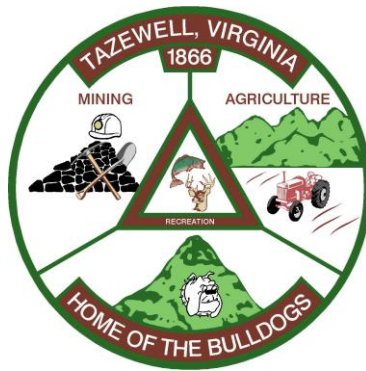


# Town of Tazewell 2020/2021 Annual Budget





*Mayor Michael F. Hoops*

*Vice-Mayor Terry Mullins  
Councilmember Chris R. Brown  
Councilmember Glenn L. Catron*

*Councilmember David H. Fox  
Councilmember Emily C. Davis  
Councilmember Nancy G. Brooks*

## **2020/2021 ANNUAL BUDGET**

Prepared by Todd Day – Town Manager  
Adopted & Approved on June 9, 2020

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<i>Acct. #</i>	ACCOUNT	<b>Preliminary Budget 2020-2021</b>	Comments
	<b>GENERAL FUND REVENUES</b>		
	<b>Revenues Property Taxes</b>		
001-010-3110	Real Estate - Current	\$663,083.00	\$0.25/\$100 (Increased to \$0.29/\$100 for 2020/2021) (Due Dec. 5th)
001-010-3111	Real Estate - Current Year Past Due	\$42,706.00	Paid after December 5th in the same Fiscal Year.
001-010-3112	Real Estate - Delinquent	\$30,000.00	Previous Fiscal Years
001-010-3115	Real Estate - Penalties	\$20,000.00	Includes Current and Previous Fiscal Years
001-010-3120	Personal Property - Current	\$100,000.00	\$0.60 per \$100 of assessed value (Due Dec. 5th)
001-010-3121	Personal Property - Current Year Past Due	\$5,000.00	Paid after December 5th in the same Fiscal Year
001-010-3122	Personal Property - Delinquent	\$20,000.00	Previous Fiscal Years
001-010-3124	Personal Property - DMV Stops	\$700.00	Program Used to Collect Past Due Personal Property Taxes and Vehicle Fees
001-010-3125	Personal Property - Penalties	\$5,000.00	Includes Current and Previous Fiscal Years
001-010-3126	Credit Company	\$3,000.00	
001-010-3130	Public Service Corporation Real Property Tax	\$35,000.00	\$0.25 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>\$924,489.00</b>	
	<b>Other Local Taxes</b>		
001-010-3210	Bank Franchise Tax	\$200,000.00	\$0.80 on each \$100 of taxable value of shares of stock (Due May 15th)
001-010-3211	Local Consumer Utility Tax	\$19,000.00	(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	\$70,000.00	\$20 per vehicle (Due Dec. 5th)
001-010-3610	Meals Tax	\$905,000.00	\$0.07 per \$1.00 of gross sales (Increased to \$0.08 per \$1.00 of gross sales for 2020/2021)
001-010-3636	Car Rental Tax	\$1,500.00	
001-010-3640	Cigarette Tax	\$293,333.00	\$0.30 per pack (Increased to \$0.40 per pack for 2020/2021)
	<b>SUB-TOTAL</b>	<b>\$1,488,833.00</b>	
	<b>Permits (Misc. Permits &amp; Fees)</b>		
001-010-3220	Building (Zoning) Permits	\$1,200.00	dollar amount varies per permit
001-010-3221	Property Maintenance	\$0.00	mowing grass, demolition of houses
	<b>SUB-TOTAL</b>	<b>\$1,200.00</b>	

<i>Acct. #</i>	ACCOUNT	<b>Preliminary Budget 2020-2021</b>	Comments
	<b>Business License</b>		Due April 15th
001-010-3230	Business License - Penalties	\$2,000.00	
001-010-3231	Contractor	\$5,000.00	3% of BPOL @ \$0.15/\$100 of all gross receipts
001-010-3232	Retail Sales	\$175,000.00	64% of BPOL @ \$0.20/\$100 of all gross receipts
001-010-3233	Financial, Real Estate, & Professional	\$59,664.00	16% of BPOL @ \$0.30/\$100 of all gross receipts (Increased to \$.40/\$100 for 2020/2021)
001-010-3234	Repairs, Personal Business Service	\$28,000.00	11% of BPOL @ \$0.25/\$100 of all gross receipts
001-010-3235	Wholesale	\$3,146.55	1% of BPOL @ \$0.05/\$100 of all gross receipts
001-010-3236	Utility	\$3,951.40	2% of BPOL @ \$0.50/\$100 of all gross receipts
001-010-3241	Transient Occupancy Tax	\$16,000.00	8% of all gross receipts
	<b>SUB-TOTAL</b>	<b>\$292,761.95</b>	
	<b>Use of Money &amp; Property</b>		
001-010-3510	Interest	\$3,000.00	
001-010-3740	American Legion Rentals Fees	\$8,000.00	
001-010-3885	Train Station W/S/G, Electric, Etc.	\$0.00	Reimbursement from Tazewell County for Water, Sewer, & Garbage Bills and Electric Bills for Tazewell County Chamber Office located at Tazewell Train Station
	<b>SUB-TOTAL</b>	<b>\$11,000.00</b>	
	<b>Fines</b>		
001-010-3310	Court Fines	\$30,000.00	fees from court fines
001-010-3320	Parking Fines	\$2,500.00	fees from parking fines
	<b>SUB-TOTAL</b>	<b>\$32,500.00</b>	

