

TOWN OF TAZEWELL

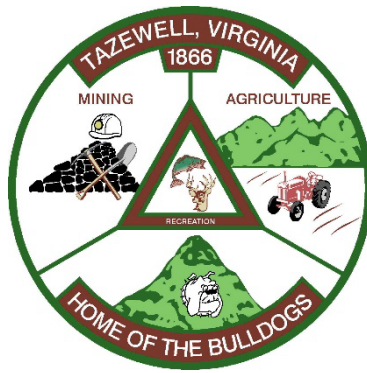
# 2024/2025 ANNUAL BUDGET



## TOWN COUNCIL

Mayor Michael F. Hoops  
David H. Fox  
Emily C. Davis  
Joe R. Beasley

Vice Mayor Glenn L. Catron  
Jonathan E. Hankins  
Zach T. Cline



*Mayor Michael F. Hoops*

*Vice Mayor Glenn L. Catron*

*Councilmember David H. Fox*

*Councilmember Jonathan E. Hankins*

*Councilmember Emily C. Davis*

*Councilmember Zach T. Cline*

*Councilmember Joe R. Beasley*

## **2024/2025 ANNUAL BUDGET**

Prepared by Leanne Regon – Interim Town Manager

To Be Adopted & Approved on June 4, 2024

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Acct. #	ACCOUNT	Preliminary Budget 2024-2025	Comments
	<b>GENERAL FUND REVENUES</b>		
	<b>Revenues Property Taxes</b>		
001-010-3110	Real Estate - Current	\$787,000.00	\$0.29/\$100 (Due Dec. 5th) *reassessments done every 6 years, goes into effect 2024
001-010-3111	Real Estate - Current Year Past Due	\$68,000.00	Paid after December 5th in the same Fiscal Year.
001-010-3112	Real Estate - Delinquent	\$21,000.00	Previous Fiscal Years
001-010-3115	Real Estate - Penalties	\$23,000.00	Includes Current and Previous Fiscal Years
001-010-3120	Personal Property - Current	\$148,000.00	\$0.60 per \$100 of assessed value (Due Dec. 5th)
001-010-3121	Personal Property - Current Year Past Due	\$22,000.00	Paid after December 5th in the same Fiscal Year
001-010-3122	Personal Property - Delinquent	\$6,000.00	Previous Fiscal Years
001-010-3124	Personal Property - DMV Stops	\$4,100.00	Program Used to Collect Past Due Personal Property Taxes and Vehicle Fees
001-010-3125	Personal Property - Penalties	\$4,800.00	Includes Current and Previous Fiscal Years
001-010-3126	Credit Company (TACS)	\$6,000.00	
001-010-3130	Public Service Corporation Real Property Tax	\$46,000.00	\$0.29 per \$100 of assessed value (always the same as real estate tax rate) paid by Appalachian Power Company, Cellco Partnership, Lumos Networks Inc., MCI Communications Services, Inc., New Cingular Wireless PCS, LLC, Sprint Spectrum Realty Company, LLC, Sunset Fiber (DE), LLC, Verizon South Inc., Verizon Virginia LLC, Virginia Electric and Power Company, Norfolk Western (Due December 5th)
	<b>SUB-TOTAL</b>	<b>\$1,135,900.00</b>	

	<b>Other Local Taxes</b>		
001-010-3210	Bank Franchise Tax	\$163,000.00	\$0.80 on each \$100 of taxable value of shares of stock (Due May 15th)
001-010-3211	Local Consumer Utility Tax	\$18,000.00	(Gas, Water and Electrical Services) Paid to Town by AEP based on meter usage. (Can also charge \$3 per water customer. - Cannot be more than 20% of the first \$15 of a monthly bill.)
001-010-3250	Vehicle Fee	\$65,500.00	\$20 per vehicle (Due Dec. 5th)
001-010-3610	Meals Tax	\$1,025,000.00	\$0.08 per \$1.00 of gross sales
001-010-3636	Car Rental Tax	\$0.00	
001-010-3640	Cigarette Tax	\$230,000.00	\$0.40 per pack (Legislation changed on this rate in 2022.)
	<b>SUB-TOTAL</b>	<b>\$1,501,500.00</b>	

	<b>Permits (Misc. Permits &amp; Fees)</b>		
001-010-3220	Building (Zoning) Permits	\$9,000.00	dollar amount varies per permit
001-010-3221	Property Maintenance	\$3,000.00	mowing grass, demolition of houses
001-010-3222	State Levy for Building Permit	\$400.00	
	<b>SUB-TOTAL</b>	<b>\$12,400.00</b>	

Acct. #	ACCOUNT	Preliminary Budget 2024-2025	Comments
	<b>Business License</b>		Due April 15th
001-010-3230	Business License - Penalties	\$1,500.00	Paid after April 15th
001-010-3231	Contractor	\$6,500.00	3% of BPOL @ \$0.15/\$100 of all gross receipts
001-010-3232	Retail Sales	\$162,000.00	64% of BPOL @ \$0.20/\$100 of all gross receipts
001-010-3233	Financial, Real Estate, & Professional	\$72,500.00	16% of BPOL @ \$0.40/\$100 of all gross receipts
001-010-3234	Repairs, Personal Business Service	\$55,000.00	11% of BPOL @ \$0.25/\$100 of all gross receipts
001-010-3235	Wholesale	\$700.00	1% of BPOL @ \$0.05/\$100 of all gross receipts
001-010-3236	Utility	\$3,500.00	2% of BPOL @ \$0.50/\$100 of all gross receipts
001-010-3241	Transient Occupancy Tax	\$52,000.00	8% of all gross receipts
	<b>SUB-TOTAL</b>	<b>\$353,700.00</b>	

	<b>Use of Money &amp; Property</b>		
001-010-3510	Interest	\$5,000.00	
001-010-3740	American Legion Rentals Fees	\$10,800.00	\$75 per day (without alcohol), \$200 per day (with alcohol), \$50 rental deposit
001-010-3885	Train Station Rental Fees	\$0.00	This facility is no longer allowed to be rented.
	<b>SUB-TOTAL</b>	<b>\$15,800.00</b>	

	<b>Fines</b>		
001-010-3310	Court Fines	\$32,000.00	fees from court fines
001-010-3320	Parking Fines	\$5,000.00	fees from parking fines
	<b>SUB-TOTAL</b>	<b>\$37,000.00</b>	

Acct. #	ACCOUNT	Preliminary Budget 2024-2025	Comments
	<b>State Revenue</b>		
001-010-3240	Communication Tax Franchise Fees	\$18,000.00	3% of all gross receipts based on sell. (Paid monthly - State of Virginia)
001-010-3420	Fire Fund	\$20,000.00	Money from State for fire equipment. Apply every year.
001-010-3430	Law Enforcement (599)	\$120,000.00	Grant money from the State for PD
001-010-3440	Litter Control Grant	\$4,000.00	Apply for each year.
001-010-3450	Sales Tax	\$345,000.00	Based on School Age Population. Changes every 3 years. Paid Monthly
001-010-3470	VDOT Maintenance	\$1,330,000.00	We get \$358,792.72 a quarter for FY24
001-010-3525	Personal Property Tax Relief	\$54,800.00	Tax relief received from Commonwealth (November 15)
001-010-3550	Rolling Stock	\$5,800.00	Paid by N&S at a rate set by Virginia for anything that rolls.
001-010-3555	Mobile Home- State	\$0.00	
001-010-3615	Drug-Asset Forfeiture State	\$0.00	
001-010-3620	Drug-Asset Forfeiture Federal	\$0.00	
001-010-3623	Community Violence Grant	\$0.00	Pays for anything PD affiliated with Police activities.
001-010-3624	HIDTA Grant	\$12,000.00	Drug Task Force HIDTA Money (Steven Davis' OT in Expenses)
001-010-3625	School Resource Officer	\$0.00	Tazewell PD will not have school resource officers after 2024
001-010-3630	Grants Received	\$10,000.00	Dept. of Fire Programs
001-010-3632	Police Grant CFDA 20.600	\$13,000.00	DMV Grants (Traffic Checks - \$18,700 & Breathalyzer - \$8,600)
001-010-3638	Train Station Local Revenue	\$0.00	
001-010-3639	USDA Grant 10.766	\$25,000.00	Rural Development (Police Car) Grant has been cut to \$25,000
001-010-3760	Revenue Sharing - Paving	\$0.00	
001-010-3775	VDOT State of Good Repair - Paving (Primary Extension)	\$0.00	
001-010-3781	VDOT Recreational Access Funds - Little League Park	\$0.00	VDOT Recreational Access Funds for Little League Park Project Cancelled
	<b>SUB-TOTAL</b>	<b>\$1,957,600.00</b>	

	<b>Refuse Collections Revenue</b>		
001-010-3530	Refuse Collections	\$463,000.00	IT=\$14 per month ( Extra Pickup \$35), OT=\$25 per month (Extra Pickup \$55) 2YD FROM \$11.00 TO \$14.00, 4YD FROM \$15.00 TO \$21.50 6YD FROM \$18.00 TO \$26.00, 8YD FROM \$21.00 TO \$30.00
001-010-3531	Refuse Penalties & Interest	\$1,500.00	
	<b>SUB-TOTAL</b>	<b>\$464,500.00</b>	

