00	0.00	15,000.00	0.00	100

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	15,000.00	0.00	100
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	232,234.96	1,919,242.48	225,738.92	1,624,706.53	294,535.95-	84
	GENERAL FUND Revenue Totals	232,234.96	1,919,242.48	225,738.92	1,624,706.53	294,535.95-	84

Town of Amherst
Statement of Revenue and Expenditures

06/01/2026
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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	650.00	11,400.00	650.00	7,900.00	3,500.00	69
100-4-11010-2100	FICA	49.74	872.10	49.74	604.54	267.56	69
100-4-11010-5501	TRAVEL-MILAGE/HOTELS/CONFERENCE	0.00	4,000.00	37.00	1,946.20	2,053.80	49
	11010 TOWN COUNCIL	699.74	16,272.10	736.74	10,450.74	5,821.36	64

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	6,310.63-	47,656.85	2,664.56	38,695.69	8,961.16	81
100-4-12110-1300	PT WAGES	3,355.52	45,740.03	3,518.60	42,132.92	3,607.11	92
100-4-12110-2100	FICA	205.52-	7,144.86	485.78	6,313.04	831.82	88
100-4-12110-2200	VRS	864.05-	11,451.94	859.84	10,982.11	469.83	96
100-4-12110-2300	HEALTH INSURANCE	1,629.13-	6,508.32	296.88	3,714.49	2,793.83	57
100-4-12110-2400	GROUP LIFE INSURANCE	65.57-	562.35	35.04	458.78	103.57	82
100-4-12110-2500	STD/LONG-TERM DISABILITY	50.94	319.00	0.00	186.58	132.42	58
100-4-12110-2600	UNEMPLOYMENT INSURANCE	16.00	20.00	0.00	16.00	4.00	80
100-4-12110-2700	WORKER'S COMP	0.00	98.43	0.00	0.00	98.43	0
100-4-12110-3150	PROFESSIONAL SVCS	0.00	8,000.00	12.99	289.18	7,710.82	4
100-4-12110-3600	ADVERTISING	85.35	2,500.00	134.20	364.61	2,135.39	15
100-4-12110-5000	CONTINGENCY REQUIREMENT	3,219.19-	52,907.00	254.26	15,908.96	36,998.04	30
100-4-12110-5210	POSTAGE	0.00	550.00	0.00	399.71	150.29	73
100-4-12110-5230	TELECOMMUNICATIONS	90.00	1,080.00	90.00	877.50	202.50	81
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	706.75	8,500.00	0.00	7,918.82	581.18	93
100-4-12110-5810	DUES & MEMBERSHIPS	0.00	4,000.00	19.99	2,653.98	1,346.02	66
	12110 TOWN MANAGER	7,989.53-	199,063.78	8,372.14	130,912.37	68,151.41	66

Town of Amherst
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<u>Expenditure Account</u>	<u>Description</u>	<u>Prior Yr Expd</u>	<u>Budgeted</u>	<u>Current Expd</u>	<u>YTD Expended</u>	<u>Unexpended</u>	<u>% Expd</u>
100-4-12210-3150	TOWN ATTORNEY	0.00	50,000.00	3,239.00	35,892.00	14,108.00	72
	12210 Total	0.00	50,000.00	3,239.00	35,892.00	14,108.00	72

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<u>Expenditure Account</u>	<u>Description</u>	<u>Prior Yr Expd</u>	<u>Budgeted</u>	<u>Current Expd</u>	<u>YTD Expended</u>	<u>Unexpended</u>	<u>% Expd</u>
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

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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	3,140.75	45,692.38	13,876.20	77
100-4-12420-1300	PT WAGES	422.50	5,636.33	378.05	4,907.25	729.08	87
100-4-12420-2100	FICA	397.14	4,988.18	309.41	4,503.80	484.38	90
100-4-12420-2200	VRS	1,218.74	12,616.97	880.40	10,778.01	1,838.96	85
100-4-12420-2300	HEALTH INSURANCE	5,624.26-	11,050.68	758.68	11,014.25	36.43	100
100-4-12420-2400	GROUP LIFE INSURANCE	63.68	702.91	43.24	517.76	185.15	74
100-4-12420-2500	HYBRID DISABILITY	9.30	134.46	0.00	79.70	54.76	59
100-4-12420-2600	UNEMPLOYMENT INSURANCE	22.20	50.00	0.00	33.75	16.25	68
100-4-12420-2700	WORKER'S COMP	0.00	86.66	0.00	0.00	86.66	0
100-4-12420-3009	DMV STOPS	0.00	1,550.00	0.00	1,125.00	425.00	73
100-4-12420-3150	PROFESSIONAL SVCS	0.76-	3,400.00	29.99	3,328.76	71.24	98
100-4-12420-3160	BANKING SERVICE CHARGES	11.90	150.00	0.00	109.26	40.74	73
100-4-12420-3170	VIP MANAGEMENT FEE	261.71	3,500.00	0.00	2,555.68	944.32	73
100-4-12420-3320	SERVICE CONTRACTS	22.86-	5,062.53	0.00	5,062.53	0.00	100
100-4-12420-3600	ADVERTISING	280.76	787.47	340.47	958.99	171.52-	122
100-4-12420-5000	MISC EXP	100.00-	0.00	0.00	0.00	0.00	0
100-4-12420-5210	POSTAGE	0.00	1,861.67	0.00	1,198.06	663.61	64
100-4-12420-5230	TELECOMMUNICATIONS	90.00	1,080.00	45.00	720.00	360.00	67
100-4-12420-5400	TUITION REIMBURSEMENT	0.00	3,759.00	0.00	3,759.00	0.00	100
100-4-12420-5501	TRAVEL-MILEAGE/HOTEL/CONFERENCE	202.58	1,600.00	298.75	1,400.27	199.73	88
100-4-12420-5810	DUES & MEMBERSHIPS	0.00	963.33	0.00	963.33	0.00	100
100-4-12420-6001	OFFICE SUPPLIES	219.66	7,350.00	46.16	7,334.51	15.49	100
	12420 FINANCE DEPARTMENT	1,822.51	125,898.77	6,270.90	106,042.29	19,856.48	84

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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	537.13	15,000.00	1,017.91	8,987.59	6,012.41	60
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	1,364.00	10,000.00	716.10	6,336.90	3,663.10	63
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	165.32	5,000.00	414.93	1,310.55	3,689.45	26
100-4-12510-8001	I.T. EQUIPMENT	673.50	16,600.00	0.00	8,499.44	8,100.56	51
	12510 INFORMATION TECHNOLOGY	2,739.95	49,600.00	2,148.94	27,584.48	22,015.52	56