<i>Acct. #</i>	ACCOUNT	<b>Preliminary Budget 2020-2021</b>	Comments
	<b>State Revenue</b>		
001-010-3240	Communication Tax Franchise Fees	\$22,000.00	3% of all gross receipts Based on Sell. (Paid monthly)
001-010-3420	Fire Fund	\$16,852.00	Money from State for fire equipment. Apply every year.
001-010-3430	Law Enforcement (599)	\$102,000.00	Drug seizure grant money from the State.
001-010-3440	Litter Control Grant	\$2,400.00	Receive once a year.
001-010-3450	Sales Tax	\$298,000.00	Based on School Age Population. Changes every 3 years. Paid Monthly
001-010-3470	VDOT Maintenance	\$1,100,000.00	We get \$275,442.65 quarterly as of 4/17
001-010-3525	Personal Property Tax Relief	\$54,500.00	Tax relief received from Commonwealth (November 15)
001-010-3550	Rolling Stock	\$5,500.00	Population of VA. We receive .0007173 of total. (Due October)
001-010-3615	Drug-Asset Forfeiture State	\$0.00	
001-010-3620	Drug-Asset Forfeiture Federal	\$0.00	
001-010-3630	Grants Received	\$8,000.00	Dept. of Fire Programs
001-010-3631	Police Grant CFDA 20.616	\$25,000.00	Rural Development (Police Car)
001-010-3632	Police Grant CFDA 20.600	\$10,000.00	DMV Grant (Traffic Checks, Etc.)
001-010-3635	Train Station Federal Revenue	\$0.00	MAP 21 Grant Award
001-010-3638	Train Station Local Revenue	\$0.00	
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	\$300,000.00	VDOT Recreational Access Funds for Little League Park
	<b>SUB-TOTAL</b>	<b>\$1,944,252.00</b>	
	<b>Refuse Collections Revenue</b>		
001-010-3530	Refuse Collections	\$410,950.00	IT=\$14 per month ( Extra Pickup \$35), OT=\$25 per month (Extra Pickup \$55)
001-010-3531	Refuse Penalties & Interest	\$1,800.00	
	<b>SUB-TOTAL</b>	<b>\$412,750.00</b>	

<i>Acct. #</i>	ACCOUNT	<b>Preliminary Budget 2020-2021</b>	Comments
	<b>Recreation Department Revenue</b>		
001-010-3700	Pool Admission	\$18,000.00	General – \$3.50 Seniors 65 & Older – \$2.50 (Ages 3 and under get in FREE)
001-010-3701	Youth Activities	\$5,000.00	Youth Soccer
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	\$1,000.00	Swim Lessons
001-010-3706	Tournaments	\$0.00	
001-010-3707	Rentals	\$500.00	
001-010-3708	Concessions	\$500.00	Owned and operated in House.
001-010-3709	Miscellaneous Revenue - Recreation	\$0.00	
001-010-3710	Pool Rentals	\$3,000.00	
001-010-3711	Gym Rentals	\$6,000.00	
001-010-3712	Shelter Rentals	\$2,500.00	
001-010-3715	Aqua Park	\$13,000.00	
001-010-3716	Kayak & Paddle Board Rentals	\$2,000.00	
	<b>SUB-TOTAL</b>	<b>\$51,500.00</b>	
	<b>Rescue Squad Revenue</b>		
001-010-3900	Rescue Squad Billing	\$1,200,000.00	Includes \$31,000 from Tazewell County. Includes funds for Transports.
	<b>SUB-TOTAL</b>	<b>\$1,200,000.00</b>	

<i>Acct. #</i>	ACCOUNT	<b>Preliminary Budget 2020-2021</b>	Comments
	<b>Donations</b>		
001-010-3810	Donations - Administration	\$500.00	Ex: Employee Christmas Party, Kids Fishing Day
001-010-3820	Donations - Police	\$7,000.00	Miscellaneous Donations
001-010-3822	Police Kids Day	\$2,347.00	Kids Day - Town Gives \$2000 - Donated funds from Previous Fiscal Year
001-010-3824	Police Shop with a Cop	\$8,000.00	Shop with the Cop - Town Gives \$2000 - Donated funds from Previous Fiscal Years
001-010-3826	Police Community Dinner	\$1,500.00	Community Dinner - Town Gives \$2000 - Donated funds from Previous Fiscal Years
001-010-3830	Donations - Fire	\$300.00	
001-010-3835	Donations - EMS	\$0.00	
001-010-3840	Donations - Recreation	\$0.00	
001-010-3860	Donations - Train Station	\$0.00	
001-010-3875	Donations - Once A Bulldog	\$2,600.00	
	<b>SUB-TOTAL</b>	<b>\$22,247.00</b>	
	<b>Miscellaneous Revenue</b>		
001-010-3540	Miscellaneous Revenue	\$24,000.00	Snow removal for DMV, ETC.
001-010-3541	Miscellaneous Unclaimed Property Receivables	\$0.00	
001-010-3750	Accident Reports	\$400.00	
001-010-3755	Fingerprinting, Etc.	\$100.00	
001-010-3790	Retiree Insurance	\$13,000.00	About \$1,000 each month
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>\$37,500.00</b>	
	<b>TOTAL REVENUES</b>	<b>\$6,419,032.95</b>	