Acct. #	ACCOUNT	Preliminary Budget 2024-2025	Comments
	<b>Recreation Department Revenue</b>		
001-010-3700	Pool Admission	\$32,500.00	General Admission (Mon.-Thurs. \$4) (Fri.-Sun. \$5 includes Pool & Aqua Park) (Ages 5 & Under Free)
001-010-3701	Youth Activities	\$500.00	Youth Soccer YMCA
001-010-3702	Men's Activities	\$0.00	Men's Softball
001-010-3703	Co-Ed Activities	\$0.00	Coed Softball
001-010-3704	Women's Activities	\$0.00	
001-010-3705	Lessons	\$500.00	Swim Lessons
001-010-3706	Tournaments	\$1,000.00	
001-010-3707	Softball Field Rentals	\$500.00	(\$50 per field without lights) (\$75 per field with lights)
001-010-3708	Concessions	\$12,000.00	Will be operated by Town this year. Pool & Aqua Park
001-010-3709	Miscellaneous Revenue - Recreation	\$300.00	
001-010-3710	Pool Rentals	\$7,000.00	\$100 for 2 hours, \$200 for 4 hours (\$25 deposit due within one week of booking)
001-010-3711	Gym Rentals	\$5,000.00	\$15 per hour (\$25 rental deposit)
001-010-3712	Shelter Rentals	\$3,500.00	(Shelter 1-Large: 12 hours=\$60, 6 hours=\$40, 3 hours=\$20) (Shelter 2 -w/bathrooms: 12 hours=\$50, 6 hours=\$30, 3 hours=\$15) (Shelter 3 - near Kidzown: 12 hours=\$40, 6 hours=\$30, 3 hours=\$15) (Dunford Park: 12 hours=\$60, 6 hours=\$40, 3 hours=\$20)
001-010-3715	Aqua Park	\$12,000.00	(Fri.-Sun.) \$5 per person (includes Aqua Park and pool) (Ages 5 & Under Free); Private Rental (Tuesday's & Thursday's from 5:30 pm - 7:30 pm) \$175 (includes private use of inflatables, shelter 1, and 1-2 lifeguards)
001-010-3716	Kayak & Paddle Board Rentals	\$1,500.00	Single Kayaks - \$5/hr. (max. rental 2 hours), Double Kayaks - \$10/hr. (max. rental 2 hours), Stand Up Paddle Boards - \$5/hr. (max. rental 2 hours)
	<b>SUB-TOTAL</b>	<b>\$76,300.00</b>	
	<b>Fire Department Revenue</b>		
001-010-3800	Fire Department Billing	\$0.00	
	<b>SUB-TOTAL</b>	<b>\$0.00</b>	
	<b>Rescue Squad Revenue</b>		
001-010-3900	Rescue Squad Billing	\$1,597,000.00	Includes \$25,000/quarterly from Tazewell County. Includes funds for Transports.
001-010-3903	Four For Life -EMS	\$10,000.00	Funds EMS receives each year -seperated out from revenue
	<b>SUB-TOTAL</b>	<b>\$1,607,000.00</b>	

Acct. #	ACCOUNT	Preliminary Budget 2024-2025	Comments
	<b>Donations</b>		
001-010-3810	Donations - Administration	\$300.00	Employee Christmas Party
001-010-3820	Donations - Police	\$300.00	Miscellaneous Donations (Ex: Calendars, etc.)
001-010-3822	Police Kids Day	\$1,500.00	Kids Day - Town Gives \$2,000
001-010-3824	Police Shop with a Cop	\$7,000.00	Shop with the Cop - Town Gives \$2,000
001-010-3826	Police Community Dinner	\$800.00	Community Dinner - Town Gives \$2,000
001-010-3830	Donations - Fire	\$300.00	
001-010-3835	Donations - EMS	\$300.00	
001-010-3840	Donations - Recreation	\$300.00	
001-010-3860	Donations - Train Station	\$300.00	
001-010-3875	Donations - Once A Bulldog	\$1,000.00	
	<b>SUB-TOTAL</b>	<b>\$12,100.00</b>	

	<b>Miscellaneous Revenue</b>		
001-010-3540	Miscellaneous Revenue	\$40,000.00	Snow removal for DMV, ETC.
001-010-3541	Miscellaneous Unclaimed Property Receivables	\$0.00	
001-010-3548	American Rescue Plan	\$0.00	
001-010-3626	Police Miscellaneous Revenue	\$15,000.00	Potentially Security for Taz. Co. Fair & Security for Tazewell Co. Public Schools
001-010-3750	Accident Reports	\$500.00	
001-010-3755	Fingerprinting, Etc.	\$50.00	
001-010-3790	Retiree Insurance	\$17,000.00	
001-010-3870	Recreational Trail Access - Barnes Property	\$0.00	Recreational Trail Access - Barnes Property
001-010-3880	Sports Complexes	\$0.00	
	<b>SUB-TOTAL</b>	<b>\$72,550.00</b>	

	<b>TOTAL REVENUES</b>	<b>\$7,246,350.00</b>	
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Acct. #	ACCOUNT	Preliminary Budget 2024-2025	Comments
	<b>GENERAL FUND EXPENDITURES</b>		
	<b>Mayor/Town Council</b>		
001-021-4001	Mayor/Town Council Compensation	\$27,600.00	Mayor Salary, 6 Town Council
001-021-4080	Mayor/Town Council Travel & Training	\$2,800.00	VML meeting, Legislative meeting, miscellaneous trips to Richmond, etc.
001-021-4230	Equipment	\$1,000.00	
	<b>SUB-TOTAL</b>	<b>\$31,400.00</b>	

	<b>Town Attorney</b>		
001-022-4001	Town Attorney Compensation	\$600.00	Town Attorney's retainer
001-022-4030	Health Insurance	\$13,500.00	Town Attorney's hospitalization
001-022-4140	Legal Fees	\$35,500.00	Expense for legal work
001-022-4230	Equipment	\$500.00	
	<b>SUB-TOTAL</b>	<b>\$50,100.00</b>	



Acct. #	ACCOUNT	Preliminary Budget 2024-2025	Comments
	<b>Administration</b>		
001-023-4010	Salaries	\$146,735.69	40% S.Hagy, Y. Hurt, 40% A. Johnson, 40% Town Mgr, 40% S. Reeves
001-023-4011	Salaries - Part Time	\$0.00	
001-023-4015	Overtime	\$1,800.00	
001-023-4020	FICA	\$11,362.98	6.2 % Social Security & 1.45% Medicare
001-023-4030	Health Insurance (Town Share 80% /Employee 20%.Single=\$815; Dual \$1,508; Family=\$2,201)	\$28,168.80	40% S, S, 0, 40% D, 40% D
001-023-4040	Life Insurance (\$25,000 policy)	\$190.32	Town pays \$6.10 per month per employee
001-023-4050	Retirement	\$21,551.45	
001-023-4051	457(b)	\$1,014.00	Town deposits \$.50 per \$1.00 the employee deposits
001-023-4055	Employee Benefits (Town Share 80% of Individual Employee Membership)	\$427.68	YMCA Membership (Town pays \$29.70 per month per employee)
001-023-4060	Workmen's Compensation	\$456.43	VRSA Rate .07% (Yonna Hurt is classified as Building Maintenance/Custodian at 1.21%)
001-023-4065	Unemployment	\$4,500.00	
001-023-4070	Dues - Subscriptions	\$10,000.00	VLGMA, VA Government Finance Association, newspapers, professional publications
001-023-4080	Travel & Training	\$3,500.00	VML meeting, VLGMA Conference, Legislative Day, trips to Richmond, various meetings & classes for Administrative staff
001-023-4090	Telephone	\$8,600.00	
001-023-4091	Cell Phone	\$1,500.00	
001-023-4100	Office Supplies	\$12,000.00	
001-023-4110	Postage	\$8,000.00	
001-023-4120	Advertising	\$4,500.00	position vacancies, legal notices, bids, etc.
001-023-4130	Audit	\$60,000.00	
001-023-4135	Annual Software Support	\$18,000.00	50% of total hosting/support/processing fees for Southern Software, ADP, Everbridge (Nixle), 100% iWorQ
001-023-4140	Legal Fees	\$0.00	
001-023-4150	Equipment Maintenance	\$18,000.00	service agreements for copiers, computers, software upgrades, tax programming, etc.
001-023-4160	Building Maintenance	\$8,500.00	cleaning supplies, lighting, paint, minor repairs
001-023-4170	Electricity	\$10,000.00	
001-023-4180	Internet Fees	\$19,000.00	70% of Town Hall total bill
001-023-4181	Internet Fees - Security Cameras	\$4,000.00	
001-023-4182	Security Cameras	\$8,000.00	
001-023-4190	Bank Service Charges	\$11,000.00	
001-023-4195	COVID-19 General Fund	\$0.00	
001-023-4210	Miscellaneous Expense	\$44,000.00	Christmas dinner, summer picnic, beautification & other awards, 1/4 Rotary Clock (\$4360)
001-023-4230	Equipment	\$18,000.00	Admin Network Security Update; Replacement Computer & Cable
001-023-4250	Vehicle Maintenance - Administration	\$600.00	
001-023-4260	Fuel	\$1,000.00	
001-023-4360	Engineering and Surveying, etc...	\$0.00	
	<b>SUB-TOTAL</b>	<b>\$484,407.35</b>	

Acct. #	ACCOUNT	Preliminary Budget 2024-2025	Comments
	<b>Police Department</b>		
001-024-4010	Salaries	\$846,061.57	S. Davis, S. Hurd, S. Lampert, B. Leighton, P. Little Jr, W. Lowe, C. McConnell, C. Menefee, M. Perry, J. Roberts, T. Ruble, S. Skeens, J. Stevenson, M. Woodard, VACANCY
001-024-4011	Salaries - Part Time	\$28,000.00	W. Barrett, R. Stowers
001-024-4015	Overtime	\$60,000.00	Drug Task Force (\$10,000), Breathalyzer tests (\$8,600), court dates, special functions (Potentially: Taz. Co. Fair - \$3,500 & Tazewell Co. Public Schools - \$2,200), Highway Safety Grant (\$18,700)
001-024-4020	Fica	\$71,455.71	6.2 % Social Security & 1.45% Medicare
001-024-4030	Health Insurance (Town Share 80% /Employee 20%.Single=\$815; Dual \$1,508; Family=\$2,201)	\$288,072.00	F, D, F, F, D, D, S, F, F, S, D, S, F, S, D for Vacancy
001-024-4040	Life Insurance (\$25,000 policy)	\$1,098.00	Town pays \$6.10 per month per employee
001-024-4050	Retirement	\$100,953.43	
001-024-4051	457(b)	\$10,725.00	Town deposits \$.50 per \$1.00 the employee deposits
001-024-4052	LODA	\$15,000.00	Line of Duty Act - \$830 per qualified employee (full-time, part-time, Sean Hagy)
001-024-4055	Employee Benefits (Town Share 80% of Individual Employee Membership)	\$2,602.80	YMCA Membership (Town pays \$29.70 per month per employee)
001-024-4060	Workmen's Compensation	\$37,362.46	VRSA Rate 4.00%
001-024-4070	Dues - Subscriptions	\$9,000.00	VA Association of Police Chiefs, National Association, VA Crime Association, bulletins
001-024-4080	Travel & Training	\$5,000.00	S.W. Law Academy, Chiefs Conference, VACP, in-service, recertification
001-024-4085	New Employee Travel and Training	\$11,000.00	
001-024-4090	Telephone	\$9,000.00	
001-024-4091	Cell Phone	\$11,000.00	
001-024-4100	Office Supplies	\$6,000.00	film, ammunition, batteries, tickets, diskettes, forms
001-024-4101	Office Furniture	\$1,500.00	
001-024-4102	Office Computers	\$2,800.00	
001-024-4110	Postage	\$400.00	
001-024-4120	Advertising	\$700.00	
001-024-4140	Legal Fees	\$16,000.00	
001-024-4150	Equipment Maintenance	\$13,000.00	repairs and service contracts on radios, radar units, office equipment
001-024-4160	Building Maintenance	\$2,000.00	
001-024-4170	Electricity	\$7,000.00	
001-024-4180	Internet Fees	\$8,000.00	
001-024-4210	Miscellaneous Expense	\$5,000.00	unexpected costs,community involvment, police advertisement
001-024-4220	Uniform Replacement	\$6,000.00	
001-024-4225	New Employee Uniforms	\$3,000.00	
001-024-4230	Equipment	\$3,500.00	
001-024-4232	Vehicle Equipment	\$4,000.00	
001-024-4234	Uniform Equipment (Gear)	\$2,500.00	
001-024-4240	Court Cost	\$2,000.00	