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100-4-31100-0000	POLICE DEPARTMENT	0.00	0.00	0.00	0.00	0.00	0
100-4-31100-1100	WAGES	29,120.63	459,837.21	34,015.99	416,758.05	43,079.16	91
100-4-31100-1200	OVERTIME	559.13	10,000.00	0.00	939.97	9,060.03	9
100-4-31100-1300	PT WAGES	1,638.40	31,482.64	2,047.95	18,960.34	12,522.30	60
100-4-31100-1400	OTHER PAY/HOLIDAY	0.00	14,562.53	0.00	9,228.65	5,333.88	63
100-4-31100-1500	SECURITY WAGES	0.00	5,000.00	0.00	1,400.00	3,600.00	28
100-4-31100-2100	FICA	2,258.08	39,396.24	2,608.56	33,006.17	6,390.07	84
100-4-31100-2200	VRS	6,590.94	95,315.81	7,405.30	83,041.12	12,274.69	87
100-4-31100-2300	HEALTH INSURANCE	5,405.04	85,182.00	6,258.00	73,510.38	11,671.62	86
100-4-31100-2400	GROUP LIFE INSURANCE	371.72	5,426.08	425.62	4,759.03	667.05	88
100-4-31100-2500	STD/LONG-TERM DISABILITY	21.86	137.47	0.00	34.38	103.09	25
100-4-31100-2600	UNEMPLOYMENT INSURANCE	54.75	69.15	0.00	65.04	4.11	94
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	550.00	560.49	1,439.51	28
100-4-31100-3320	PROFESSIONAL SERVICES	0.00	5,000.00	0.00	1,150.00	3,850.00	23
100-4-31100-3400	CODE RED	0.00	2,700.00	2,700.00	2,700.00	0.00	100
100-4-31100-3600	ADVERTISING	884.30	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	679.49	11,640.00	307.09	5,980.16	5,659.84	51
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	4,366.84	15,000.00	3,085.47	3,590.79	11,409.21	24
100-4-31100-5800	FIRE RANGE FEES	0.00	5,400.00	1,593.98	5,095.04	304.96	94
100-4-31100-5801	ATTORNEY FEES	0.00	2,500.00	0.00	1,450.00	1,050.00	58

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Expenditure Account	Description	Prior Yr Expd	Budgeted	Current Expd	YTD Expended	Unexpended	% Expd
100-4-31100-5810	DUES & MEMBERSHIP	0.00	8,000.00	0.00	33.38	7,966.62	0
100-4-31100-6001	OFFICE SUPPLIES	2,035.20	3,000.00	570.70	2,321.91	678.09	77
100-4-31100-6008	FUEL	2,814.95	20,000.00	1,188.42	16,024.19	3,975.81	80
100-4-31100-6009	VEHICLE/POWER EQUIPMENT SUPPLIES	1,965.82	12,000.00	1,032.95	10,221.27	1,778.73	85
100-4-31100-6010	POLICE SUPPLIES	428.64	34,000.00	9,767.50	22,163.41	11,836.59	65
100-4-31100-6011	UNIFORMS	451.84	7,000.00	21.84	3,855.70	3,144.30	55
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	2,822.64	3,464.64	464.64-	115
	31100 POLICE DEPARTMENT	59,647.63	913,513.33	76,402.01	728,702.53	184,810.80	80

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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	0.00	15,000.00	0.00	15,000.00	0.00	100
	32200 CONTROL	0.00	30,000.00	0.00	30,000.00	0.00	100

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<u>Expenditure Account</u>	<u>Description</u>	<u>Prior Yr Expd</u>	<u>Budgeted</u>	<u>Current Expd</u>	<u>YTD Expended</u>	<u>Unexpended</u>	<u>% Expd</u>
100-4-41320-5100	STREETLIGHTS	2,661.35	35,665.00	2,939.04	26,298.68	9,366.32	74
	41320 Total	2,661.35	35,665.00	2,939.04	26,298.68	9,366.32	74

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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	3,648.88	26,473.99	2,048.31	20,946.76	5,527.23	79
100-4-43200-1300	PT WAGES	1,047.92	19,834.36	1,410.34	13,835.44	5,998.92	70
100-4-43200-1400	OTHER PAY/HOLIDAY	0.00	410.62	0.00	221.59	189.03	54
100-4-43200-2100	FICA	358.93	3,574.00	254.23	2,412.98	1,161.02	68
100-4-43200-2200	VRS	832.60	5,435.11	485.51	4,617.33	817.78	85
100-4-43200-2300	HEALTH INSURANCE	1,122.12	6,632.20	498.12	6,515.36	116.84	98
100-4-43200-2400	GROUP LIFE INSURANCE	47.86	312.39	27.61	291.33	21.06	93
100-4-43200-2500	HYBRID DISABILITY	0.00	19.42	0.00	16.77	2.65	86
100-4-43200-2600	UNEMPLOYMENT INSURANCE	45.90	64.00	0.00	51.73	12.27	81
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	2,300.00	0.00	2,300.00	0.00	100
100-4-43200-5100	ELECTRIC	641.28	10,385.00	521.84	8,937.06	1,447.94	86
100-4-43200-5110	HEATING SERVICES	0.00	3,000.00	0.00	1,580.76	1,419.24	53
100-4-43200-5120	WATER/SEWER	225.55	4,303.82	0.00	2,416.08	1,887.74	56
100-4-43200-5230	TELECOMMUNICATION	1,232.55	12,838.00	1,405.62	13,798.36	960.36-	107
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	67.00	3,540.20	3,459.80	51
100-4-43200-5501	TRAVEL-MILEAGE/CONFERENCE/HOTEL	1,341.76	4,134.10	128.00	4,262.10	128.00-	103
100-4-43200-6001	OFFICE SUPPLIES	46.62	615.90	0.00	273.68	342.22	44
100-4-43200-6005	JANITORIAL SUPPLIES	150.82	1,250.00	0.00	804.73	445.27	64
100-4-43200-6007	REPAIR & MAINT. SUPPLIES	1,324.83	24,287.62	556.46	22,830.86	1,456.76	94
100-4-43200-6008	FUEL	1,134.58	20,000.00	491.26	8,592.48	11,407.52	43
100-4-43200-6009	VEHICLE/POWER EQUIPMENT SUPPLIES	693.19	19,250.00	427.06	8,689.15	10,560.85	45