<i>Acct. #</i>	ACCOUNT	<b>Preliminary Budget 2020-2021</b>	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	\$3,000.00	VML meeting, Legislative meeting, miscellaneous trips to Richmond, etc.
	<b>SUB-TOTAL</b>	<b>\$30,600.00</b>	
	<b>Town Attorney</b>		
001-022-4001	Town Attorney Compensation	\$600.00	Town Attorney's retainer
001-022-4030	Health Insurance	\$8,790.00	Town Attorney's hospitalization
001-022-4140	Legal Fees	\$65,000.00	expense for legal work
001-022-4230	Equipment	\$1,500.00	
	<b>SUB-TOTAL</b>	<b>\$75,890.00</b>	



<i>Acct. #</i>	ACCOUNT	<b>Preliminary Budget 2020-2021</b>	Comments
	<b>Administration</b>		
001-023-4010	Salaries	\$128,737.60	40% R. Brewster, 40% T. Day, 40% S. Hagy, Y. Hurt, 40% A. Johnson
001-023-4011	Salaries - Part Time	\$0.00	Used with COE workers
001-023-4015	Overtime	\$500.00	
001-023-4020	FICA	\$9,886.68	6.2 % Social Security & 1.45% Medicare
001-023-4030	Health Insurance (Town Share 80% /Employee 20%) (Single = \$756; Dual = \$1,399; Family = \$2,041)	\$32,294.40	40% F, 40% F, 40% S,S, 0
001-023-4040	Life Insurance (\$25,000 policy)	\$190.32	Town pays \$6.10 per month per employee
001-023-4050	Retirement	\$12,962.47	
001-023-4051	457(b)	\$4,156.98	Town deposits \$.50 per \$1.00 the employee deposits
001-023-4055	Employee Benefits (Town Share 80% of Individual Employee Membership)	\$700.03	YMCA Membership (Town pays \$28.35 per month per employee)
001-023-4060	Workmen's Compensation	\$614.50	VML Rate .09% (Yonna Hurt is classified as Building Maintenance/Custodian at 1.92%)
001-023-4065	Unemployment	\$0.00	
001-023-4070	Dues - Subscriptions	\$6,000.00	VLGMA, VA Government Finance Association, newspapers, professional publications
001-023-4080	Travel & Training	\$4,000.00	VML meeting, VLGMA Conference, Legislative Day, trips to Richmond, various meetings & classes for Administrative staff
001-023-4090	Telephone	\$8,000.00	
001-023-4091	Cell Phone	\$2,000.00	
001-023-4100	Office Supplies	\$5,000.00	
001-023-4110	Postage	\$4,000.00	
001-023-4120	Advertising	\$10,000.00	position vacancies, legal notices, bids, etc.
001-023-4130	Audit	\$40,000.00	
001-023-4135	Annual Software Support	\$22,661.00	50% of total hosting/support/processing fees for Southern Software, iWorQ, ADP
001-023-4140	Legal Fees	\$0.00	
001-023-4150	Equipment Maintenance	\$15,000.00	service agreements for copiers, computers, software upgrades, tax programming, etc.
001-023-4160	Building Maintenance	\$7,500.00	cleaning supplies, lighting, paint, minor repairs
001-023-4170	Electricity	\$8,000.00	
001-023-4180	Internet Fees	\$20,000.00	70% of Town Hall total bill
001-023-4181	Internet Fees - Cameras	\$2,766.00	
001-023-4190	Bank Service Charges	\$2,000.00	
001-023-4210	Miscellaneous Expense	\$30,000.00	Christmas dinner, summer picnic, beautification & other awards
001-023-4230	Equipment	\$1,000.00	
001-023-4250	Vehicle Maintenance - Administration	\$300.00	
001-023-4260	Fuel	\$1,000.00	
001-023-4360	Engineering and Surveying, etc...	\$0.00	
	<b>SUB-TOTAL</b>	<b>\$379,269.98</b>	

<i>Acct. #</i>	ACCOUNT	<b>Preliminary Budget 2020-2021</b>	Comments
	<b>Police Department</b>		
001-024-4010	Salaries	\$581,942.00	S. Bowman, S. Davis, S. Lampert, B. Leighton, W. Lowe, C. Menefee, D. Mills, M. Perry, A. Robinson, J. Rundlett, M. Steele, J. Stevenson, C. Vass, M. Woodard (F. Sinkford)
001-024-4011	Salaries - Part Time	\$11,000.00	W. Barrett, S. Hurd
001-024-4015	Overtime	\$35,000.00	Drug Task Force, Breathalyzer tests, court dates, special functions
001-024-4020	Fica	\$48,037.56	6.2 % Social Security & 1.45% Medicare
001-024-4030	Health Insurance (Town Share 80% /Employee 20%) (Single = \$756; Dual = \$1,399; Family = \$2,041)	\$305,724.00	F,F,F,F,D,F,F,D,F,D,S,D,F,F,S
001-024-4040	Life Insurance (\$25,000 policy)	\$1,372.50	Town pays \$6.10 per month per employee
001-024-4050	Retirement	\$61,837.82	
001-024-4051	457(b)	\$0.00	Town deposits \$.50 per \$1.00 the employee deposits
001-024-4052	LODA	\$9,732.52	Line of Duty Act - \$695.18 per qualified employee
001-024-4053	Hazardous Duty Benefits (LEO)	\$80,000.00	
001-024-4055	Employee Benefits (Town Share 80% of Individual Employee Membership)	\$3,270.96	YMCA Membership (Town pays \$28.35 per month per employee)
001-024-4060	Workmen's Compensation	\$23,124.74	VML Rate 3.90%
001-024-4070	Dues - Subscriptions	\$4,000.00	VA Association of Police Chiefs, National Association, VA Crime Association, bulletins
001-024-4080	Travel & Training	\$4,000.00	S.W. Law Academy, Chiefs Conference, VACP, in-service, recertification
001-024-4085	New Employee Travel and Training	\$1,000.00	
001-024-4090	Telephone	\$8,000.00	
001-024-4091	Cell Phone	\$12,600.00	
001-024-4100	Office Supplies	\$4,500.00	film, ammunition, batteries, tickets, diskettes, forms
001-024-4101	Office Furniture	\$500.00	
001-024-4102	Office Computers	\$2,000.00	
001-024-4110	Postage	\$500.00	
001-024-4120	Advertising	\$500.00	
001-024-4140	Legal Fees	\$19,000.00	
001-024-4150	Equipment Maintenance	\$12,000.00	repairs and service contracts on radios, radar units, office equipment
001-024-4160	Building Maintenance	\$1,000.00	
001-024-4170	Electricity	\$6,000.00	
001-024-4180	Internet Fees	\$7,000.00	
001-024-4210	Miscellaneous Expense	\$6,000.00	unexpected costs,community involvment, police advertisement
001-024-4220	Uniform Replacement	\$5,000.00	
001-024-4225	New Employee Uniforms	\$3,000.00	
001-024-4230	Equipment	\$2,000.00	
001-024-4232	Vehicle Equipment	\$4,000.00	
001-024-4234	Uniform Equipment (Gear)	\$1,500.00	
001-024-4240	Court Cost	\$1,000.00	