Acct. #	ACCOUNT	Preliminary Budget 2024-2025	Comments
001-024-4250	Vehicle Maintenance - Police	\$21,000.00	
001-024-4260	Fuel	\$42,000.00	
001-024-4270	Narcotics Task Force	\$7,000.00	local share
001-024-4400	Police Cruisers	\$84,000.00	Police Grant CFDA 20.616 (\$25,000 from Rural Development in Revenues)
001-024-4500	Southwest Regional Jail	\$5,500.00	
001-024-4510	Police Kids Day	\$2,500.00	Kids Day
001-024-4520	Police Shop with a Cop	\$3,200.00	Shop with the Cop - Town Gives \$2,000
001-024-4530	Police Community Dinner	\$3,500.00	Community Dinner - Town Gives \$2,000
001-024-4535	COVID Relief Grant	\$0.00	
001-024-4536	LOLE Quarterly Grant	\$0.00	
001-024-4600	Public Safety	\$10,000.00	
	<b>SUB-TOTAL</b>	<b>\$1,768,430.97</b>	

Acct. #	ACCOUNT	Preliminary Budget 2024-2025	Comments
	<b>Fire Department</b>		
001-025-4000	Call Out Pay	\$30,000.00	\$15 per call \$15 per drill
001-025-4020	Fica	\$0.00	
001-025-4052	LODA	\$4,500.00	Line of Duty Act - \$180.64 per qualified volunteer
001-025-4080	Travel & Training	\$1,000.00	
001-025-4090	Telephone	\$6,200.00	
001-025-4100	Supplies	\$10,000.00	
001-025-4150	Equipment Maintenance	\$10,000.00	
001-025-4160	Building Maintenance	\$4,000.00	paint, cleaning supplies to maintain building
001-025-4170	Electricity	\$4,000.00	
001-025-4180	Internet Fees	\$2,700.00	
001-025-4190	Bank Service Charges	\$0.00	
001-025-4210	Miscellaneous Expense	\$10,000.00	Uniforms
001-025-4230	Equipment	\$30,000.00	Hose, PPE, Radio, K-12 Saw
001-025-4240	Fire Department Third Party Billing	\$0.00	
001-025-4250	Vehicle Maintenance - Fire	\$37,000.00	
001-025-4260	Fuel	\$4,000.00	
001-025-4280	Fire Fund Grant	\$18,250.00	Fire Fund Grant
	<b>SUB-TOTAL</b>	<b>\$171,650.00</b>	

Acct. #	ACCOUNT	Preliminary Budget 2024-2025	Comments
	<b>Sanitation</b>		
001-026-4010	Salaries	\$130,587.70	35% VACANCY, L. Griffith, K. Hagy, G. Illig, 60% B. Whitt, + On Call Pay
001-026-4011	Salaries - Part Time	\$19,000.00	W. Wilson
001-026-4015	Overtime	\$8,500.00	Events
001-026-4020	Fica	\$12,093.71	6.2 % Social Security & 1.45% Medicare
001-026-4030	Health Insurance (Town Share 80% /Employee 20%.Single=\$815; Dual \$1,508; Family=\$2,201)	\$49,857.60	35% D,D,S,S,60% S
001-026-4040	Life Insurance (\$25,000 policy)	\$289.14	Town pays \$6.10 per month per employee
001-026-4050	Retirement	\$16,237.41	
001-026-4051	457(b)	\$1,950.00	Town deposits \$.50 per \$1.00 the employee deposits
001-026-4055	Employee Benefits (Town Share 80% of Individual Employee Membership)	\$518.40	YMCA Membership (Town pays \$29.70 per month per employee)
001-026-4060	Workmen's Compensation	\$10,923.86	VRSA Rate 6.91%
001-026-4091	Cell Phone	\$400.00	
001-026-4110	Postage	\$0.00	
001-026-4150	Equipment Maintenance	\$0.00	
001-026-4210	Miscellaneous Expense	\$600.00	
001-026-4220	Uniforms	\$1,100.00	
001-026-4250	Vehicle Maintenance - Sanitation	\$29,000.00	
001-026-4260	Fuel	\$27,000.00	
	<b>SUB-TOTAL</b>	<b>\$308,057.82</b>	

Acct. #	ACCOUNT	Preliminary Budget 2024-2025	Comments
	<b>Recreation Department</b>		
001-027-4010	Salaries	\$77,497.98	G. Quesenberry, L. Stump Jr
001-027-4011	Salaries - Part Time	\$57,000.00	
001-027-4015	Overtime	\$8,000.00	
001-027-4020	Fica	\$10,901.10	6.2 % Social Security & 1.45% Medicare
001-027-4030	Health Insurance (Town Share 80% /Employee 20%.Single=\$815; Dual \$1,508; Family=\$2,201)	\$26,412.00	S,D
001-027-4040	Life Insurance (\$25,000 policy)	\$146.40	Town pays \$6.10 per month per employee
001-027-4050	Retirement	\$10,097.91	
001-027-4051	457(b)	\$0.00	Town deposits \$.50 per \$1.00 the employee deposits
001-027-4055	Employee Benefits (Town Share 80% of Individual Employee Membership)	\$745.20	YMCA Membership (Town pays \$29.70 per month per employee)
001-027-4060	Workmen's Compensation	\$2,251.47	VRSA Rate 1.58%
001-027-4070	Dues - Subscriptions	\$250.00	Club membership, VA Recreation and Parks Society
001-027-4080	Travel & Training	\$1,000.00	VRPS Conference, USSSA Clinic, various meetings
001-027-4090	Telephone	\$1,700.00	
001-027-4091	Cell Phone	\$1,000.00	
001-027-4100	Supplies	\$11,000.00	port-a-johns, office supplies, recreation supplies
001-027-4120	Advertising	\$150.00	
001-027-4150	Equipment Maintenance	\$9,000.00	
001-027-4160	Building Maintenance	\$7,000.00	
001-027-4161	Groundskeeping	\$3,700.00	fertilizer, grass, field marking
001-027-4170	Electricity	\$25,000.00	Includes Lincolnshire and Tazewell Little League Field
001-027-4180	Internet Fees	\$3,200.00	
001-027-4190	Gym, Shelter, & Pool Rentals/Refunds	\$4,000.00	
001-027-4210	Miscellaneous Expense	\$2,500.00	
001-027-4220	Uniforms	\$1,200.00	
001-027-4230	Equipment	\$17,000.00	Mower, Weed trimmers
001-027-4250	Vehicle Maintenance - Recreation	\$2,000.00	
001-027-4260	Fuel	\$3,000.00	
001-027-8200	Youth Activities	\$7,000.00	
001-027-8350	Adult Activities	\$400.00	softball, volleyball
001-027-8400	Other Recreation	\$400.00	other Recreation Department activities as needed
001-027-8550	Pool Operation	\$7,000.00	
001-027-8800	Concession	\$12,000.00	Pool & Aqua Park
001-027-8900	Recreation Parks & Programs	\$800.00	
001-027-8901	Aqua Park	\$5,000.00	
001-027-8902	VDOT Recreational Access Funds - Little League Park	\$35,000.00	Repayment of VDOT funds for cancelled project

Acct. #	ACCOUNT	Preliminary Budget 2024-2025	Comments
001-027-8910	Lester Land Lease	\$0.00	Not Renewed (was \$215 per month to lease land beside Lincolnshire Park)
	<b>SUB-TOTAL</b>	<b>\$353,352.05</b>	