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Expenditure Account	Description	Prior Yr Expd	Budgeted	Current Expd	YTD Expended	Unexpended	% Expd
100-4-43200-6011	UNIFORMS	0.00	3,000.00	0.00	1,937.19	1,062.81	65
100-4-43200-6012	CHRISTMAS DECORATIONS	0.00	1,662.38	0.00	1,662.38	0.00	100
100-4-43200-6013	AG SUPPLIES	0.00	2,500.00	25.00	377.42	2,122.58	15
100-4-43200-8005	EQUIPMENT/VEHICLES	0.00	47,798.00	16,000.00	43,798.00	4,000.00	92
	43200 GENERAL MAINTENANCE	13,895.39	238,083.19	24,346.36	174,709.74	63,373.45	73

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<u>Expenditure Account</u>	<u>Description</u>	<u>Prior Yr Expd</u>	<u>Budgeted</u>	<u>Current Expd</u>	<u>YTD Expended</u>	<u>Unexpended</u>	<u>% Expd</u>
100-4-72100-5600	VILLAGE GARDEN CLUB CONTRI.	0.00	3,000.00	0.00	1,290.87	1,709.13	43
	72100 Total	0.00	3,000.00	0.00	1,290.87	1,709.13	43

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<u>Expenditure Account</u>	<u>Description</u>	<u>Prior Yr Expd</u>	<u>Budgeted</u>	<u>Current Expd</u>	<u>YTD Expended</u>	<u>Unexpended</u>	<u>% Expd</u>
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

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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	0.00	1,455.08	69.07	1,394.49	60.59	96
100-4-81100-5210	POSTAGE	0.00	144.92	0.00	144.92	0.00	100
100-4-81100-5701	PLANNING GRANTS	0.00	1,227.00	0.00	1,227.00	0.00	100
	81100 PLANNING/ZONING	0.00	12,827.00	69.07	2,766.41	10,060.59	22

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<u>Expenditure Account</u>	<u>Description</u>	<u>Prior Yr Expd</u>	<u>Budgeted</u>	<u>Current Expd</u>	<u>YTD Expended</u>	<u>Unexpended</u>	<u>% Expd</u>
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

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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	21.00	357,925.55	357,925.55-	0
	94000 CONTROL	0.00	220,819.31	21.00	578,744.86	357,925.55-	262
	4 Total	73,477.04	1,919,242.48	124,545.20	1,854,394.97	64,847.51	97
	GENERAL FUND Expenditure Totals	73,477.04	1,919,242.48	124,545.20	1,854,394.97	64,847.51	97

100 GENERAL FUND	Prior	Current	YTD
Revenues:	232,234.96	225,738.92	1,624,706.53
Expenditures:	73,477.04	124,545.20	1,854,394.97
Net Income:	158,757.92	101,193.72	229,688.44-

Town of Amherst
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<u>Revenue Account</u>	<u>Description</u>	<u>Prior Yr Rev</u>	<u>Anticipated</u>	<u>Curr Rev</u>	<u>YTD Rev</u>	<u>Excess/Deficit</u>	<u>% Real</u>
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

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150 Fund	Prior	Current	YTD
Revenues:	<u>0.00</u>	<u>0.00</u>	<u>2,050.00</u>
Expenditures:	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Net Income:	<u>0.00</u>	<u>0.00</u>	<u>2,050.00</u>

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Revenue Account	Description	Prior Yr Rev	Anticipated	Curr Rev	YTD Rev	Excess/Deficit	% Real
501-3-16080-0005	WATER IN-TOWN BASE CHARGES	25,629.37	285,052.37	0.00	210,762.46	74,289.91-	74
501-3-16080-0006	WATER OT BASE CHARGES	10,832.75	176,256.18	0.00	97,783.22	78,472.96-	55
501-3-16080-0007	WATER IN-TOWN USAGE CHARGE	39,122.81	429,477.74	0.00	312,309.73	117,168.01-	73
501-3-16080-0008	WATER OT USAGE CHARGES	18,686.87	291,011.27	0.00	157,080.64	133,930.63-	54
501-3-16080-0009	PENALTIES	2,923.04	25,000.00	0.00	20,624.75	4,375.25-	82
501-3-16080-0010	TRIP CHARGES	600.00	8,000.00	0.00	5,200.00	2,800.00-	65
501-3-16080-0011	DORMANT ACCT FEE	270.50	3,380.94	0.00	1,943.90	1,437.04-	58
501-3-16080-0012	FIRE SPRINKLERS	397.00	4,599.00	0.00	3,176.00	1,423.00-	69
501-3-16080-0013	AVAILABILITY FEE	737.01	5,000.00	0.00	10,763.98	5,763.98	215
501-3-16080-0014	WATER CHARGES-SBC	8,025.00	106,200.00	0.00	70,620.00	35,580.00-	66
501-3-16080-0016	SBC WATER CAPITAL COSTS REIMB	2,185.60	26,227.20	0.00	17,484.80	8,742.40-	67
	16080 Total	109,409.95	1,360,204.70	0.00	907,749.48	452,455.22-	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

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Revenue Account	Description	Prior Yr Rev	Anticipated	Curr Rev	YTD Rev	Excess/Deficit	% Real
501-3-41060-0007	DEPOSIT-UTILITY ACCTS	268.05-	5,000.00	0.00	699.91	4,300.09-	14
	41060 Total	268.05-	5,000.00	0.00	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	109,141.90	1,701,317.51	0.00	1,733,176.19	31,858.68	101
	WATER FUND Revenue Totals	109,141.90	1,701,317.51	0.00	1,733,176.19	31,858.68	101

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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	14,514.70	64,335.01	3,947.50	47,259.00	17,076.01	73
501-4-12110-1300	PT WAGES	419.44	5,717.50	439.82	5,266.56	450.94	92
501-4-12110-2100	FICA	1,147.86	5,359.02	354.50	4,219.74	1,139.28	79
501-4-12110-2200	VRS	3,386.26	15,459.70	1,235.82	13,631.69	1,828.01	88
501-4-12110-2300	HEALTH INSURANCE	2,725.31	8,135.40	415.30	4,568.25	3,567.15	56
501-4-12110-2400	GROUP LIFE INSURANCE	171.07	674.28	50.24	552.63	121.65	82
501-4-12110-2500	STD/LONG-TERM DISABILITY	43.08	339.69	0.00	225.80	113.89	66
	12110 TOWN MANAGER	22,407.72	100,020.60	6,443.18	75,723.67	24,296.93	76

Town of Amherst
Statement of Revenue and Expenditures

<u>Expenditure Account</u>	<u>Description</u>	<u>Prior Yr Expd</u>	<u>Budgeted</u>	<u>Current Expd</u>	<u>YTD Expended</u>	<u>Unexpended</u>	<u>% Expd</u>
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

