

## PUBLIC HEARING NOTICE

The Town of Amherst Town Council will hold public hearings at 7:00 PM on June 10, 2026, in the Council Chambers of the Town Hall at 174 South Main Street, Amherst, VA, on the following matters:

### **(1) Amended Fiscal Year 2025/2026 Town of Amherst Budget**

This budget synopsis is prepared and published for informative planning purposes only. The inclusion of any item does not constitute an obligation or commitment on the part of the Town Council to appropriate funds for that purpose. There is no allocation or designation of Town of Amherst funds for any purpose until an appropriation for that purpose has first been made by the Town Council.

#### **Estimated Revenues**

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

#### **Estimated Expenditures**

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

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

### **(2) To consider proposed revisions to Town of Amherst Code Chapter 24. Zoning to include:**

- Article I § 24-2 - Definitions and rules of construction,
- Article II §§ 24-74 - Procedure for site plan review, 24-76 – Documentation, and 24-78 Developments subject to a minor site plan review
- Article III § 24-199 - Classification of districts,
- Article VIII §§ 24-467 - Minimum yard requirements; 24-508 - Location of parking; 24- 509 - Size of parking spaces; 24-511 – Surfacing, 24-513 - Amount of off-street parking required; and 24-515 - Parking requirements.

Documents containing the complete amended budget proposal, implementing Ordinance and supporting documentation, and proposed revisions to Town Code Chapter 24 are available online at [www.amherstva.gov](http://www.amherstva.gov) and for inspection in the Town Hall during normal working hours.

## 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)

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#### 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)

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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)

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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 <del>500</del> 5,000 square feet of open sales and display area
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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.

(Zoning Ord. 2003, § 18.1-602.08)

## Business Friendliness Ideas

### 2. Site Plans

#### 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)

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##### 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

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### 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

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### 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.

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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)

## Business Friendliness Ideas

### 2. Site Plans

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#### 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)

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#### 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)

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#### 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;~~
- (4) (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.]

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.~~

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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	<del>50'</del> 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)



# 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:** May 7, 2026  
**Re:** FY26 Budget Amendment

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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 that the Council set a public hearing for the budget amendment for the June 10, 2026, meeting.

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
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- Operations	\$898,644
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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/year

**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:

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

**F. FUND BALANCE REQUIRMENTS**

The Town of Amherst maintains a Fund Balance Policy to ensure that the Town has adequate funds to address emergency situations and ensure the Town’s credit worthiness. Required balances for the 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 10<sup>th</sup> of June, 2026 and reflects the complete budget for July 1, 2025 to June 30, 2026.*

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Mayor

Attest:

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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
<b>GENERAL FUND EXPENSES</b>									
<b>TOWN COUNCIL</b>									
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								-
<b>Town Council Totals</b>		<b>18,272.10</b>	<b>15,220.83</b>	<b>7,509.73</b>	<b>16,272.10</b>	<b>16,272.10</b>	<b>16,272.10</b>	<b>16,272.10</b>	<b>(2,000.00)</b>
<b>TOWN MANAGER</b>									
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								-
<b>Town Manager Totals</b>		<b>181,336.32</b>	<b>151,243.11</b>	<b>82,169.78</b>	<b>146,156.79</b>	<b>199,063.79</b>	<b>199,063.79</b>	<b>199,063.78</b>	<b>17,727.47</b>
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
<b>FINANCE DEPARTMENT</b>									
	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	-
<b>Finance Totals</b>		<b>115,155.78</b>	<b>116,510.22</b>	<b>62,013.05</b>	<b>122,498.77</b>	<b>122,498.77</b>	<b>122,498.77</b>	<b>122,498.77</b>	<b>7,342.99</b>

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
<b>Information Technology</b>									
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
<b>I.T. Totals</b>		<b>36,000.00</b>	<b>36,364.67</b>	<b>14,690.03</b>	<b>53,000.00</b>	<b>53,000.00</b>	<b>53,000.00</b>	<b>53,000.00</b>	<b>17,000.00</b>
<b>POLICE DEPARTMENT</b>									
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	8,227.60	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)
<b>Police Department</b>		<b>1,003,988.74</b>	<b>930,617.82</b>	<b>417,046.66</b>	<b>913,513.33</b>	<b>913,513.33</b>	<b>913,513.33</b>	<b>913,513.33</b>	<b>(90,475.41)</b>

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	-
<b>Public Safety</b>		<b>30,000.00</b>	<b>30,000.00</b>	<b>0.00</b>	<b>30,000.00</b>	<b>30,000.00</b>	<b>30,000.00</b>	<b>30,000.00</b>	<b>0.00</b>