<i>Acct. #</i>	ACCOUNT	<b>Preliminary Budget 2020-2021</b>	Comments
001-024-4250	Vehicle Maintenance - Police	\$15,000.00	
001-024-4260	Fuel	\$28,000.00	
001-024-4270	Narcotics Task Force	\$7,000.00	local share
001-024-4400	Police Cruisers	\$60,000.00	
001-024-4500	Southwest Regional Jail	\$6,000.00	
001-024-4510	Police Kids Day	\$3,000.00	Kids Day
001-024-4520	Police Shop with a Cop	\$3,150.00	Shop with the Cop - Town Gives \$2000 - Donated funds from Previous Fiscal Years
001-024-4530	Police Community Dinner	\$2,000.00	Community Dinner - Town Gives \$2000 - Donated funds from Previous Fiscal Years
001-024-4600	Public Safety	\$10,000.00	
	<b>SUB-TOTAL</b>	<b>\$1,400,292.10</b>	

<i>Acct. #</i>	ACCOUNT	<b>Preliminary Budget 2020-2021</b>	Comments
	<b>Fire Department</b>		
001-025-4000	Call Out Pay	\$27,000.00	
001-025-4020	Fica	\$0.00	
001-025-4052	LODA	\$4,345.00	Line of Duty Act - \$173.80 per qualified volunteer
001-025-4080	Travel & Training	\$500.00	
001-025-4090	Telephone	\$3,800.00	
001-025-4100	Supplies	\$10,000.00	
001-025-4150	Equipment Maintenance	\$2,500.00	
001-025-4160	Building Maintenance	\$2,000.00	paint, cleaning supplies to maintain building
001-025-4170	Electricity	\$2,500.00	
001-025-4180	Internet Fees	\$2,700.00	
001-025-4190	Bank Service Charges	\$0.00	
001-025-4210	Miscellaneous Expense	\$3,800.00	Uniforms
001-025-4230	Equipment	\$3,000.00	Generator
001-025-4240	Fire Department Third Party Billing	\$0.00	
001-025-4250	Vehicle Maintenance - Fire	\$4,000.00	
001-025-4260	Fuel	\$2,000.00	
001-025-4280	Fire Fund Transfer	\$16,852.00	
	<b>SUB-TOTAL</b>	<b>\$84,997.00</b>	

<i>Acct. #</i>	ACCOUNT	<b>Preliminary Budget 2020-2021</b>	Comments
	<b>Sanitation</b>		
001-026-4010	Salaries	\$104,098.00	L. Griffith, G. Illig, 20% R. Lambert, 60% B. Whitt, W. Wilson
001-026-4011	Salaries - Part Time	\$2,000.00	
001-026-4015	Overtime	\$4,500.00	
001-026-4020	Fica	\$8,460.75	6.2 % Social Security & 1.45% Medicare
001-026-4030	Health Insurance (Town Share 80% /Employee 20%) (Single = \$756; Dual = \$1,399; Family = \$2,041)	\$49,905.60	D,D,60% S, 60% S,S
001-026-4040	Life Insurance (\$25,000 policy)	\$278.16	Town pays \$6.10 per month per employee
001-026-4050	Retirement	\$10,107.29	
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)	\$1,862.93	YMCA Membership (Town pays \$28.35 per month per employee)
001-026-4060	Workmen's Compensation	\$7,543.57	VML Rate 7.11%
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	\$500.00	
001-026-4220	Uniforms	\$500.00	
001-026-4250	Vehicle Maintenance - Sanitation	\$4,000.00	
001-026-4260	Fuel	\$10,000.00	
	<b>SUB-TOTAL</b>	<b>\$206,106.29</b>	