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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	2,888.60	46,248.30	336.40-	101
501-4-12420-1300	PT WAGES	845.00	11,272.66	756.11	9,814.50	1,458.16	87
501-4-12420-2100	FICA	301.99	4,374.62	279.17	4,148.61	226.01	95
501-4-12420-2200	VRS	683.60	10,183.95	714.04	8,686.21	1,497.74	85
501-4-12420-2300	HEALTH INSURANCE	4,420.78	8,608.70	464.04	6,501.62	2,107.08	76
501-4-12420-2400	GROUP LIFE INSURANCE	38.52	541.76	35.06	452.58	89.18	84
501-4-12420-2500	HYBRID DISABILITY	18.20	189.39	0.00	155.90	33.49	82
501-4-12420-3320	SUPPORT CONTRACTS	0.00	3,500.00	0.00	4,975.36	1,475.36-	142
501-4-12420-5210	POSTAGE	340.30	4,200.00	348.10	3,935.11	264.89	94
501-4-12420-6001	OFFICE SUPPLIES	0.00	2,077.50	0.00	2,077.50	0.00	100
	12420 FINANCE DEPARTMENT	10,016.63	90,860.48	5,485.12	86,995.69	3,864.79	96

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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	13,213.59	138,693.83	10,848.27	128,218.38	10,475.45	92
501-4-44000-1300	PT WAGES	1,656.00	31,677.00	1,953.72	28,298.40	3,378.60	89
501-4-44000-1400	OTHER/HOLIDAY	0.00	5,023.13	0.00	4,177.69	845.44	83
501-4-44000-2100	FICA	1,140.93	13,417.64	979.48	12,301.14	1,116.50	92
501-4-44000-2200	VRS	2,690.17	31,626.29	2,590.32	27,604.17	4,022.12	87
501-4-44000-2300	HEALTH INSURANCE	2,334.42	31,290.00	2,618.46	28,840.91	2,449.09	92
501-4-44000-2400	GROUP LIFE INSURANCE	150.41	1,636.59	138.40	1,502.84	133.75	92
501-4-44000-2500	LONG-TERM DISABILITY	75.62	475.57	0.00	193.24	282.33	41
501-4-44000-2600	UNEMPLOYMENT INSURANCE	41.10	82.00	0.00	42.61	39.39	52
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	1,382.00	19,950.00	3,525.00	8,006.00	11,944.00	40
501-4-44000-3150	PROFESSIONAL SVCS	2,590.00	6,200.00	250.00	2,500.00	3,700.00	40
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	5,446.62	75,400.00	5,688.94	69,848.90	5,551.10	93
501-4-44000-5120	WATER & SEWER	5,624.42	93,830.71	0.00	54,386.77	39,443.94	58
501-4-44000-5210	POSTAGE	0.00	2,000.00	0.00	15.60	1,984.40	1
501-4-44000-5230	TELECOMMUNICATIONS	335.35	7,500.00	342.09	3,280.04	4,219.96	44
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	126.00	2,000.00	0.00	511.19	1,488.81	26
501-4-44000-6001	OFFICE SUPPLIES	0.00	2,000.00	0.00	351.21	1,648.79	18
501-4-44000-6004	LAB SUPPLIES	1,318.06	20,000.00	900.00	7,030.51	12,969.49	35

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Expenditure Account	Description	Prior Yr Expd	Budgeted	Current Expd	YTD Expended	Unexpended	% Expd
501-4-44000-6007	REPAIR & MAINT. SUPPLIES	3,162.93	78,630.85	130.01	42,587.40	36,043.45	54
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	482.74	2,517.26	16
501-4-44000-6011	UNIFORMS	0.00	1,500.00	0.00	991.10	508.90	66
501-4-44000-6051	CHEMICALS	10,081.38	108,000.00	14,247.57	78,375.14	29,624.86	73
	44000 WATER OPERATIONAL	51,369.00	702,104.16	44,212.26	509,167.28	192,936.88	73

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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	4,299.80	132,369.94	10,241.53	90,381.50	41,988.44	68
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	100.30	2,053.10	456.19	1,462.25	590.85	71
501-4-45000-2100	FICA	334.25	10,553.38	766.67	9,070.58	1,482.80	86
501-4-45000-2200	VRS	945.90	27,175.55	2,279.05	25,508.67	1,666.88	94
501-4-45000-2300	HEALTH INSURANCE	969.66	28,161.00	2,329.00	25,877.36	2,283.64	92
501-4-45000-2400	GROUP LIFE INSURANCE	54.36	1,561.97	129.64	1,432.71	129.26	92
501-4-45000-2500	HYBRID DISABILITY	0.00	97.10	0.00	74.88	22.22	77
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	57.50	800.00	34.80	561.25	238.75	70
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	0.00	2,000.00	0.00	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	766.71	25,000.00	6,107.91	11,644.46	13,355.54	47
	45000 WATER MAINTENANCE	7,528.48	245,245.67	22,344.79	166,566.52	78,679.15	68

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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	172,516.66	0.00	0.00	784,786.71	784,786.71-	0
	94000 CONTROL	172,516.66	0.00	0.00	787,830.72	787,830.72-	0

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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	91,093.13	18,218.56	83
501-4-95000-9007	STERLING BANK DEBT REFI INTEREST	1,679.73	17,891.54	0.00	15,163.50	2,728.04	85
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	10,489.75	454,047.01	0.00	269,678.52	184,368.49	59
	4 Total	274,328.24	1,692,277.92	78,485.35	1,902,242.90	209,964.98-	112
	WATER FUND Expenditure Totals	274,328.24	1,692,277.92	78,485.35	1,902,242.90	209,964.98-	112

501 WATER FUND	Prior	Current	YTD
Revenues:	109,141.90	0.00	1,733,176.19
Expenditures:	274,328.24	78,485.35	1,902,242.90
Net Income:	165,186.34-	78,485.35-	169,066.71-

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Revenue Account	Description	Prior Yr Rev	Anticipated	Curr Rev	YTD Rev	Excess/Deficit	% Real
502-3-16080-0005	SEWER IN-TOWN BASE CHARGES	38,161.62	408,714.71	0.00	309,875.79	98,838.92-	76
502-3-16080-0006	SEWER OT BASE CHARGES	2,943.68	124,433.56	0.00	70,991.26	53,442.30-	57
502-3-16080-0007	SEWER IN-TOWN USAGE CHARGE	28,963.28	320,678.09	0.00	221,102.97	99,575.12-	69
502-3-16080-0008	SEWER OT USAGE CHARGE	2,307.92	101,102.27	0.00	57,228.14	43,874.13-	57
502-3-16080-0009	PENALTIES	3,118.94	25,000.00	0.00	21,294.07	3,705.93-	85
502-3-16080-0011	DORMANT ACCT FEE	381.00	5,010.30	0.00	2,610.18	2,400.12-	52
502-3-16080-0012	AVALABILITY FEE	0.00	1,000.00	0.00	0.00	1,000.00-	0
	16080 Total	75,876.44	985,938.93	0.00	683,102.41	302,836.52-	69
502-3-19020-0003	SBC-RUT. CREEK OPERATIONS	0.00	68,000.00	0.00	106,917.60	38,917.60	157
502-3-19020-0004	SBC SEWER REHAB	0.00	11,172.00	0.00	13,965.00	2,793.00	125
	19020 Total	0.00	79,172.00	0.00	120,882.60	41,710.60	152
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	75,876.44	1,298,544.42	0.00	1,021,007.55	277,536.87-	78
	SEWER FUND Revenue Totals	75,876.44	1,298,544.42	0.00	1,021,007.55	277,536.87-	78