Acct. #	ACCOUNT	Preliminary Budget 2024-2025	Comments
	<b>Rescue Squad</b>		
001-028-4010	Salaries	\$681,878.43	H. Barnett, Jr, E. Beggs, J. Blackwell, C. Caudill, J. Coley, B. Collis, V. Culbertson, D. Dickens, J. Doak, G. Hamm, B. Herald, M. Jackson, S. Saleem, M. Stiltner, D. Taylor, K. Tommie, C. Williby, T. Wyatt
001-028-4011	Salaries - Part Time	\$142,000.00	C. Asbury, C. England, C. Glover, P. Griffith, J. Hearld, R. Jackson, V. Lugo, C. Mitchell, T. Mitchell, F. Pyott, J. Sargent, J. Smith, A. Thompson, C. Turner
001-028-4015	Overtime	\$275,000.00	
001-028-4020	FICA	\$84,064.20	6.2 % Social Security & 1.45% Medicare
001-028-4030	Health Insurance (Town Share 80% /Employee 20%.Single=\$815; Dual \$1,508; Family=\$2,201)	\$177,036.00	D,0,0,S,0,S,0,D,S,0,F,F,S,S,S,S,S,S
001-028-4040	Life Insurance (\$25,000 policy)	\$1,317.60	Town pays \$6.10 per month per employee
001-028-4050	Retirement	\$107,989.73	
001-028-4051	457(b)	\$0.00	Town deposits \$.50 per \$1.00 the employee deposits
001-028-4052	LODA	\$23,240.00	Line of Duty Act - \$830 per qualified employee (full-time, part-time)
001-028-4055	Employee Benefits (Town Share 80% of Individual Employee Membership)	\$950.40	YMCA Membership (Town pays \$29.70 per month per employee)
001-028-4060	Workmen's Compensation	\$30,219.16	VRSA Rate 2.75%
001-028-4070	Dues - Subscriptions	\$1,200.00	
001-028-4080	Travel & Training	\$5,000.00	
001-028-4090	Telephone	\$3,500.00	
001-028-4091	Cell Phone	\$5,500.00	
001-028-4100	Supplies	\$69,000.00	
001-028-4125	OMD Fee	\$8,000.00	
001-028-4150	Equipment Maintenance	\$17,000.00	
001-028-4160	Building Maintenance	\$7,500.00	
001-028-4170	Electricity	\$5,000.00	
001-028-4180	Internet Fees	\$5,000.00	
001-028-4210	Miscellaneous Expense	\$5,000.00	
001-028-4220	Uniforms	\$6,000.00	
001-028-4230	Equipment	\$5,000.00	
001-028-4240	Rescue Squad Third Party Expense	\$10,000.00	
001-028-4245	Grants (80/20)	\$5,000.00	
001-028-4250	Vehicle Maintenance - Rescue Squad	\$77,000.00	
001-028-4260	Fuel	\$70,000.00	
	<b>SUB-TOTAL</b>	<b>\$1,828,395.51</b>	



Acct. #	ACCOUNT	Preliminary Budget 2024-2025	Comments
	<b>Treasurer's Department</b>		
001-029-4010	Salaries	\$84,290.65	50% T. Lewis, 50% L. Regon, 50% S. Schooley, 50% V. Smith
001-029-4015	Overtime	\$1,700.00	
001-029-4020	FICA	\$6,578.29	6.2 % Social Security & 1.45% Medicare
001-029-4030	Health Insurance (Town Share 80% /Employee 20%.Single=\$815; Dual \$1,508; Family=\$2,201)	\$22,986.00	50% S, 50% D, 50% D, 50% 0
001-029-4040	Life Insurance (\$25,000 policy)	\$146.40	Town pays \$6.10 per month per employee
001-029-4050	Retirement	\$10,832.35	
001-029-4051	457(b)	\$292.50	Town deposits \$.50 per \$1.00 the employee deposits
001-029-4055	Employee Benefits (Town Share 80% of Individual Employee Membership)	\$297.00	YMCA Membership (Town pays \$29.70 per month per employee)
001-029-4060	Workmen's Compensation	\$60.19	VRSA Rate .07%
001-029-4070	Dues - Subscriptions	\$300.00	
001-029-4080	Travel & Training	\$2,250.00	
001-029-4100	Office Supplies	\$1,000.00	
001-029-4210	Miscellaneous Expense	\$200.00	
001-029-4230	Equipment	\$2,000.00	
	<b>SUB-TOTAL</b>	<b>\$132,933.38</b>	

	<b>Bookkeeping</b>		
001-030-4010	Salaries	\$16,524.98	50% J. Hayes
001-030-4015	Overtime	\$500.00	
001-030-4020	FICA	\$1,302.41	6.2 % Social Security & 1.45% Medicare
001-030-4030	Health Insurance (Town Share 80% /Employee 20%.Single=\$815; Dual \$1,508; Family=\$2,201)	\$4,890.00	50% S
001-030-4040	Life Insurance (\$25,000 policy)	\$36.60	Town pays \$6.10 per month per employee
001-030-4050	Retirement	\$2,489.52	
001-030-4051	457 (b)	\$0.00	Town deposits \$.50 per \$1.00 the employee deposits
001-030-4055	Employee Benefits (Town Share 80% of Individual Employee Membership)	\$0.00	YMCA Membership (Town pays \$29.70 per month per employee)
001-030-4060	Workmen's Compensation	\$11.92	VRSA Rate .07%
001-030-4100	Office Supplies	\$1,500.00	
001-030-4110	Postage	\$1,000.00	
001-030-4210	Miscellaneous Expense	\$100.00	
001-030-4230	Equipment	\$400.00	
	<b>SUB-TOTAL</b>	<b>\$28,755.43</b>	

Acct. #	ACCOUNT	Preliminary Budget 2024-2025	Comments
	<b>Planning Commission</b>		
001-031-4010	Salaries	\$5,400.00	
001-031-4080	Travel & Training	\$500.00	
001-031-4100	Supplies	\$0.00	
	<b>SUB-TOTAL</b>	<b>\$5,900.00</b>	

	<b>Community Development &amp; Donations</b>		
001-032-4201	Mayor/Town Council Econ. Development	\$32,000.00	
001-032-4220	Tazewell Today Donation	\$75,000.00	Transfer to Tazewell Today
001-032-4226	YMCA Cig Tax	\$25,000.00	
001-032-4229	Tazewell County Fair Association	\$2,800.00	\$2500 support and \$300 ad
	<b>SUB-TOTAL</b>	<b>\$134,800.00</b>	

	<b>American Legion Building</b>		
001-033-4100	Supplies	\$500.00	
001-033-4160	Building Maintenance	\$1,200.00	
001-033-4170	Electricity	\$4,500.00	
001-033-4180	Internet Fees	\$1,500.00	
001-033-4190	Rental Refunds	\$3,200.00	
001-033-4210	Miscellaneous Expense	\$300.00	
	<b>SUB-TOTAL</b>	<b>\$11,200.00</b>	

Acct. #	ACCOUNT	Preliminary Budget 2024-2025	Comments
	<b>Zoning/Property Maintenance</b>		
001-034-4010	Salaries	\$58,598.04	C. Hurley
001-034-4020	FICA	\$4,482.75	6.2 % Social Security & 1.45% Medicare
001-034-4030	Health Insurance (Town Share 80% /Employee 20%.Single=\$815; Dual \$1,508; Family=\$2,201)	\$9,780.00	S
001-034-4040	Life Insurance (\$25,000 policy)	\$73.20	Town pays \$6.10 per month per employee
001-034-4050	Retirement	\$7,258.50	
001-034-4051	457 (b)	\$1,950.00	Town deposits \$.50 per \$1.00 the employee deposits
001-034-4055	Employee Benefits (Town Share 80% of Individual Employee Membership)	\$0.00	YMCA Membership (Town pays \$29.70 per month per employee)
001-034-4060	Workmen's Compensation	\$41.02	VRSA Rate .07%
001-034-4070	Dues - Subscriptions	\$500.00	Software
001-034-4080	Travel & Training	\$750.00	
001-034-4091	Cell Phone	\$1,200.00	
001-034-4100	Office Supplies	\$1,000.00	
001-034-4110	Postage	\$0.00	
001-034-4210	Miscellaneous Expense	\$150.00	
001-034-4230	Equipment	\$750.00	
001-034-4250	Vehicle Maintenance - Zoning	\$750.00	
001-034-4260	Fuel	\$1,100.00	
001-034-4276	Signage	\$2,500.00	
001-034-4280	Demolition of Structures	\$48,000.00	Demo of houses & bowling alley
001-034-4285	Property Maintenance	\$5,000.00	
001-034-4290	State Levy for Build	\$350.00	
	<b>SUB-TOTAL</b>	<b>\$144,233.51</b>	

Acct. #	ACCOUNT	Preliminary Budget 2024-2025	Comments
	<b>Mowing Department</b>		
001-035-4010	Salaries	\$9,029.40	30% VACANCY
001-035-4011	Salaries - Part Time	\$100,000.00	5 part time employees
001-035-4015	Overtime	\$2,000.00	
001-035-4020	Fica	\$8,493.75	6.2 % Social Security & 1.45% Medicare
001-035-4030	Health Insurance (Town Share 80% /Employee 20%.Single=\$815; Dual \$1,508; Family=\$2,201)	\$5,428.80	30% D
001-035-4040	Life Insurance (\$25,000 policy)	\$21.96	Town pays \$6.10 per month per employee
001-035-4050	Retirement	\$1,425.89	
001-035-4051	457 (b)	\$0.00	Town deposits \$.50 per \$1.00 the employee deposits
001-035-4055	Employee Benefits (Town Share 80% of Individual Employee Membership)	\$0.00	YMCA Membership (Town pays \$29.70 per month per employee)
001-035-4060	Workmen's Compensation	\$4,096.98	VRSA Rate 3.69%
001-035-4150	Equipment Maintenance	\$4,000.00	
001-035-4210	Miscellaneous Expense	\$4,000.00	
001-035-4230	Equipment	\$0.00	
001-035-4260	Fuel	\$3,000.00	
	<b>SUB-TOTAL</b>	<b>\$141,496.78</b>	

	<b>Mini-Park</b>		
001-036-4160	Building Maintenance	\$500.00	
001-036-4170	Electricity	\$1,000.00	
001-036-4180	Internet Fees	\$0.00	
001-036-4210	Miscellaneous Expense	\$2,500.00	
	<b>SUB-TOTAL</b>	<b>\$4,000.00</b>	

	<b>Train Station</b>		
001-037-4011	Salaries - Part Time	\$37,440.00	C. Smith, K. Wills
001-037-4020	Fica	\$2,864.16	6.2 % Social Security & 1.45% Medicare
001-037-4060	Workmen's Compensation	\$26.21	VRSA Rate .07%
001-037-4090	Telephone	\$1,000.00	
001-037-4100	Supplies	\$2,500.00	
001-037-4160	Building Maintenance	\$3,500.00	
001-037-4170	Electricity	\$5,000.00	
001-037-4180	Internet Fees	\$1,200.00	
001-037-4190	Train Station Rental	\$0.00	This facility is no longer allowed to be rented.
001-037-4210	Miscellaneous Expense	\$750.00	
	<b>SUB-TOTAL</b>	<b>\$54,280.37</b>	