<i>Acct. #</i>	ACCOUNT	<b>Preliminary Budget 2020-2021</b>	Comments
	<b>Recreation Department</b>		
001-027-4010	Salaries	\$105,768.00	R. Hall, B. Rosado, R. Smith
001-027-4011	Salaries - Part Time	\$45,000.00	
001-027-4015	Overtime	\$3,000.00	
001-027-4020	Fica	\$11,763.25	6.2 % Social Security & 1.45% Medicare
001-027-4030	Health Insurance (Town Share 80% /Employee 20%) (Single = \$756; Dual = \$1,399; Family = \$2,041)	\$42,648.00	S,D,D
001-027-4040	Life Insurance (\$25,000 policy)	\$219.60	Town pays \$6.10 per month per employee
001-027-4050	Retirement	\$11,707.07	
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)	\$572.64	YMCA Membership (Town pays \$28.35 per month per employee)
001-027-4060	Workmen's Compensation	\$3,799.35	VML Rate 2.52%
001-027-4070	Dues - Subscriptions	\$100.00	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	\$1,500.00	
001-027-4091	Cell Phone	\$1,200.00	
001-027-4100	Supplies	\$13,000.00	port-a-johns, office supplies, recreation supplies
001-027-4120	Advertising	\$300.00	
001-027-4150	Equipment Maintenance	\$5,000.00	
001-027-4160	Building Maintenance	\$4,000.00	
001-027-4161	Groundskeeping	\$3,000.00	fertilizer, grass, field marking
001-027-4170	Electricity	\$18,000.00	Includes Lincolnshire and Tazewell Little League Field
001-027-4180	Internet Fees	\$4,000.00	
001-027-4190	Gym, Shelter, & Pool Rentals/Refunds	\$1,500.00	
001-027-4210	Miscellaneous Expense	\$1,500.00	
001-027-4220	Uniforms	\$1,600.00	
001-027-4230	Equipment	\$500.00	picnic tables, trash cans
001-027-4250	Vehicle Maintenance - Recreation	\$1,000.00	
001-027-4260	Fuel	\$1,800.00	
001-027-8200	Youth Activities	\$5,000.00	
001-027-8350	Adult Activities	\$400.00	softball, volleyball
001-027-8400	Other Recreation	\$500.00	other Recreation Department activities as needed
001-027-8550	Pool Operation	\$3,000.00	
001-027-8800	Concession	\$100.00	Not operated By Town starting July 1st.
001-027-8900	Recreation Parks & Programs	\$2,000.00	
001-027-8901	Aqua Park	\$1,000.00	
001-027-8902	VDOT Recreational Access Funds - Little League Park	\$344,830.77	Property at Little League Park (\$250,000 from VDOT Recreational Access Funds)
001-027-8910	Lester Land Lease	\$2,400.00	\$200 per month to lease land beside Lincolnshire Park
	<b>SUB-TOTAL</b>	<b>\$642,708.69</b>	

<i>Acct. #</i>	ACCOUNT	<b>Preliminary Budget 2020-2021</b>	Comments
	<b>Rescue Squad</b>		
001-028-4010	Salaries	\$481,138.00	E. Beggs, Jr., C. Caudill, J. Coley, D. Dickens, J. Doak, VI, L. Edwards, L. Flanagin, G. Hamm, E. Hunsaker, V. Lugo, E. Meadows, S. Saleem, M. Scalf, C. Williby, T. Wyatt, (VACANCY)
001-028-4011	Salaries - Part Time	\$138,000.00	C. Asbury, J. Dean, J. Hill, J. Kincaid, A. Kinder, J. Lester, A. Richardson, D. Taylor, A. Thompson, D. Townsend, J. Whited
001-028-4015	Overtime	\$173,000.00	
001-028-4020	FICA	\$60,598.56	6.2 % Social Security & 1.45% Medicare
001-028-4030	Health Insurance (Town Share 80% /Employee 20%) (Single = \$756; Dual = \$1,399; Family = \$2,041)	\$155,136.00	0,0,S,F,S,S,D,0,F,S,D,S,0,S,S,S
001-028-4040	Life Insurance (\$25,000 policy)	\$1,171.20	Town pays \$6.10 per month per employee
001-028-4050	Retirement	\$51,452.28	
001-028-4051	457(b)	\$0.00	Town deposits \$.50 per \$1.00 the employee deposits
001-028-4052	LODA	\$11,122.88	Line of Duty Act - \$695.18 per qualified employee
001-028-4055	Employee Benefits (Town Share 80% of Individual Employee Membership)	\$1,404.72	YMCA Membership (Town pays \$28.35 per month per employee)
001-028-4060	Workmen's Compensation	\$28,046.95	VML Rate 4.53%
001-028-4070	Dues - Subscriptions	\$25.00	
001-028-4080	Travel & Training	\$3,000.00	
001-028-4090	Telephone	\$3,500.00	
001-028-4091	Cell Phone	\$1,500.00	
001-028-4100	Supplies	\$39,000.00	
001-028-4150	Equipment Maintenance	\$3,000.00	
001-028-4160	Building Maintenance	\$3,000.00	
001-028-4170	Electricity	\$3,500.00	
001-028-4180	Internet Fees	\$3,800.00	
001-028-4210	Miscellaneous Expense	\$5,000.00	
001-028-4220	Uniforms	\$5,000.00	
001-028-4230	Equipment	\$1,000.00	
001-028-4240	Rescue Squad Third Party Expense	\$8,700.00	
001-028-4245	Grants	\$4,904.41	
001-028-4250	Vehicle Maintenance - Rescue Squad	\$3,000.00	
001-028-4260	Fuel	\$11,000.00	
	<b>SUB-TOTAL</b>	<b>\$1,200,000.00</b>	