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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	35,444.22	5,609.73	86
502-4-12110-1300	PT WAGES	419.44	5,717.50	439.82	5,266.56	450.94	92
502-4-12110-2100	FICA	260.74	3,578.02	274.30	3,265.51	312.51	91
502-4-12110-2200	VRS	807.64	9,865.26	926.88	10,223.93	358.67-	104
502-4-12110-2300	HEALTH INSURANCE	277.98	4,005.12	311.48	3,426.24	578.88	86
502-4-12110-2400	GROUP LIFE INSURANCE	35.92	484.44	37.68	414.47	69.97	86
502-4-12110-2500	STD/LONG-TERM DISABILITY	32.32	216.76	0.00	169.40	47.36	78
	12110 CONTROL	4,657.56	64,921.05	4,950.78	58,210.33	6,710.72	90

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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	2,767.32	37,720.66	2,253.64	35,165.27	2,555.39	93
502-4-12420-1300	PT WAGES	823.88	10,990.84	737.20	9,569.10	1,421.74	87
502-4-12420-2100	FICA	255.18	3,726.43	229.06	3,301.95	424.48	89
502-4-12420-2200	VRS	571.06	8,249.54	551.80	6,471.37	1,778.17	78
502-4-12420-2300	HEALTH INSURANCE	3,015.04	6,681.14	309.36	4,939.90	1,741.24	74
502-4-12420-2400	GROUP LIFE INSURANCE	32.30	445.10	27.10	340.28	104.82	76
502-4-12420-2500	HYBRID DISABILITY	12.14	0.00	0.00	103.95	103.95-	0
502-4-12420-3320	SERVICE CONTRACTS	0.00	3,500.00	0.00	4,975.35	1,475.35-	142
502-4-12420-5210	POSTAGE	340.30	4,500.00	348.09	3,935.05	564.95	87
502-4-12420-6001	OFFICE SUPPLIES	0.00	2,077.50	0.00	2,077.50	0.00	100
	12420 FINANCE DEPARTMENT	7,817.22	77,891.21	4,456.25	70,879.72	7,011.49	91

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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	16,094.08	176,872.50	13,605.56	162,887.37	13,985.13	92
502-4-44000-1400	OTHER/HOLIDAY	0.00	7,152.32	0.00	5,525.73	1,626.59	77
502-4-44000-2100	FICA	1,176.86	14,077.90	1,045.16	12,938.94	1,138.96	92
502-4-44000-2200	VRS	3,711.54	38,098.65	3,169.90	34,811.63	3,287.02	91
502-4-44000-2300	HEALTH INSURANCE	2,786.08	31,290.00	2,603.66	28,568.73	2,721.27	91
502-4-44000-2400	GROUP LIFE INSURANCE	205.18	2,087.10	173.64	1,904.22	182.88	91
502-4-44000-2500	LONG-TERM DISABILITY	42.86	619.54	0.00	432.50	187.04	70
502-4-44000-2600	UNEMPLOYMENT INSURANCE	24.00	24.00	0.00	20.00	4.00	83
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.	1,680.10	9,650.00	975.05	6,797.80	2,852.20	70
502-4-44000-3140	TESTING SERVICES	3,020.40	53,057.29	2,505.00	43,063.40	9,993.89	81
502-4-44000-3150	PROFESSIONAL SVCS	250.00	3,000.00	250.00	2,500.00	500.00	83
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	4,897.65	66,000.00	5,364.00	66,023.46	23.46-	100
502-4-44000-5120	WATER, SEWER - RUT. CRK.	218.06	10,644.56	0.00	26,994.53	16,349.97-	254
502-4-44000-5130	ELECTRICAL SVCS-PUMP STATION	112.15	1,850.00	137.05	1,795.52	54.48	97
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	125.00	0.00	104.80	20.20	84
502-4-44000-5230	TELECOMMUNICATIONS	791.76	8,476.00	592.33	8,128.07	347.93	96
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	500.00	0.00	0.00	500.00	0
502-4-44000-5600	PERMITS	0.00	4,523.00	0.00	4,523.00	0.00	100
502-4-44000-5810	DUES & MEMBERSHIPS	0.00	2,285.92	730.00	3,015.92	730.00-	132
502-4-44000-6001	OFFICE SUPPLIES	0.00	2,000.00	0.00	351.22	1,648.78	18

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
502-4-44000-6004	LAB SUPPLIES	782.02	10,000.00	963.14	4,106.30	5,893.70	41
502-4-44000-6007	REPAIR & MAINT. SUPPLIES-RUT. CRK.	3,876.48	59,057.21	617.59	43,418.51	15,638.70	74
502-4-44000-6008	FUEL/OIL	255.51	3,000.00	142.69	1,947.66	1,052.34	65
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	1,184.08	142.14	1,133.24	50.84	96
502-4-44000-6051	CHEMICALS - RUT. CREEK	2,632.50	10,530.00	0.00	10,530.00	0.00	100
	44000 SEWER OPERATIONAL	42,572.83	553,020.53	33,016.91	495,795.22	57,225.31	90

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	4,299.80	132,369.94	10,241.53	158,554.64	26,184.70-	120
502-4-45000-1300	PT WAGES	100.30	3,529.57	456.19	1,462.25	2,067.32	41
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	334.25	10,553.38	766.67	9,070.46	1,482.92	86
502-4-45000-2200	VRS	945.90	27,175.55	2,279.05	25,493.15	1,682.40	94
502-4-45000-2300	HEALTH INSURANCE	969.66	28,161.00	2,329.00	25,945.20	2,215.80	92
502-4-45000-2400	GROUP LIFE INSURANCE	54.36	1,561.97	129.64	1,437.85	124.12	92
502-4-45000-2500	HYBRID DISABILITY	0.00	97.10	0.00	84.90	12.20	87
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	249.75	19,039.60	7.69	16,581.34	2,458.26	87
	45000 SEWER MAINTENANCE	6,954.02	225,908.35	16,209.77	238,677.65	12,769.30-	106