Acct. #	ACCOUNT	Preliminary Budget 2024-2025	Comments
	<b>Capital Expense</b>		
001-050-4200	General Liability Ins.	\$53,000.00	VML Insurance Total \$46,785 with (\$5,000,000 Umbrella for \$3,561), (Chesterfield for FD is \$2,500)
001-050-4950	Contingency	\$15,088.33	This value will help with fund balance and also leave cash to start building reserves by transferring to LGIP.
001-050-9800	American Rescue Plan	\$0.00	
001-050-9825	Bobcat Principal Loan Payment	\$13,857.16	P= \$55,000 I=1.92% N=48 months, A= \$1,191.31/month
001-050-9826	Bobcat Interest Loan Payment	\$504.01	
001-050-9827	Service Truck #1 Principal Loan Payment	\$8,900.00	P= \$40,000 I=4% N=60 months, A= \$736.66/month
001-050-9828	Service Truck #1 Interest Loan Payment	\$2,000.00	
001-050-9829	Service Truck #2 Principal Loan Payment	\$8,900.00	P= \$40,000 I=4% N=60 months, A= \$736.66/month
001-050-9830	Service Truck #2 Interest Loan Payment	\$2,000.00	
001-050-9836	Lincolnshire Dam Issues	\$5,000.00	
001-050-9839	Garbage Truck Principal Loan Payment (2023)	\$48,700.00	P=230,000 in 2023 I=4%, N=60 months, A=\$4,051.63/month
001-050-9840	Garbage Truck Interest Loan Payment (2023)	\$2,500.00	
001-050-9844	Recreational Trail Access - Barnes Property	\$1,500.00	Frank Barnes Property
001-050-9845	Train Station Local Expenses	\$0.00	
001-050-9847	Historical Society	\$2,000.00	
001-050-9851	Veterans Day Parade and Events	\$0.00	Tazewell Today corditates this now
001-050-9852	Sport Complexes Expenses	\$0.00	
001-050-9857	VanDyke Lot on Main Street	\$0.00	
001-050-9858	Transfer-General Fund to I/EDA-Pay Ramey Property Loan	\$0.00	
001-050-9859	Transfer-General Fund to I/EDA-Utility Incentives	\$0.00	
001-050-9860	Transfer-General Fund to I/EDA-Utility Bills	\$0.00	
001-050-9861	Transfer-General Fund to I/EDA-RE Tax Allotment-Barnes Property	\$600.00	
001-050-9863	Playground Equipment	\$0.00	
001-050-9864	Splash Pad	\$0.00	
001-050-9865	Fire Truck	\$0.00	
001-050-9900	Capital Improvement	\$0.00	
	<b>SUB-TOTAL</b>	<b>\$164,549.50</b>	

Acct. #	ACCOUNT	Preliminary Budget 2024-2025	Comments
	<b>Vehicle and Heavy Equipment Maintenance</b>		
001-060-4010	Salaries	\$60,096.00	80% H. Cline, 80% J. Johnson
001-060-4015	Overtime	\$5,500.00	
001-060-4020	Fica	\$5,018.09	6.2 % Social Security & 1.45% Medicare
001-060-4030	Health Insurance (Town Share 80% /Employee 20%.Single=\$815; Dual \$1,508; Family=\$2,201)	\$28,953.60	80% S, 80% F
001-060-4040	Life Insurance (\$25,000 policy)	\$117.12	Town pays \$6.10 per month per employee
001-060-4050	Retirement	\$7,901.02	
001-060-4051	457 (b)	\$0.00	Town deposits \$.50 per \$1.00 the employee deposits
001-060-4055	Employee Benefits (Town Share 80% of Individual Employee Membership)	\$0.00	YMCA Membership (Town pays \$29.70 per month per employee)
001-060-4060	Workmen's Compensation	\$957.70	VRSA Rate 1.46%
001-060-4091	Cell Phone	\$1,200.00	
001-060-4100	Supplies	\$4,000.00	
001-060-4150	Equipment Maintenance	\$2,500.00	
001-060-4160	Building Maintenance	\$1,000.00	
001-060-4170	Electricity	\$8,500.00	
001-060-4210	Miscellaneous Expense	\$500.00	
001-060-4220	Uniforms	\$500.00	
001-060-4230	Equipment	\$500.00	
	<b>SUB-TOTAL</b>	<b>\$127,243.54</b>	

Acct. #	ACCOUNT	Preliminary Budget 2024-2025	Comments
	<b>Street Department</b>		
001-061-4010	Salaries	\$366,434.89	40% W. Asbury, J. Browning, G. Davis, R. Hall, J. Jones, 40% C. Mitchell, 40% D. Pruitt, 70% C. Rowe, R. Russell, 70% D. Scrotsky, 40% B. Whitt, M. Williams, 35% VACANCY, VACANCY+ On Call Pay
001-061-4011	Salaries - Part Time	\$2,500.00	
001-061-4015	Overtime	\$30,000.00	
001-061-4020	Fica	\$30,518.52	6.2 % Social Security & 1.45% Medicare
001-061-4030	Health Insurance (Town Share 80% /Employee 20%.Single=\$815; Dual \$1,508; Family=\$2,201)	\$120,964.80	40% D, D, S, S, S, 40% F, 40%S, 70% S, S, 70% S, 40% S, 0, 35% D, D
001-061-4040	Life Insurance (\$25,000 policy)	\$757.62	Town pays \$6.10 per month per employee
001-061-4050	Retirement	\$72,582.08	
001-061-4051	457 (b)	\$0.00	Town deposits \$.50 per \$1.00 the employee deposits
001-061-4055	Employee Benefits (Town Share 80% of Individual Employee Membership)	\$1,077.84	YMCA Membership (Town pays \$29.70 per month per employee)
001-061-4060	Workmen's Compensation	\$14,192.65	VRSA Rate 3.69% (40% Chris Mitchell is classified as Building Maintenance at 1.21%)
001-061-4080	Travel & Training	\$1,500.00	
001-061-4090	Telephone	\$1,200.00	
001-061-4091	Cell Phone	\$3,200.00	
001-061-4100	Supplies	\$3,500.00	
001-061-4150	Equipment Maintenance	\$31,000.00	
001-061-4160	Building Maintenance	\$2,000.00	
001-061-4170	Electricity	\$8,000.00	Warehouse
001-061-4180	Internet Fees	\$1,600.00	
001-061-4210	Miscellaneous Expense	\$12,083.39	
001-061-4220	Uniforms	\$5,800.00	
001-061-4230	Equipment	\$0.00	
001-061-4250	Vehicle Maintenance - Street	\$50,000.00	
001-061-4260	Fuel	\$42,500.00	
001-061-4275	Paving	\$135,500.00	
001-061-4370	Street Sweeping & Striping	\$58,000.00	Stripe streets & rent street sweeper
001-061-4371	Street Maintenance	\$85,000.00	
001-061-4372	Snow Removal	\$52,000.00	
001-061-4373	Bridge Maintenance	\$25,000.00	
001-061-4376	Sidewalk Maintenance	\$12,000.00	
001-061-4377	Street Lights	\$74,000.00	
001-061-4378	VDOT State of Good Repair - Paving (Primary Extension)		
001-061-4379	Revenue Sharing - Paving		
	<b>SUB-TOTAL</b>	<b>\$1,242,911.79</b>	

Acct. #	ACCOUNT	Preliminary Budget 2024-2025	Comments
	<b>Miscellaneous</b>		
001-062-4100	Retiree Health Insurance (Town Share 80% /Employee 20%.Single=\$815; Dual \$1,508; Family=\$2,201)	\$55,752.00	R. Fox (Dual), T. Gross (Single), B. McGinnis (Dual), R. Brewster (Single)
001-062-4200	Personal Property DMV Stops	\$2,500.00	Also shown in Revenues Property Taxes
	<b>SUB-TOTAL</b>	<b>\$58,252.00</b>	
	<b>TOTAL EXPENDITURES</b>	<b>\$7,246,350.00</b>	
	<b>REVENUES - EXPENDITURES</b>	<b>\$0.00</b>	



Acct. #	ACCOUNT	Preliminary Budget 2024-2025	Comments
	<b>WATER FUND REVENUES</b>		
002-010-3510	Interest	\$400.00	Interest on funds.
002-010-3610	Water Meter Sales	\$1,455,696.22	2020-2021 IT=28.75 & 10.50-----OT=42.65 & 16.16 2021-2022 IT=29.25 & 10.75-----OT=43.15 & 16.60 2022-2023 IT=29.75 & 10.85-----OT=43.65 & 17.00      Transfer to LGIP for 3 years \$13,000 2023-2024 IT=30.25 & 10.95-----OT=44.15 & 17.50 2024-2025 IT=30.49 & 11.35-----OT=44.57 & 17.92
002-010-3612	Town Revenue - PSA Meters	\$485,000.00	Water the PSA buys back from the Town (runs through Town lines out into the County) ~ \$1.3838 per 1,000 plus 12%
002-010-3630	Water Tap Fees	\$3,000.00	See Fee Schedule under Access Fees
002-010-3650	Service Charges	\$1,500.00	Reconnect Fee @\$30 EACH
002-010-3656	Rt. 460 Water Line Replacement Project	\$0.00	
002-010-3663	Water True Up Revenue	\$30,000.00	Due to budget knowledge this is very conservative.
002-010-3670	Miscellaneous Revenues	\$1,000.00	Return check fees charged to customer. Miscellaneous fees charged to customers.
002-010-3700	Penalty Meter Sales	\$6,000.00	Late payments from customers.
	<b>TOTAL REVENUES</b>	<b>\$1,982,596.22</b>	