<i>Acct. #</i>	ACCOUNT	<b>Preliminary Budget 2020-2021</b>	Comments
	<b>Treasurer's Department</b>		
001-029-4010	Salaries	\$64,654.50	50% A. Buchanan, 50% J. Hayes, 50% T. Lewis, 50% L. Regon
001-029-4015	Overtime	\$1,700.00	
001-029-4020	FICA	\$5,076.12	6.2 % Social Security & 1.45% Medicare
001-029-4030	Health Insurance (Town Share 80% /Employee 20%) (Single = \$756; Dual = \$1,399; Family = \$2,041)	\$22,002.00	50% S, 50% S, 50% S, 50% D
001-029-4040	Life Insurance (\$25,000 policy)	\$146.40	Town pays \$6.10 per month per employee
001-029-4050	Retirement	\$6,419.23	
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)	\$0.00	YMCA Membership (Town pays \$28.35 per month per employee)
001-029-4060	Workmen's Compensation	\$58.19	VML Rate .09%
001-029-4070	Dues - Subscriptions	\$300.00	
001-029-4080	Travel & Training	\$2,000.00	
001-029-4100	Office Supplies	\$750.00	
001-029-4210	Miscellaneous Expense	\$500.00	
001-029-4230	Equipment	\$1,000.00	
	<b>SUB-TOTAL</b>	<b>\$104,898.93</b>	



<i>Acct. #</i>	ACCOUNT	<b>Preliminary Budget 2020-2021</b>	Comments
	<b>Bookkeeping</b>		
001-030-4010	Salaries	\$17,098.00	50% J. Repass
001-030-4015	Overtime	\$100.00	
001-030-4020	FICA	\$1,315.65	6.2 % Social Security & 1.45% Medicare
001-030-4030	Health Insurance (Town Share 80% /Employee 20%) (Single = \$756; Dual = \$1,399; Family = \$2,041)	\$8,394.00	50% D
001-030-4040	Life Insurance (\$25,000 policy)	\$36.60	Town pays \$6.10 per month per employee
001-030-4050	Retirement	\$1,646.38	
001-030-4051	457 (b)	\$780.00	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 \$28.35 per month per employee)
001-030-4060	Workmen's Compensation	\$15.39	VML Rate .09%
001-030-4100	Office Supplies	\$500.00	
001-030-4110	Postage	\$100.00	
001-030-4210	Miscellaneous Expense	\$0.00	
001-030-4230	Equipment	\$100.00	
	<b>SUB-TOTAL</b>	<b>\$30,086.02</b>	

<i>Acct. #</i>	ACCOUNT	<b>Preliminary Budget 2020-2021</b>	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	\$15,000.00	
001-032-4220	Planner	\$25,000.00	Transfer to Tazewell Today for Marketing Director
001-032-4226	YMCA Cig Tax	\$30,000.00	
	<b>SUB-TOTAL</b>	<b>\$70,000.00</b>	
	<b>American Legion Building</b>		
001-033-4100	Supplies	\$500.00	
001-033-4160	Building Maintenance	\$800.00	
001-033-4170	Electricity	\$5,000.00	
001-033-4180	Internet Fees	\$1,000.00	
001-033-4190	Rental Refunds	\$3,000.00	
001-033-4210	Miscellaneous Expense	\$0.00	
	<b>SUB-TOTAL</b>	<b>\$10,300.00</b>	

<i>Acct. #</i>	ACCOUNT	<b>Preliminary Budget 2020-2021</b>	Comments
	<b>Zoning/Property Maintenance</b>		
001-034-4010	Salaries	\$46,083.00	C. Hurley
001-034-4020	FICA	\$3,525.35	6.2 % Social Security & 1.45% Medicare
001-034-4030	Health Insurance (Town Share 80% /Employee 20%) (Single = \$756; Dual = \$1,399; Family = \$2,041)	\$9,072.00	S
001-034-4040	Life Insurance (\$25,000 policy)	\$73.20	Town pays \$6.10 per month per employee
001-034-4050	Retirement	\$4,444.73	
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 \$28.35 per month per employee)
001-034-4060	Workmen's Compensation	\$41.47	VML Rate .09%
001-034-4070	Dues - Subscriptions	\$500.00	Software
001-034-4080	Travel & Training	\$1,000.00	
001-034-4091	Cell Phone	\$1,100.00	
001-034-4100	Office Supplies	\$750.00	
001-034-4110	Postage	\$100.00	
001-034-4210	Miscellaneous Expense	\$0.00	
001-034-4230	Equipment	\$700.00	
001-034-4250	Vehicle Maintenance - Zoning	\$500.00	
001-034-4260	Fuel	\$0.00	
001-034-4276	Signage	\$4,000.00	
001-034-4280	Demolition of Structures	\$2,000.00	
001-034-4285	Property Maintenance	\$1,200.00	
	<b>SUB-TOTAL</b>	<b>\$77,039.75</b>	

<i>Acct. #</i>	ACCOUNT	<b>Preliminary Budget 2020-2021</b>	Comments
	<b>Mowing Department</b>		
001-035-4010	Salaries	\$8,430.30	30% R. Fox
001-035-4011	Salaries - Part Time	\$60,000.00	5 part time employees
001-035-4015	Overtime	\$2,000.00	
001-035-4020	Fica	\$5,387.92	6.2 % Social Security & 1.45% Medicare
001-35-4030	Health Insurance (Town Share 80% /Employee 20%) (Single = \$756; Dual = \$1,399; Family = \$2,041)	\$5,036.40	30% D
001-035-4040	Life Insurance (\$25,000 policy)	\$21.96	Town pays \$6.10 per month per employee
001-035-4050	Retirement	\$1,214.03	
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 \$28.35 per month per employee)
001-035-4060	Workmen's Compensation	\$3,702.08	VML Rate 5.41%
001-035-4210	Miscellaneous Expense	\$3,500.00	
001-035-4260	Fuel	\$1,500.00	
	<b>SUB-TOTAL</b>	<b>\$90,792.68</b>	