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

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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	193,572.73	38,714.61	83
502-4-95000-9003	STERLING BANK WWTP REFI INTEREST	3,569.44	38,019.53	0.00	32,222.52	5,797.01	85
502-4-95000-9004	SEWER REHAB PRINCIPLE	6,006.85	72,094.24	0.00	60,014.48	12,079.76	83
502-4-95000-9005	SEWER REHAB INTEREST	3,621.15	43,441.76	0.00	36,265.52	7,176.24	83
	95000 DEBT SERVICE	31,918.74	385,842.87	0.00	322,075.25	63,767.62	83

Town of Amherst
Statement of Revenue and Expenditures

Expenditure Account	Description	Prior Yr Expd	Budgeted	Current Expd	YTD Expended	Unexpended	% Expd
	4 Total	93,920.37	1,307,584.01	58,633.71	1,273,499.65	34,084.36	97
SEWER FUND Expenditure Totals		93,920.37	1,307,584.01	58,633.71	1,273,499.65	34,084.36	97

502 SEWER FUND	<u>Prior</u>	<u>Current</u>	<u>YTD</u>
Revenues:	75,876.44	0.00	1,021,007.55
Expenditures:	93,920.37	58,633.71	1,273,499.65
Net Income:	18,043.93-	58,633.71-	252,492.10-

Town of Amherst
Statement of Revenue and Expenditures

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Revenue Account	Description	Prior Yr Rev	Anticipated	Curr Rev	YTD Rev	Excess/Deficit	% Real
514-3-16080-0005	GARBAGE IT CHARGES	12,406.24	147,337.50	0.00	99,555.05	47,782.45-	68
514-3-16080-0006	GARBAGE OT CHARGES	1,700.00	19,512.50	0.00	13,666.81	5,845.69-	70
514-3-16080-0009	PENALTIES	557.61	5,000.00	0.00	3,446.16	1,553.84-	69
	16080 Total	14,663.85	171,850.00	0.00	116,668.02	55,181.98-	67
	3 Total	14,663.85	171,850.00	0.00	116,668.02	55,181.98-	67
	GARBAGE FUND Revenue Totals	14,663.85	171,850.00	0.00	116,668.02	55,181.98-	67

Town of Amherst
Statement of Revenue and Expenditures

06/01/2026
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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	3,544.36	2,261.42-	276
514-4-12110-2100	FICA	22.88	98.14	24.06	286.26	188.12-	292
514-4-12110-2200	VRS	80.76	308.29	92.68	1,022.31	714.02-	332
514-4-12110-2300	HEALTH INSURANCE	27.80	125.16	31.14	342.54	217.38-	274
514-4-12110-2400	GROUP LIFE INSURANCE	3.60	15.14	3.76	41.37	26.23-	273
514-4-12110-2500	STD/LONG-TERM DISABILITY	3.20	6.77	0.00	16.80	10.03-	248
514-4-12110-5000	CONTINGENCY	0.00	7,087.50	0.00	0.00	7,087.50	0
	12110 TOWN MANAGER	420.58	8,923.94	447.70	5,253.64	3,670.30	59

Town of Amherst
Statement of Revenue and Expenditures

06/01/2026
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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	141.78	1,043.57	123.39	1,989.72	946.15-	191
514-4-12420-1300	PT WAGES	21.12	281.82	18.91	245.48	36.34	87
514-4-12420-2100	FICA	11.64	169.42	10.89	165.04	4.38	97
514-4-12420-2200	VRS	28.62	430.50	30.56	375.67	54.83	87
514-4-12420-2300	HEALTH INSURANCE	195.44	375.48	20.62	279.72	95.76	74
514-4-12420-2400	GROUP LIFE INSURANCE	1.60	22.81	1.50	19.51	3.30	86
514-4-12420-2500	HYBRID DISABILITY	0.68	5.08	0.00	6.85	1.77-	135
	12420 FINANCE DEPARTMENT	400.88	2,328.68	205.87	3,081.99	753.31-	132

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
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	11,972.00	128,875.04	6,684.64	95
514-4-43200-3170	COLLECTION OUT OF TOWN	1,553.82	20,824.80	1,732.00	17,741.92	3,082.88	85
	43200 CONTROL	12,645.82	156,384.48	13,704.00	146,616.96	9,767.52	94

Town of Amherst
Statement of Revenue and Expenditures

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	95.58	2,941.55	227.62	2,725.87	215.68	93
514-4-45000-1400	OTHER PAY/HOLIDAYS	0.00	45.62	0.00	1.04	44.58	2
514-4-45000-2100	FICA	7.24	228.52	16.25	195.87	32.65	86
514-4-45000-2200	VRS	21.02	334.54	50.65	557.30	222.76-	167
514-4-45000-2300	HEALTH INSURANCE	21.56	625.80	51.76	569.96	55.84	91
514-4-45000-2400	GROUP LIFE INSURANCE	1.22	34.71	2.89	31.47	3.24	91
514-4-45000-2500	DISABILITY	0.00	2.16	0.00	0.00	2.16	0
	45000 GARBAGE MAINTENANCE	146.62	4,212.90	349.17	4,081.51	131.39	97
	4 Total	13,613.90	171,850.00	14,706.74	159,034.10	12,815.90	93
	GARBAGE FUND Expenditure Totals	13,613.90	171,850.00	14,706.74	159,034.10	12,815.90	93

514 GARBAGE FUND	Prior	Current	YTD
Revenues:	14,663.85	0.00	116,668.02
Expenditures:	13,613.90	14,706.74	159,034.10
Net Income:	1,049.95	14,706.74-	42,366.08-

Town of Amherst
Statement of Revenue and Expenditures

06/01/2026
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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	1,145.88	1,718.82	0.00	10,600.44	8,881.62	617
	41060 Total	1,145.88	1,718.82	0.00	10,600.44	8,881.62	616
	3 Total	1,145.88	73,476.06	0.00	17,562.52	55,913.54-	23
	IDA FUND Revenue Totals	1,145.88	73,476.06	0.00	17,562.52	55,913.54-	23

Town of Amherst
Statement of Revenue and Expenditures

06/01/2026
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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	1,203.64	12,654.87	1,534.89	11,090.97	1,563.90	88
701-4-45000-2100	FICA	92.08	968.10	117.43	848.45	119.65	88
701-4-45000-2700	WORKER'S COMP	0.00	449.22	0.00	0.00	449.22	0
	45000 CONTROL	1,295.72	14,072.19	1,652.32	11,939.42	2,132.77	85