Acct. #	ACCOUNT	Preliminary Budget 2024-2025	Comments
	<b>WATER FUND EXPENDITURES</b>		
	<b>Water Administration</b>		
002-040-4010	Salaries	\$137,271.75	30% Town Manager , 30% S. Reeves, 30% S. Hagy, 25% J. Hayes, 30% A. Johnson, 25% T. Lewis, 25% L. Regon, 25% S. Schooley, 25% V. Smith
002-040-4015	Overtime	\$800.00	
002-040-4020	Fica	\$13,000.00	6.2 % Social Security & 1.45% Medicare
002-040-4030	Health Insurance (Town Share 80% /Employee 20%.Single=\$815; Dual \$1,508; Family=\$2,201)	\$27,729.60	30% S, 30% F, 30% S, 25% S, 30% 0, 25% S, 25% D, 25% D, 25% 0
002-040-4040	Life Insurance (\$25,000 policy)	\$179.34	Town pays \$6.10 per month per employee
002-040-4050	Retirement	\$20,273.74	
002-040-4051	457(b)	\$760.50	Town deposits \$.50 per \$1.00 the employee deposits
002-040-4055	Employee Benefits (Town Share 80% of Individual Employee Membership)	\$320.76	YMCA Membership (Town pays \$29.70 per month per employee)
002-040-4060	Workmen's Compensation	\$96.09	VRSA Rate .07%
002-040-4080	Travel & Training	\$1,500.00	
002-040-4090	Telephone	\$950.00	
002-040-4091	Cell Phone	\$1,200.00	
002-040-4100	Office Supplies	\$5,000.00	
002-040-4110	Postage	\$7,700.00	
002-040-4115	Water Works Fees	\$8,500.00	VDH Operation Fees for Water System
002-040-4135	Annual Software Support	\$15,000.00	25% of total hosting/support/processing fees for Southern Software, ADP, Everbridge (Nixle), 100% of hosting/license fees for Badger Meter System
002-040-4140	Legal Fees	\$500.00	
002-040-4150	Equipment Maintenance	\$0.00	
002-040-4180	Internet Fees	\$2,000.00	15% of Town Hall total bill
002-040-4190	Bank Service Charges	\$11,000.00	1/3 of cost for debit/credit card processing fees
002-040-4210	Miscellaneous Expense	\$5,000.00	
002-040-4230	Equipment	\$0.00	
	<b>SUB-TOTAL</b>	<b>\$258,781.78</b>	
	<b>Water Purchases -PSA</b>		
002-042-4400	Water Purchase Expense	\$830,000.00	100% of water produced the Town pays for. (\$1.3838 per 1,000)
002-042-4402	True-Up	\$60,000.00	True Up cost. Avg is \$60,000 (Higher due to Ortho Phosphate)
	<b>SUB-TOTAL</b>	<b>\$890,000.00</b>	

Acct. #	ACCOUNT	Preliminary Budget 2024-2025	Comments
	<b>Water Distribution</b>		
002-043-4010	Salaries	\$123,243.84	30% W. Asbury, 50% E. Hill, 50% G. Kitts, 30% C. Mitchell, 30% D. Pruitt, 50% W. Robinson, 15% C. Rowe, 15% D. Scrotsky, + On Call Pay
002-043-4011	Salaries - Part Time	\$400.00	
002-043-4015	Overtime	\$22,000.00	
002-043-4020	Fica	\$11,000.00	6.2 % Social Security & 1.45% Medicare
002-043-4030	Health Insurance (Town Share 80% /Employee 20%.Single=\$815; Dual \$1,508; Family=\$2,201)	\$50,522.40	30% D,50% D,50% D,30% F,30% S,50% F,15% S, 15% S
002-043-4040	Life Insurance (\$25,000 policy)	\$197.64	Town pays \$6.10 per month per employee
002-043-4050	Retirement	\$16,345.88	
002-043-4051	457(b)	\$780.00	Town deposits \$.50 per \$1.00 the employee deposits
002-043-4055	Employee Benefits (Town Share 80% of Individual Employee Membership)	\$622.08	YMCA Membership (Town pays \$29.70 per month per employee)
002-043-4060	Workmen's Compensation	\$2,975.22	VRSA Rate 1.91% (30% Chris Mitchell is classified as Building Maintenance at 1.21%)
002-043-4080	Travel & Training	\$4,000.00	
002-043-4090	Telephone	\$700.00	
002-043-4091	Cell Phone	\$1,500.00	
002-043-4100	Supplies	\$43,000.00	
002-043-4150	Equipment Maintenance	\$8,000.00	
002-043-4170	Electricity	\$52,000.00	
002-043-4210	Miscellaneous Expense	\$1,500.00	
002-043-4220	Uniforms	\$1,200.00	
002-043-4230	Equipment	\$85,000.00	Replace pumps in pump stations
002-043-4250	Vehicle Maintenance - Water Distribution	\$6,000.00	
002-043-4260	Fuel	\$11,000.00	
002-043-4370	Line Const.-Maint Material	\$60,000.00	
002-043-4390	Tank Maintenance	\$30,000.00	Plan to do tank inspection during fiscal year
	<b>SUB-TOTAL</b>	<b>\$531,987.06</b>	

Acct. #	ACCOUNT	Preliminary Budget 2024-2025	Comments
	<b>Miscellaneous Water Fund</b>		
002-052-4200	General Liability Insurance	\$8,200.00	
002-052-4552	Rural Development Loan	\$82,728.00	Pay off 2043, I=3.25%, N=40 years, P= 1.8 million, A=\$6,894.00/month
002-052-5006	Pocahontas Project Principal Payment (WSL-003-15E)	\$18,000.00	I=2.25%, N=30 years, P=\$108,598, A=\$5,057.12/year (\$164,000 forgiven)
002-052-5007	Pocahontas Project Interest Payment (WSL-003-15E)	\$2,000.00	(Paid January 1st and July 1st)
002-052-5008	Water Meter Principal Payment (WSL-046-15E)	\$14,687.42	I=2.25%, N=30 years, P=\$518,022, A=\$24,122.90/year (\$176,000 forgiven)
002-052-5009	Water Meter Interest Payment (WSL-046-15E)	\$9,435.48	(Paid June 1st and December 1st)
002-052-5011	Water Line Mapping, Hydraulics & Leak Detection	\$0.00	(VDH Funding = \$35,000) (Town's in kind = \$10,000)
002-052-5012	Water Tank in County	\$18,712.00	Town & PSA will share I= 0%, N= 30, A= \$18,712/year, P=\$561,361.00
002-052-5013	Buskill Subdivision Pressure Zone Evaluation	\$0.00	
002-052-5014	Rt. 460 Water Line Replacement Project	\$20,000.00	I=3%, N=25 years, P=\$1,300,000 A=\$73,977/year (\$1,200,000 forgiven) (PSA will pay 50%)
002-052-5015	Backhoe Principal Payment	\$25,000.00	\$124,400 Backhoe (I=6%, N=5 years, A=\$28,860)
002-052-5016	Backhoe Interest Payment	\$8,000.00	
002-052-5020	Water Reserve	\$15,125.05	Unencumbered Funds
002-052-5021	Transfer to Water LGIP	\$65,671.28	Transfer from Water Revenue for 3 years \$13,000 Encumbered Funds plus UNENCUMBERED FUNDS
	<b>SUB-TOTAL</b>	<b>\$287,559.23</b>	

Acct. #	ACCOUNT	Preliminary Budget 2024-2025	Comments
	<b>Vehicle and Heavy Equipment Maintenance</b>		
002-060-4010	Salaries	\$7,512.00	10% H. Cline, 10% J. Johnson
002-060-4015	Overtime	\$875.00	
002-060-4020	Fica	\$650.00	6.2 % Social Security & 1.45% Medicare
002-060-4030	Health Insurance (Town Share 80% /Employee 20%.Single=\$815; Dual \$1,508; Family=\$2,201)	\$3,619.20	10% S, 10% F
002-060-4040	Life Insurance (\$25,000 policy)	\$14.64	Town pays \$6.10 per month per employee
002-060-4050	Retirement	\$987.63	
002-060-4051	457(b)	\$0.00	Town deposits \$.50 per \$1.00 the employee deposits
002-060-4055	Employee Benefits (Town Share 80% of Individual Employee Membership)	\$0.00	YMCA Membership (Town pays \$29.70 per month per employee)
002-060-4060	Workmen's Compensation	\$109.68	VRSA Rate 1.46%
002-060-4091	Cell Phone	\$500.00	
002-060-4100	Office Supplies	\$0.00	
002-060-4210	Miscellaneous Expense	\$0.00	
	<b>SUB-TOTAL</b>	<b>\$14,268.15</b>	
	<b>TOTAL EXPENDITURES</b>	<b>\$1,982,596.22</b>	
	<b>REVENUES - EXPENDITURES</b>	<b>\$0.00</b>	

Acct. #	ACCOUNT	Preliminary Budget 2024-2025	Comments
	<b>SEWER FUND REVENUES</b>		
003-010-3200	PSA Debt Retirement	\$0.00	PSA paid off on 4/29/2022 (\$582,923.85 unencumbered funds)
003-010-3510	Interest	\$2,500.00	
003-010-3610	Sewer Metered Sales	\$1,520,573.40	2023-2024 IT=30.50 & 10.85 ----OT=45.50 & 15.25 2024-2025 IT=31.60 & 12.53 ----OT=47.17 & 17.50
003-010-3620	Sewer Unmetered Sales	\$12,000.00	Flat rates are customers that don't have water meters, but use sewer.
003-010-3640	Sewer Tap Fees	\$1,500.00	See Fee Schedule Fee under Access Fees
003-010-3660	PSA Sewer Fees Baptist Valley	\$13,000.00	Meters that measure sewer that comes through the Sewer Plant to Baptist Valley (\$2.094 per 1,000)
003-010-3661	PSA Sewer Fees Adria	\$13,000.00	Meters that measure sewer that comes through the Sewer Plant to Adria (\$2.094 per 1,000)
003-010-3662	PSA Sewer Fees Witten Mill	\$12,000.00	Meters that measure sewer that comes through the Sewer Plant to Witten Mill (\$2.094 per 1,000)
003-010-3663	Sewer True Up Revenue	\$4,000.00	
003-010-3670	Miscellaneous Revenues	\$0.00	
003-010-3675	Sewer Jet Usage Fee	\$5,900.00	New line item FY 25 1st use free, each additional time \$50 7:00am-3:30pm After hours \$75 per PW Director usually 2-3 times a week. 2 x week =104 yearly 80% working hours 76 times x \$50 = \$3,800 28times x \$75 =\$2,100 Total =\$5,900
003-010-3685	Leachate Revenue	\$47,000.00	\$0.01 per gallon for leachate treatment from landfill
003-010-3690	Sewage Disposal Fees	\$12,000.00	Billed to septic companies when they dump at the Sewer Plant (\$0.15 per gallon with charge to equal full tank volume - no partial loads)
003-010-3700	Sewer Late Payment Penalty	\$6,000.00	Late payments from customers.
003-010-3801	Wastewater Treatment Plant Upgrade (DEQ byVRA Loan for 2022)	\$0.00	
003-010-3802	Wastewater Treatment Plant Upgrade (EDI's from VRA)	\$0.00	
003-010-3803	Wastewater Treatment Plant Upgrade (Engineering/Design - C-515647E-02a) (Bond 1) (Transfer from LGIP)		Funds for payment for Engineering/Design - C-515647E-02a (Bond 1) TOTAL LOAN: P= \$458,287, I = 0%, N = 25 YEARS, A = \$18,331.48 - 40% PSA (\$7,332.59) = \$10,998.89 (Town's 60% from LGIP)
003-010-3804	Wastewater Treatment Plant Upgrade (Engineering/Design - C-515647E-02a) (40% of Bond 1 from PSA)	\$7,332.59	TOTAL LOAN: P= \$458,287, I = 0%, N = 25 YEARS, A = \$18,331.48 x 40% PSA = \$7,332.59 From PSA
003-010-3805	Wastewater Treatment Plant Upgrade (Construction - TBD) (Bond 2) (Transfer from LGIP)	\$0.00	Payment Funds for Construction - TBD (Bond 2) TOTAL LOAN: P= \$10,656,046 - \$3,196,813 Principal Forgiveness = \$7,459,233 - Bond 1 (\$458,287) = \$7,000,946, I = 0%, N = 25 YEARS, A = \$280,037.84 - 40% PSA (\$112,015.14) = \$168,022.70 (Town's 60% from LGIP)
003-010-3806	Wastewater Treatment Plant Upgrade (Construction - TBD) (40% of Bond 2 from PSA)	\$0.00	TOTAL LOAN: P= \$10,656,046 - \$3,196,813 Principal Forgiveness = \$7,459,233 - Bond 1 (\$458,287) = \$7,000,946, I = 0%, N = 25 YEARS, A = \$280,037.84 x 40% PSA = \$112,015.14
003-010-3807	Sanitary System Evaluation Survey (SSES)		
	<b>TOTAL REVENUES</b>	<b>\$1,656,805.99</b>	