<i>Acct. #</i>	ACCOUNT	<b>Preliminary Budget 2020-2021</b>	Comments
	<b>Mini-Park</b>		
001-036-4160	Building Maintenance	\$0.00	
001-036-4170	Electricity	\$500.00	
001-036-4180	Internet Fees	\$500.00	
001-036-4210	Miscellaneous Expense	\$0.00	
	<b>SUB-TOTAL</b>	<b>\$1,000.00</b>	
	<b>Train Station</b>		
001-037-4090	Telephone	\$1,000.00	
001-037-4100	Supplies	\$3,000.00	
001-037-4160	Building Maintenance	\$3,000.00	
001-037-4170	Electricity	\$6,000.00	Electric Bill for Tazewell County Chamber of Commerce Office
001-037-4180	Internet Fees	\$1,000.00	
001-037-4210	Miscellaneous Expense	\$3,000.00	
	<b>SUB-TOTAL</b>	<b>\$17,000.00</b>	

<i>Acct. #</i>	ACCOUNT	<b>Preliminary Budget 2020-2021</b>	Comments
	<b>Capital Expense</b>		
001-050-4200	General Liability Ins.	\$40,000.00	VML Insurance Total \$46,785 with (\$5,000,000 Umbrella for \$3,561), (Chesterfield for FD is \$2,500)
001-050-4950	Contingency	\$121,831.41	This value will help with fund balance and also leave cash to start building reserves by transferring to LGIP.
001-050-9836	Lincolnshire Dam Issues	\$0.00	
001-050-9839	Garbage Truck Principal Loan Payment (2018)	\$30,280.00	P=142,000 I=2.55%, N=60 months, A=\$2,523.26/month
001-050-9840	Garbage Truck Interest Loan Payment (2018)	\$2,524.00	
001-050-9844	Recreational Trail Access - Barnes Property	\$1,000.00	Frank Barnes Property
001-050-9845	Train Station Local Expenses	\$0.00	Local Match
001-050-9847	Historical Society	\$5,000.00	
001-050-9851	Veterans Day Parade and Events	\$3,000.00	
001-050-9852	Sport Complexes Expenses	\$80,000.00	Sports Complexes Feasibility Study and Other Expenses
001-050-9857	VanDyke Lot on Main Street	\$0.00	
001-050-9858	Transfer-General Fund to I/EDA-Pay Ramey Property Loan	\$27,118.56	Payment Option 3: \$2,259.88/month (180 months @ 4.27%) (Loan Amount: \$300,000)
001-050-9859	Transfer-General Fund to I/EDA-Utility Incentives	\$3,648.96	The Well Coffee Shop (\$642.00), Painted Peak Brewing Company (\$3,006.96)
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	\$438.00	
001-050-9900	Capital Improvement	\$0.00	
	<b>SUB-TOTAL</b>	<b>\$314,840.93</b>	

<i>Acct. #</i>	ACCOUNT	<b>Preliminary Budget 2020-2021</b>	Comments
	<b>Vehicle and Heavy Equipment Maintenance</b>		
001-060-4010	Salaries	\$52,816.00	80% J. Johnson, 80% E. Whitt
001-060-4015	Overtime	\$5,500.00	
001-060-4020	Fica	\$4,461.17	6.2 % Social Security & 1.45% Medicare
001-060-4030	Health Insurance (Town Share 80% /Employee 20%) (Single = \$756; Dual = \$1,399; Family = \$2,041)	\$33,024.00	80% F, 80% D
001-060-4040	Life Insurance (\$25,000 policy)	\$117.12	Town pays \$6.10 per month per employee
001-060-4050	Retirement	\$5,430.93	
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 \$28.35 per month per employee)
001-060-4060	Workmen's Compensation	\$1,320.40	VML Rate 2.50%
001-060-4091	Cell Phone	\$600.00	
001-060-4100	Supplies	\$200.00	
001-060-4150	Equipment Maintenance	\$0.00	
001-060-4160	Building Maintenance	\$500.00	
001-060-4170	Electricity	\$5,500.00	
001-060-4210	Miscellaneous Expense	\$0.00	
001-060-4220	Uniforms	\$0.00	
001-060-4230	Equipment	\$5,000.00	
	<b>SUB-TOTAL</b>	<b>\$114,469.62</b>	