Town of Amherst
Statement of Revenue and Expenditures

06/01/2026
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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.	28.39	330.00	26.68	317.27	12.73	96
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	28.39	59,403.87	26.68	2,975.27	56,428.60	5

Town of Amherst
Statement of Revenue and Expenditures

Expenditure Account	Description	Prior Yr Expd	Budgeted	Current Expd	YTD Expended	Unexpended	% Expd
	4 Total	1,324.11	73,476.06	1,679.00	14,914.69	58,561.37	20
	IDA FUND Expenditure Totals	1,324.11	73,476.06	1,679.00	14,914.69	58,561.37	20

701 IDA FUND	Prior	Current	YTD
Revenues:	1,145.88	0.00	17,562.52
Expenditures:	1,324.11	1,679.00	14,914.69
Net Income:	178.23-	1,679.00-	2,647.83

Grand Totals	Prior	Current	YTD
Revenues:	433,063.03	225,738.92	4,515,170.81
Expenditures:	456,663.66	278,050.00	5,204,086.31
Net Income:	23,600.63-	52,311.08-	688,915.50-

CLERK OF COUNCIL REPORT May 2026

COMMITTEE MEETINGS

EDA Meeting

5/4/26 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.

Planning Commission Meeting

5/8/26 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

5/13/26 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 ADMINISTRATOR - DESIGN AND CONTENT MANAGEMENT

Administered and maintained the Town's website, including content creation and management; regularly uploaded and updated information and documents; created and revised web pages; managed links to internal and external resources; monitored website traffic and performance; performed site design and appearance, including layout, graphics, photos, and color schemes; and created, made edits, posts, updates, and removed content to ensure information remains accurate, current, and user-friendly.

FACEBOOK ADMINISTRATOR

Managed the Town's Facebook page by creating and maintaining content, sharing links to the Town website and community news and events, and monitoring public feedback and engagement.

OTHER

- Prepared and drafted legal advertisements, public hearing notices, and vacancy announcements; submitted advertisements through the newspaper portal and posted notices to the Town website.
- Converted and posted audio recordings of Town Council, Planning Commission, and Economic Development Authority meetings to the Town website.
- Drafted a proclamation commemorating the anniversary of the Amherst Museum.
- Participated in a Zoom meeting with representatives of Legislaide, an AI-powered platform for drafting, reviewing, and tracking local legislation and ordinances, and prepared a summary of findings for the Town Manager.
- Corresponded with board and commission members regarding consideration for reappointment.
- Revised proposed amendments related to parking and surfacing regulations.
- Finalized the Independence Day event permit application with the Virginia Department of Transportation (VDOT) and secured permit approval.
- Coordinated response efforts related to a Town website outage and worked with technical support to restore service.
- Prepared closed-session resolutions for Town Council and the Economic Development Authority.
- Coordinated meal arrangements for Town Council meetings.
- Responded to miscellaneous telephone inquiries and correspondence and conducted research on a variety of municipal matters.
- Submitted purchase receipts and supporting documentation to the Treasurer for payment

Town of Amherst Committees as of May 31, 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

May '26 Monthly Report

- Worked with plants department on repairs and equipment maintenance. Maintenance staff has started setting aside Wednesdays to work on plant repairs.
- Grass mowing is in full swing; staff are doing such a good job keeping up that we were able to take on some of the medians and other grassy areas in the town.
- We sold the 2007 Explorer we had on GovDeals for \$1,377.00.
- Staff finished painting fire hydrants and started on manhole inspections.
- Continuing to work on Iworx online software. We have all the inventory and basic information plugged in, now moving onto plugging in fire hydrant information as well as manhole information.
- After inspecting the leak on main street last week, it seems to have dried up we will continue to monitor it.
- Installed a sewer connection at Mill Race.
- Been having some issues with 60 west pumping station Pump #2. We pulled the pump and cleaned/inspected it. Didn't find anything wrong with it, reinstalled and worked fine for a few days then tripped again we will continue to monitor.
- Bush hogging right of ways.
- Vacuumed main street and sprayed for weeds.
- Marking tickets for VA-811.

Going over instructions for manhole inspections



Pulling the pump at 60 west pumping station



Replacing the gearbox seal at wastewater facility



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

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

Data Centers and their possible effect on the Town of Amherst- what? There are no Data Centers in the Town; how can they cause any issues in this bucolic setting here at the foot of the Blue Ridge? Recent legislation passed and signed earlier this spring is intended to add clarity to data centers' water usage. The new legislation requires water usage distribution to be refined into the following categories: data centers, domestic use, commercial use, industrial use, and other use. This usage is to be reported to the Department of Environmental Quality (DEQ), the same department the Town negotiated with for over a year here recently to work out a new water withdrawal permit. This begins to bring the connection between Data Centers and the Town of Amherst into focus.

While the urban issues of Data Centers have yet to affect the Town of Amherst, it is not out of the realm of possibility that in the future, as new budgets are cobbled out, such far-reaching and unimaginable issues as Data Centers will need to be discussed as matters of fact in fiscal planning for future Town policies.



**Town of Amherst
Economic Development Authority**

Chairperson Sharon W. Turner called a meeting of the Town of Amherst Economic Development Authority, formerly Industrial Development Authority, to order on June 1, 2026, at 5:15 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	Sharon Turner	A	Steven Jefferson
P	C. Manly Rucker	P	Jared Martin
P	Mark Milhous	P	Jaynene Casey
P	Meredith Newman		

Town Manager Sara E. McGuffin, in her capacity of secretary, and Clerk of Council Vicki K. Hunt were also present.

The Economic Development Authority met with Town Council to discuss the history of Brockman Park, past and proposed development concepts for the site, and potential future directions. The purpose of this discussion was to facilitate collaboration between the two bodies and help refine the long-term strategic vision for the park.

Town Manager McGuffin presented a brief overview of the history of Brockman Park and discussed the statutory powers and responsibilities of the Economic Development Authority as established by the General Assembly.

Town Manager McGuffin asked the Economic Development Authority and Town Council to discuss the current goals for Brockman Park and consider what priorities should guide future development. Topics included whether the primary objectives should be generating revenue, creating jobs, increasing activity within the park, supporting business development, or fostering overall growth of the Town.

Megan Lucas from Lynchburg Regional Alliance, and Laurie Saunders from the Amherst County Economic Development Authority were present to answer questions.

Discussion focused on the extent to which the strategic direction of Brockman Park has evolved from its original industrial development purpose following the sale of a portion of the property for a long-term care and senior living facility. Members considered the implications of this transition for future land use and development priorities within the park.