Acct. #	ACCOUNT	Preliminary Budget 2024-2025	Comments
	<b>SEWER FUND EXPENDITURES</b>		
	<b>Wastewater Administration</b>		
003-041-4010	Salaries	\$145,794.13	30% Town Manager, 30% S. Reeves, 30% S. Hagy, 25% J. Hayes, 30% A. Johnson, 25% T. Lewis, 25% L. Regon, 25% S. Schooley, 25% V. Smith
003-041-4015	Overtime	\$1,200.00	
003-041-4020	Fica	\$13,000.00	6.2 % Social Security & 1.45% Medicare
003-041-4030	Health Insurance (Town Share 80% /Employee 20%.Single=\$815; Dual \$1,508; Family=\$2,201)	\$27,729.60	30% S, 30% F, 30% S, 25% S, 30% 0, 25% S, 25% D, 25% D, 25% 0
003-041-4040	Life Insurance (\$25,000 policy)	\$179.34	Town pays \$6.10 per month per employee
003-041-4050	Retirement	\$20,273.74	
003-041-4051	457(b)	\$760.50	Town deposits \$.50 per \$1.00 the employee deposits
003-041-4055	Employee Benefits (Town Share 80% of Individual Employee Membership)	\$320.76	YMCA Membership (Town pays \$29.70 per month per employee)
003-041-4060	Workmen's Compensation	\$96.09	VRSA Rate .07%
003-041-4080	Travel & Training	\$1,000.00	
003-041-4090	Telephone	\$600.00	
003-041-4091	Cell Phone	\$1,200.00	
003-041-4100	Office Supplies	\$750.00	
003-041-4110	Postage	\$7,600.00	
003-041-4130	Audit	\$0.00	
003-041-4135	Annual Software Support	\$12,000.00	25% of total hosting/support/processing fees for Southern Software, ADP, Everbridge (Nixle)
003-041-4140	Legal Fees	\$0.00	
003-041-4150	Equipment Maintenance	\$500.00	
003-041-4180	Internet Fees	\$2,000.00	15% of Town Hall total bill
003-041-4190	Bank Service Charges	\$11,000.00	1/3 of cost for debit/credit card processing fees
003-041-4210	Miscellaneous Expense	\$250.00	
003-041-4230	Equipment	\$2,500.00	
	<b>SUB-TOTAL</b>	<b>\$248,754.16</b>	

Acct. #	ACCOUNT	Preliminary Budget 2024-2025	Comments
	<b>Wastewater Plant</b>		
003-044-4010	Salaries	\$197,807.08	S. Ball, T. Kinney, G. Sadler, C. Steele, M. Swafford
003-044-4015	Overtime	\$11,000.00	
003-044-4020	Fica	\$17,000.00	6.2 % Social Security & 1.45% Medicare
003-044-4030	Health Insurance (Town Share 80% /Employee 20%.Single=\$815; Dual \$1,508; Family=\$2,201)	\$64,068.00	S,F,S,0,S
003-044-4040	Life Insurance (\$25,000 policy)	\$366.00	Town pays \$6.10 per month per employee
003-044-4050	Retirement	\$27,246.75	
003-044-4051	457(b)	\$0.00	Town deposits \$.50 per \$1.00 the employee deposits
003-044-4055	Employee Benefits (Town Share 80% of Individual Employee Membership)	\$745.20	YMCA Membership (Town pays \$29.70 per month per employee)
003-044-4060	Workmen's Compensation	\$2,334.12	VRSA Rate 1.18%
003-044-4080	Travel & Training	\$4,000.00	
003-044-4090	Telephone	\$5,500.00	
003-044-4091	Cell Phone	\$400.00	
003-044-4100	Supplies	\$5,000.00	Mower
003-044-4110	Postage	\$400.00	
003-044-4150	Equipment Maintenance	\$37,000.00	diffusers for areation basins
003-044-4160	Building Maintenance	\$7,000.00	
003-044-4170	Electricity	\$150,000.00	
003-044-4180	Internet Fees	\$2,000.00	
003-044-4191	Wastewater Fees	\$20,000.00	DEQ Operation Fees
003-044-4210	Miscellaneous Expense	\$1,500.00	
003-044-4220	Uniforms	\$6,000.00	
003-044-4230	Equipment	\$67,000.00	SCADA system
003-044-4250	Vehicle Maintenance - Wastewater Plant	\$3,000.00	
003-044-4260	Fuel	\$2,300.00	
003-044-4350	Chemicals	\$39,000.00	enzymes, PAK27 chemicals
003-044-4351	Lab Processing Fees	\$39,000.00	New Line Item. This was in with chemicals. Split out, easier to track.
003-044-4402	True Up	\$5,000.00	
003-044-4500	Wastewater Plant Upgrade Study	\$0.00	
003-044-4502	Wastewater Treatment Plant Upgrade (Engineering/Design - DEQ byVRA Loan: C-515647E-02a) (Bond 1)	\$18,331.48	TOTAL LOAN: P= \$458,287, I = 0%, N = 25 YEARS, A = \$18,331.48 (LGIP) (THIS DOES NOT INCLUDE O&M OR INFLATION) (PSA will pay 40% = \$7,332.59)
003-044-4503	Wastewater Treatment Plant Upgrade (Construction - DEQ byVRA Loan: TBD) (Bond 2)	\$0.00	TOTAL LOAN: P= \$10,656,046 - \$3,196,813 Principal Forgiveness = \$7,459,233 - Bond 1 (\$458,287) = \$7,000,946, I = 0%, N = 25 YEARS, A = \$280,037.84 (PSA will pay 40% = \$112,015.14)
003-044-4504	Sanitary System Evaluation Survey (SSES)		
	<b>SUB-TOTAL</b>	<b>\$732,998.63</b>	



Acct. #	ACCOUNT	Preliminary Budget 2024-2025	Comments
	<b>Wastewater Collection</b>		
003-045-4010	Wastewater Collection	\$121,243.84	30% W. Asbury, 50% E. Hill, 50% G. Kitts, 30% C. Mitchell, 30% D. Pruitt, 50% W. Robinson, 15% C. Rowe, 15% D. Scrotsky, + On Call Pay
003-045-4011	Salaries - Part Time	\$400.00	
003-045-4015	Overtime	\$15,000.00	
003-045-4020	Fica	\$10,000.00	6.2 % Social Security & 1.45% Medicare
003-045-4030	Health Insurance (Town Share 80% /Employee 20%.Single=\$815; Dual \$1,508; Family=\$2,201)	\$50,522.40	30% D, 50% D, 50% D, 30% F, 30% S, 50% F, 15% S, 15% S
003-045-4040	Life Insurance (\$25,000 policy)	\$197.64	Town pays \$6.10 per month per employee
003-045-4050	Retirement	\$16,345.88	
003-045-4051	457(b)	\$780.00	Town deposits \$.50 per \$1.00 the employee deposits
003-045-4055	Employee Benefits (Town Share 80% of Individual Employee Membership)	\$622.08	YMCA Membership (Town pays \$29.70 per month per employee)
003-045-4060	Workmen's Compensation	\$2,975.22	VRSA Rate 1.18% (30% Chris Mitchell is classified as Building Maintenance at 1.21%)
003-045-4080	Travel & Training	\$1,000.00	
003-045-4090	Telephone	\$500.00	
003-045-4091	Cell Phone	\$1,000.00	
003-045-4100	Supplies	\$1,000.00	
003-045-4150	Equipment Maintenance	\$500.00	
003-045-4170	Electricity	\$7,000.00	
003-045-4210	Miscellaneous Expense	\$0.00	
003-045-4220	Uniforms	\$1,100.00	
003-045-4230	Equipment	\$500.00	
003-045-4260	Fuel	\$7,000.00	Started splitting 50% with Water Distribution
003-045-4370	Line Construction Maintenance	\$50,000.00	Rework small lift stations and address sewer study areas.
003-045-4380	VITA Pump Station Modems	\$3,500.00	
003-045-4701	Dry Town Sewer Project Principal Payment	\$158,267.60	P=\$2,988,696, N=40 years, A=\$178,182.56, I=1.55%
003-045-4702	Dry Town Sewer Project Interest Payment	\$19,914.96	
	<b>SUB-TOTAL</b>	<b>\$469,369.62</b>	