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
<b>GENERAL PROPERTIES</b>									
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
<b>General Properties Totals</b>		<b>223,207.78</b>	<b>180,018.35</b>	<b>210,194.26</b>	<b>190,285.18</b>	<b>210,285.18</b>	<b>210,285.18</b>	<b>238,083.19</b>	<b>(12,922.60)</b>
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
<b>Planning/Zoning</b>									
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	-
<b>General Properties Totals</b>		<b>2,127.00</b>	<b>2,199.80</b>	<b>1,976.75</b>	<b>12,827.00</b>	<b>12,827.00</b>	<b>12,827.00</b>	<b>12,827.00</b>	<b>10,700.00</b>
<b>Community Development</b>									
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)
<b>Community Development Totals</b>		<b>2,500.00</b>	<b>2,500.00</b>	<b>2,500.00</b>	<b>2,000.00</b>	<b>1,000.00</b>	<b>1,000.00</b>	<b>1,000.00</b>	<b>(1,500.00)</b>
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	-
<b>General Fund Expense Total</b>		<b>1,703,497.47</b>	<b>1,552,267.23</b>	<b>834,075.01</b>	<b>1,601,218.17</b>	<b>1,891,444.48</b>	<b>1,891,444.48</b>	<b>2,277,147.08</b>	<b>187,947.01</b>

**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
<b>WATER FUND REVENUE</b>									
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)
<b>Revenue Totatls</b>		<b>3,144,158.93</b>	<b>1,225,661.04</b>	<b>719,175.29</b>	<b>1,365,204.71</b>	<b>1,643,647.06</b>	<b>1,643,647.06</b>	<b>1,671,112.51</b>	<b>(1,500,511.87)</b>

**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
<b>WATER FUND EXPENSES</b>									
<b>TOWN MANAGER</b>									
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								-
<b>Town Manager Totals</b>		<b>94,973.38</b>	<b>73,829.11</b>	<b>38,281.27</b>	<b>100,020.61</b>	<b>100,020.61</b>	<b>100,020.61</b>	<b>100,020.61</b>	<b>\$ 5,047.23</b>
<b>FINANCE DEPARTMENT</b>									
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	-
<b>Finance Totals</b>		<b>\$ 85,313.38</b>	<b>\$ 73,567.22</b>	<b>\$ 41,140.00</b>	<b>90,860.47</b>	<b>90,860.47</b>	<b>\$ 90,860.47</b>	<b>\$ 90,860.47</b>	<b>\$ 5,547.09</b>
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
<b>WATER OPERATIONAL DEPARTMENT</b>									
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**

		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
<b>WATER MAINTENANCE DEPARTMENT</b>									
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						-
<b>Maintenance Totals</b>		<b>250,905.38</b>	<b>212,037.59</b>	<b>101,464.67</b>	<b>245,245.67</b>	<b>245,245.67</b>	<b>245,245.67</b>	<b>254,285.27</b>	<b>(5,659.71)</b>
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
<b>Debt Payments</b>									
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)
<b>Debt Totals</b>		<b>704,047.00</b>	<b>159,673.54</b>	<b>227,465.50</b>	<b>454,047.01</b>	<b>454,047.01</b>	<b>454,047.01</b>	<b>454,047.01</b>	<b>(249,999.99)</b>
<b>Water Fund Expense Totals</b>		<b>3,144,158.95</b>	<b>1,088,389.40</b>	<b>1,114,204.98</b>	<b>1,669,147.06</b>	<b>1,643,647.06</b>	<b>1,643,647.06</b>	<b>1,671,112.51</b>	<b>(1,500,511.89)</b>

**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
<b>SEWER REVENUE</b>									
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								-
<b>Revenue Totals</b>		<b>1,539,377.41</b>	<b>2,205,896.38</b>	<b>490,627.79</b>	<b>1,065,510.94</b>	<b>1,284,487.22</b>	<b>1,284,487.22</b>	<b>1,328,749.43</b>	<b>(254,890.19)</b>

**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
<b>SEWER EXPENSES</b>									
<b>TOWN MANAGER</b>									
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								-
<b>Town Manager Totals</b>		<b>58,518.28</b>	<b>53,662.95</b>	<b>29,149.63</b>	<b>64,921.05</b>	<b>64,921.06</b>	<b>64,921.06</b>	<b>64,921.06</b>	<b>6,402.78</b>
<b>FINANCE DEPARTMENT</b>									
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	-
<b>Finance Totals</b>		<b>73,234.39</b>	<b>67,325.55</b>	<b>36,057.50</b>	<b>77,891.22</b>	<b>77,891.22</b>	<b>77,891.22</b>	<b>77,891.22</b>	<b>4,656.83</b>