No action was taken at this time, and further discussion of the matter was deferred to a future meeting.

Clerk of Council Hunt was called upon to read a resolution authorizing a closed meeting, as follows:

WHEREAS, the Economic Development Authority of the Town of Amherst desires to discuss in

Closed Meeting the following matter(s):

- Discussion concerning a prospective business or industry or the expansion of an existing business or industry where no previous announcement has been made of the business' or industry's interest in locating or expanding its facilities in the community, specifically to meet with Town Council to discuss matters related to Brockman Park.

WHEREAS, pursuant to: §2.2-3711A.5 of the Code of Virginia, such discussions may occur in Closed Meeting.

NOW, THEREFORE, BE IT RESOLVED that the Town of Amherst Economic Development Authority does hereby authorize discussion of the aforesated matters in Closed Meeting.

Mr. Rucker made a motion that was seconded by Ms. Casey to approve the resolution and go into closed session.

The motion carried 6-0 via the roll call method as follows:

Sharon Turner	Aye	Steven Jefferson	Absent
C. Manly Rucker	Aye	Jared Martin	Aye
Mark Milhous	Aye	Jaynene Casey	Aye
Meredith Newman	Aye		

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

At 5:46 PM, pursuant to the Resolution, the Economic Development Authority convened in closed session.

At 6:48 PM the meeting reopened to the public.

Clerk of Council Hunt read the following closed session certification to the Authority members:

Do you certify that to the best of your knowledge (i) only public business matters lawfully exempted from open meeting requirements under Title 2.2, Chapter 37 of the Code of Virginia, and (ii) only such public business matters as were identified in the motion by which the closed session was convened were heard, discussed, or considered in the session?

Responses via the roll call method were as follows:

Sharon Turner	Yes	Steven Jefferson	Absent
C. Manly Rucker	Yes	Jared Martin	Yes
Mark Milhous	Yes	Jaynene Casey	Yes
Meredith Newman	Yes		

There being no further business, at 6:48 p.m. the special session adjourned.

Sharon W. Turner, Chairperson

ATTEST: _____
Clerk of Council

FOR APPROVAL

TOWN OF AMHERST ECONOMIC DEVELOPMENT AUTHORITY

MOTION:
SECOND:

Wednesday, June 1, 2026
Regular Meeting

RE: AUTHORIZE CLOSED MEETING

WHEREAS, the Economic Development Authority of the Town of Amherst desires to discuss in Closed Meeting the following matter(s):

- Discussion concerning a prospective business or industry or the expansion of an existing business or industry where no previous announcement has been made of the business' or industry's interest in locating or expanding its facilities in the community, specifically to meet with the Town Council to discuss matters related to Brockman Park.

WHEREAS, pursuant to: §2.2-3711A.5 of the Code of Virginia, such discussions may occur in Closed Meeting.

NOW, THEREFORE BE IT RESOLVED that the Economic Development Authority of the Town of Amherst does hereby authorize discussion of the aforestated matters in Closed Meeting.

Adopted this 1st day of June 2026.

D. Dwayne Tuggle, Mayor

ATTEST:

Secretary



TOWN OF AMHERST

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

To: Town Council
From: Sara McGuffiin
Date: June 4, 2026
Re: Water Withdrawal Permit Compliance Engineering Purchase Approval

The FY 26-27 budget contains funding for compliance with our approved Water Withdrawal Permit. The following proposal is for the engineering services from W/W Associates to complete our Drought Management Plan, Monitoring and Operations Plan, design of the stream gage required by the permit, and construction administration for the construction of the stream gage.

\$120,000 was appropriated, and the total costs being requested are \$59,500.

The remainder is slated to be used towards the construction of the stream gage.

Staff requests that the Council approve this expenditure.



May 22, 2026

Mrs. Sara McGuffin
Town Manager
Town of Amherst
174 South Main Street
Amherst, VA 24521

Re: VWP Permit Requirement Engineering Fee Proposal

Dear Mrs. McGuffin:

We are pleased to provide this engineering fee proposal to assist in the meeting of requirements as stated in the VWP permit dated March 13, 2026. The permit elements are as follows:

Drought Management Plan (due September 9, 2026)

The drought management plan will include:

- a. Development of drought stages including specific triggers when and how each stage will be initiated and lifted.
- b. Description of voluntary or mandatory conservation measures to be implemented during each drought stage.
- c. Identify how and when an offstream reservoir will be used to augment water flow in the Buffalo River
- d. Preparation of a draft drought ordinance

Monitoring and Operations Plan (due September 9, 2026)

The monitoring and operation plan will include:

- a. Procedures for operating the intake to ensure compliance with all water withdrawal conditions in the permit
- b. A procedure for estimating the previous day's stream flow at the intake location in the event the downstream Buffalo River Gage is not in use
- c. Procedures for recording withdrawals as well as all other monitoring and reporting requirement in the VWP permit
- d. Procedures of when releases from upstream reservoir(s) occur to support the Buffalo River intake.

- e. Procedures and reporting methods for water withdrawals and Buffalo River flowby requirements

Design and Construction of a Buffalo River Gage (Bid March 13, 2027, Complete March 13, 2028.)

This task will provide for the design of a gaging station at the Town’s existing raw water intake. A set of plans and specifications will be prepared to construct a gaging station that measures the Buffalo River flow rate using the existing dam at the intake for the primary flow element. The plans and specifications will be submitted to DEQ for concurrence. Project will be bid to qualified contractors for the construction of these facilities. Construction administration will be provided for these services.

We propose to provide these services in accordance with the following fee schedule:

<u>Task</u>	<u>Lump Sum Fee</u>
Drought Management Plan	\$ 17,500
Monitoring and Operations Plan	\$ 15,000
Buffalo River Gage Design	\$ 19,500
Buffalo River Gage Construction Admin	<u>\$ 7,500</u>
Total Fee	\$ 59,500

This proposal is based on the following considerations:

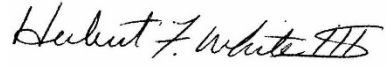
1. Wetland delineations and environmental permitting are not included in this proposal.

Invoicing for these services will be monthly based on our estimate of percent completion. Payment will be within 30 calendar days from the time the bill is issued by WW Associates, Inc.

We appreciate the opportunity to be of continued service to the Town of Amherst and trust this proposal meets with your approval. We look forward to working on this most important project! Should you have any questions, please feel free to call. A purchase order will be considered our Notice to Proceed.

Sincerely,

WW Associates, Inc.

A handwritten signature in cursive script that reads "Herbert F. White, III".

Herbert F. White, III, P.E.
President

WW Associates, Inc.

Lynchburg ■ Charlottesville

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