Acct. #	ACCOUNT	Preliminary Budget 2024-2025	Comments
	<b>Miscellaneous Sewer Fund</b>		
003-053-4200	General Liability Insurance	\$11,000.00	
003-053-4201	Transfer to LGIP for Debt Service Payment	\$173,573.40	Funds for payment for Construction - TBD (Bond 2) TOTAL LOAN: P= \$10,656,046 - \$3,196,813 Principal Forgiveness = \$7,459,233 - Bond 1 (\$458,287) = \$7,000,946, I = 0%, N = 25 YEARS, A = \$280,037.84 - 40% PSA (\$112,015.14) = \$168,022.70 (Town's 60% from LGIP) PLUS UNENCUMBERED FUNDS!
003-053-5020	Rainy Day Contingency	\$7,042.03	
	<b>SUB-TOTAL</b>	<b>\$191,615.43</b>	

<b>Vehicle and Heavy Equipment Maintenance</b>			
003-060-4010	Salaries	\$7,512.00	10% H. Cline, 10% J. Johnson
003-060-4015	Overtime	\$875.00	
003-060-4020	Fica	\$650.00	6.2 % Social Security & 1.45% Medicare
003-060-4030	Health Insurance (Town Share 80% /Employee 20%.Single=\$815; Dual \$1,508; Family=\$2,201)	\$3,619.20	10% S, 10% F
003-060-4040	Life Insurance (\$25,000 policy)	\$14.64	Town pays \$6.10 per month per employee
003-060-4050	Retirement	\$987.63	
003-060-4051	457(b)	\$0.00	Town deposits \$.50 per \$1.00 the employee deposits
003-060-4055	Employee Benefits (Town Share 80% of Individual Employee Membership)	\$0.00	YMCA Membership (Town pays \$29.70 per month per employee)
003-060-4060	Workmen's Compensation	\$109.68	VRSA Rate 1.46%
003-060-4091	Cell Phone	\$300.00	
003-060-4210	Miscellaneous Expense	\$0.00	
	<b>SUB-TOTAL</b>	<b>\$14,068.15</b>	

	<b>TOTAL EXPENDITURES</b>	<b>\$1,656,805.99</b>	
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	<b>REVENUES - EXPENDITURES</b>	<b>\$0.00</b>	
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Acct. #	ACCOUNT	Preliminary Budget 2024-2025	Comments
	<b>I/EDA REVENUES</b>		
004-010-3000	Small Business Loan Funds (From Rural Development)	\$0.00	
004-010-3001	Small Business Loan Customer Payments	\$0.00	
004-010-3002	Transfer-General Fund to I/EDA-Pay Ramey Property Loan	\$0.00	Payment Option 3: \$2,259.88/month (180 months @ 4.27%) (Loan Amount: \$300,000)
004-010-3003	Miscellaneous Revenue	\$15,000.00	
004-010-3006	Sports Complexes "Project Blessing"	\$0.00	
004-010-3007	Sunnyside Project	\$0.00	
004-010-3010	Transfer-General Fund to I/EDA-Utility Incentives	\$0.00	
004-010-3020	Transfer-General Fund to I/EDA-Ramey Lot Rent	\$0.00	
004-010-3030	Transfer-General Fund to I/EDA-Utility Bills	\$0.00	
004-010-3040	Transfer-General Fund to I/EDA-VanDyke Property	\$0.00	
004-010-3050	Transfer-General Fund to I/EDA-RE Tax Allotment (Barnes Property)	\$700.00	
004-010-3060	COVID-19 Relief Funds	\$0.00	
004-010-3062	I/EDA ARPA Funds from General Fund	\$0.00	
	<b>TOTAL REVENUES</b>	<b>\$15,700.00</b>	

Acct. #	ACCOUNT	Preliminary Budget 2024-2025	Comments
	<b>I/EDA EXPENDITURES</b>		
004-038-4001	Small Business Loan Funds (To Applicant)	\$0.00	
004-038-4002	National Bank Loan Principal Payment - Ramey Property	\$0.00	Payment Option 3: \$2,259.88/month (180 months @ 4.27%) (Loan Amount: \$300,000)
004-038-4003	National Bank Loan Interest Payment - Ramey Property	\$0.00	
004-038-4004	Bank Service Fees	\$0.00	
004-038-4005	Sports Complexes "Project Blessing"	\$0.00	
004-038-4007	Miscellaneous Expense	\$15,000.00	
004-038-4010	I/EDA Utility Incentives	\$0.00	
004-038-4012	Sunnyside Project	\$0.00	
004-038-4020	VanDyke Property	\$0.00	
004-038-4170	Electricity (Ramey Lot)	\$0.00	
004-038-4175	Real Estate Tax Allotment (Barnes Property)	\$700.00	\$438 per year (current real estate tax amount for Barnes Property-Recreational Access Walking Trail)
004-038-4180	I/EDA Cares Act Grant	\$0.00	
004-038-4182	I/EDA ARPA Expenses	\$0.00	
	<b>TOTAL EXPENDITURES</b>	<b>\$15,700.00</b>	
	<b>REVENUES - EXPENDITURES</b>	<b>\$0.00</b>	

## 2024-2025 FEE SCHEDULE

Fees and Taxes	Comments
Real Estate Tax	\$0.29 per \$100 of assessed value
Personal Property Tax	\$0.60 per \$100 of assessed value
Real Estate and Personal Property Tax Late Fees	Due on December 5. A 10% penalty is added on December 6. 0.833% interest each additional month.
Bank Franchise Tax	\$0.80 on each \$100 of taxable value of shares of stock
T. V. Cable Franchise	3% of all gross receipts
Contractor's License	\$20 minimum \$0.15/\$100 of all gross receipts
Retail Merchants	\$20 minimum \$0.20/\$100 of all gross receipts
Financial, Real Estate & Professional Service	\$20 minimum \$0.40/\$100 of all gross receipts
Repair, Personal & Business Service	\$20 minimum \$0.25/\$100 of all gross receipts
Wholesale Merchant	\$20 minimum \$0.05/\$100 of all gross receipts
Utility License Tax	\$0.50/\$100 of all gross receipts
Transient Occupancy Tax	8% of all gross receipts
Vehicle Fee	\$20 per vehicle
Meals Tax	\$0.08 per \$1.00 of gross sales
Cigarette Tax	\$.40 per pack (5% of total will be allocated to the YMCA minus Admin. Fees)
Building (Zoning) Permits	\$20 minimum
Peddler's License	\$100 per 24-hour period
Mobile Home Fee	\$2 per rental space
Return Check Fee	\$20.00
Water Late Fee	1.50%
Sewer Late Fee	1.50%
Sewer Flat Late Fee	1.50%
Water Flat Late Fee	1.50%
Garbage Late Fee	1.50%

<b>Residential Refuse Pickup Rates</b>	<b>Comments</b>
In Town - 1 Pickup per Week	\$14.00
In Town - Extra Pickup	\$35.00
Out of Town – 1 Pickup per Week	\$25.00
Out of Town – Extra Pickup	\$55.00

<b>Commercial Refuse Pickup Rates (In Town)</b>	<b>Comments</b>
Dumpster Rates [Subject to additional \$1.25 per month for each additional 4 cubic ft (approximately 1-30 gallon can) refuse collected per pick up.]	
2 Cubic Yard Dumpster	\$14.00 per pickup
4 Cubic Yard Dumpster	\$21.50 per pickup
6 Cubic Yard Dumpster	\$26.00 per pickup
8 Cubic Yard Dumpster	\$30.00 per pickup

<b>Non-Dumpster Rates</b>	<b>Comments</b>
1 pick-up per week	\$19.50 per month
2 pick-ups per week	\$26.00 per month
3 pick-ups per week	\$33.00 per month
4 pick-ups per week	\$42.00 per month
5 pick-ups per week	\$45.00 per month

<b>Wood Chipper Rates</b>	\$100 per dump truck
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<b>Water Rates</b>	<b>Comments</b>
In Town: 0-2,000 gallons	\$30.49 minimum
Out of Town: 0-2,000 gallons	\$44.57 minimum
In Town: over 2,000 gallons	\$11.35 per each 1,000 additional gallons
Out of Town: over 2,000 gallons	\$17.92 per each 1,000 additional gallons

<b>Sewer Rates</b>	<b>Comments</b>
In Town: 0-2,000 gallons	\$31.61 minimum
Out of Town: 0-2,000 gallons	\$47.17 minimum
In Town: over 2,000 gallons	\$12.53 per each 1,000 additional gallons
Out of Town: over 2,000 gallons	\$17.50 per each 1,000 additional gallons

<b>Water and Sewer Fees</b>	<b>Comments</b>
Reconnect Fee	\$30.00
Sewer Non-User Fee	\$13.55 per month
Sewer Frontage Fee	\$9.70 per month

<b>Access Fees (Inside Town)</b>	<b>Comments</b>
[As indicated or cost plus 10%, whichever is greater; multi-family rates based on Equivalent Dwelling Units (EDUs)-includes access fee, meter and lateral fee.]	
Inside Town (Water):	3/4" - \$ 540
	1" - \$ 700
	1-1/2" - \$ 920
	2" - \$1,140
Inside Town (Sewer):	4" - \$ 540
	6" - \$ 700

<b>Access Fees (Outside Town)</b>	<b>Comments</b>
[150% of Town rates or cost plus 10% (whichever is greater)]	
Outside Town (Water):	3/4" - \$ 810
	1" - \$1,050
	1-1/2" - \$1,375
	2" - \$1,700
Outside Town (Sewer):	4" - \$ 810
	6" - \$1,050

<b>Water Deposits</b>	<b>Comments</b>
In Town	2 months minimum - Required of all residential renters and collected prior to service being connected. Refundable, without interest, at the termination of service or when no longer renting.
Out of Town	2 months minimum - Required of all residential renters and collected prior to service being connected. Refundable, without interest, at the termination of service or when no longer renting.

<b>Sewer Jet Rates</b>	<b>Comments</b>
1st Time Usage	Free
7:00 a.m. - 3:30 p.m.	\$50
After 3:30 p.m.	\$75