**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
<b>SEWER OPERATIONAL DEPARTMENT</b>									
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)
<b>Treatment Totals</b>		<b>543,823.32</b>	<b>424,835.34</b>	<b>307,800.27</b>	<b>553,963.32</b>	<b>538,963.32</b>	<b>538,963.32</b>	<b>583,225.53</b>	<b>(4,860.00)</b>

**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
<b>SEWER MAINTENANCE DEPARTMENT</b>									
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						-
<b>Maintenance Totals</b>		<b>227,958.58</b>	<b>205,163.17</b>	<b>99,310.80</b>	<b>216,868.75</b>	<b>216,868.75</b>	<b>216,868.75</b>	<b>216,868.75</b>	<b>(11,089.83)</b>
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
<b>Debt Payments</b>									
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)
<b>Debt Totals</b>		<b>635,842.84</b>	<b>98,551.09</b>	<b>193,860.81</b>	<b>385,842.87</b>	<b>385,842.87</b>	<b>385,842.87</b>	<b>385,842.87</b>	<b>(249,999.97)</b>
<b>Sewer Fund Expense Totals</b>		<b>1,539,377.41</b>	<b>849,538.10</b>	<b>1,029,376.89</b>	<b>1,299,487.22</b>	<b>1,284,487.22</b>	<b>1,284,487.22</b>	<b>1,328,749.43</b>	<b>(254,890.19)</b>

**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
<b>GARBAGE REVENUE</b>									
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									-
<b>Revenue Totals</b>		<b>\$ 172,787.50</b>	<b>\$ 166,027.10</b>	<b>\$ 86,659.07</b>	<b>171,850.00</b>	<b>\$ 171,850.00</b>	<b>\$ 171,850.00</b>	<b>\$ 171,850.00</b>	<b>\$ (937.50)</b>

**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
<b>TOWN MANAGER</b>									
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
<b>Town Manager Totals</b>		<b>\$ 10,411.45</b>	<b>\$ 5,421.80</b>	<b>\$ 2,944.13</b>	<b>8,923.94</b>	<b>\$ 8,923.94</b>	<b>\$ 8,923.94</b>	<b>\$ 8,923.94</b>	<b>\$ (1,487.51)</b>
<b>FINANCE DEPARTMENT</b>									
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
<b>Finance Totals</b>		<b>3,029.26</b>	<b>2,563.61</b>	<b>1,344.87</b>	<b>2,328.67</b>	<b>2,328.67</b>	<b>2,328.67</b>	<b>2,328.67</b>	<b>(700.59)</b>
<b>GARBAGE EXPENSES</b>									
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)
<b>Garbage Totals</b>		<b>\$ 154,353.12</b>	<b>\$ 143,952.48</b>	<b>\$ 75,798.48</b>	<b>156,384.48</b>	<b>\$ 156,384.48</b>	<b>\$ 156,384.48</b>	<b>\$ 156,384.48</b>	<b>\$ 2,031.36</b>

**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
<b>GARBAGE MAINTENANCE DEPARTMENT</b>									
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)
<b>Garbage Fund Expense Totals</b>		<b>\$ 172,787.50</b>	<b>\$ 155,952.99</b>	<b>\$ 82,182.88</b>	<b>171,850.00</b>	<b>\$ 171,850.00</b>	<b>\$ 171,850.00</b>	<b>\$ 171,850.00</b>	<b>\$ (937.50)</b>

**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
<b>IDA REVENUES</b>									
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
<b>Revenue Totals</b>		<b>70,625.76</b>	<b>71,884.88</b>	<b>3,890.00</b>	<b>73,476.06</b>	<b>73,476.06</b>	<b>73,476.06</b>	<b>73,476.06</b>	<b>2,850.30</b>
<b>IDA EXPENSES</b>									
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									-
<b>Expense Totals</b>		<b>70,625.76</b>	<b>11,732.69</b>	<b>9,311.66</b>	<b>73,476.06</b>	<b>73,476.06</b>	<b>73,476.06</b>	<b>73,476.06</b>	<b>2,850.30</b>
<b>Revenue Totals</b>		<b>6,619,172.68</b>	<b>4,325,363.12</b>	<b>2,149,739.57</b>	<b>4,439,624.79</b>	<b>5,064,904.82</b>	<b>5,064,904.82</b>	<b>5,522,335.08</b>	<b>(1,554,267.86)</b>
<b>Expense Totals</b>		<b>6,630,447.09</b>	<b>3,657,880.41</b>	<b>3,069,151.42</b>	<b>4,815,178.50</b>	<b>5,064,904.82</b>	<b>5,064,904.82</b>	<b>5,522,335.08</b>	<b>(1,565,542.27)</b>