<i>Acct. #</i>	ACCOUNT	<b>Preliminary Budget 2020-2021</b>	Comments
	<b>Street Department</b>		
001-061-4010	Salaries	\$335,365.90	40% W. Asbury, G. Davis, 70% R. Fox, T. Gross, K. Hagy, J. Howington, 40% K. Howington, 80% R. Lambert, C. Mitchell, 40% D. Pruitt, C. Rowe, 40% D. Scrotsky, 40% B. Whitt, C. Whitt, III
001-061-4011	Salaries - Part Time	\$4,000.00	
001-061-4015	Overtime	\$50,000.00	
001-061-4020	Fica	\$29,786.49	6.2 % Social Security & 1.45% Medicare
001-061-4030	Health Insurance (Town Share 80% /Employee 20%) (Single = \$756; Dual = \$1,399; Family = \$2,041)	\$133,047.60	40% F,S,70% D,D,S,S,40% S,80% S,F,40% D,S,40% S,40% S,S
001-061-4040	Life Insurance (\$25,000 policy)	\$768.60	Town pays \$6.10 per month per employee
001-061-4050	Retirement	\$34,441.91	
001-061-4051	457 (b)	\$2,121.60	Town deposits \$.50 per \$1.00 the employee deposits
001-061-4055	Employee Benefits (Town Share 80% of Individual Employee Membership)	\$1,424.11	YMCA Membership (Town pays \$28.35 per month per employee)
001-061-4060	Workmen's Compensation	\$15,660.74	VML Rate 5.41% (Chris Mitchell and Jerry Howington are classified as Building Maintenance at 1.92%)
001-061-4080	Travel & Training	\$2,500.00	
001-061-4090	Telephone	\$1,100.00	
001-061-4091	Cell Phone	\$2,400.00	
001-061-4100	Supplies	\$4,000.00	
001-061-4150	Equipment Maintenance	\$15,000.00	
001-061-4160	Building Maintenance	\$2,000.00	
001-061-4170	Electricity	\$6,500.00	Warehouse
001-061-4180	Internet Fees	\$1,500.00	
001-061-4210	Miscellaneous Expense	\$0.00	
001-061-4220	Uniforms	\$6,000.00	
001-061-4230	Equipment	\$3,000.00	
001-061-4250	Vehicle Maintenance - Street	\$24,000.00	
001-061-4260	Fuel	\$30,000.00	
001-061-4275	Paving	\$600,000.00	Use \$250,000 to pay off \$1,000,000 loan and \$350,000 to do more paving.
001-061-4371	Street Maintenance	\$65,000.00	
001-061-4372	Snow Removal	\$35,000.00	
001-061-4373	Bridge Maintenance	\$2,000.00	
001-061-4376	Sidewalk Maintenance	\$5,000.00	
001-061-4377	Street Lights	\$73,000.00	
001-061-4378	VDOT State of Good Repair - Paving (Primary Extension)	\$0.00	
001-061-4379	Revenue Sharing - Paving	\$0.00	
	<b>SUB-TOTAL</b>	<b>\$1,484,616.95</b>	



<i>Acct. #</i>	ACCOUNT	<b>Preliminary Budget 2020-2021</b>	Comments
	<b>Miscellaneous</b>		
001-062-4100	Retiree Health Insurance (Town Share 80%/Retiree 20%) (Single = \$756; Dual = \$1,399; Family = \$2,041)	\$76,224.00	W. Barrett, Jr. (Dual), L. Griffith (Dual), B. McGinnis (Dual), L. Sheppard (Single), T. Shrewsbury (Dual)
001-062-4200	Personal Property DMV Stops	\$2,000.00	Also shown in Revenues Property Taxes
	<b>SUB-TOTAL</b>	<b>\$78,224.00</b>	
	<b>TOTAL EXPENDITURES</b>	<b>\$6,419,032.95</b>	
	<b>REVENUES - EXPENDITURES</b>	<b>(\$0.00)</b>	

<i>Acct. #</i>	ACCOUNT	<b>Preliminary Budget 2020-2021</b>	Comments
	<b>WATER FUND REVENUES</b>		
002-010-3510	Interest	\$30.00	Due to small amount all interest on bank accounts is posted in General Fund.
002-010-3610	Water Meter Sales	\$1,366,024.94	IT=26.00 & 7.31-----OT=37.65 & 9.16 --- (2020-2021 IT=28.75 & 10.50-----OT=42.65 & 16.16)
002-010-3612	Town Revenue - PSA Meters	\$265,000.00	Water the PSA buys back from the Town (runs through Town lines out into the County) ~ \$1.1788 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
002-010-3657	Water Tank in County	\$0.00	New Water Tank Town & PSA will share cost.
002-010-3658	Water Line Mapping, Hydraulics & Leak Detection	\$0.00	VDH Funding
002-010-3670	Miscellaneous Revenues	\$400.00	Return check fees charged to customer. Miscellaneous fees charged to customers.
002-010-3700	Penalty Meter Sales	\$5,000.00	Late payments from customers.
	<b>TOTAL REVENUES</b>	<b>\$1,640,954.94</b>	

<i>Acct. #</i>	ACCOUNT	<b>Preliminary Budget 2020-2021</b>	Comments
	<b>WATER FUND EXPENDITURES</b>		
	<b>Water Administration</b>		
002-040-4010	Salaries	\$116,805.95	30% R. Brewster, 30% T. Day, 30% S. Hagy, 25% A. Buchanan, 25% J. Hayes, 30% A. Johnson, 25% T. Lewis, 25% L. Regon, 25% J. Repass
002-040-4015	Overtime	\$400.00	
002-040-4020	Fica	\$8,966.26	6.2 % Social Security & 1.45% Medicare
002-040-4030	Health Insurance (Town Share 80% /Employee 20%) (Single = \$756; Dual = \$1,399; Family = \$2,041)	\$32,614.80	30% F, 30% F, 30% S, 25% S, 25% S, 30% O, 25% S, 25% D, 25% D
002-040-4040	Life Insurance (\$25,000 policy)	\$179.34	Town pays \$6.10 per month per employee
002-040-4050	Retirement	\$11,772.36	
002-040-4051	457(b)	\$3,653.99	Town deposits \$.50 per \$1.00 the employee deposits
002-040-4055	Employee Benefits (Town Share 80% of Individual Employee Membership)	\$525.02	YMCA Membership (Town pays \$28.35 per month per employee)
002-040-4060	Workmen's Compensation	\$105.13	VML Rate .09%
002-040-4080	Travel & Training	\$1,500.00	
002-040-4090	Telephone	\$900.00	
002-040-4091	Cell Phone	\$1,000.00	
002-040-4100	Office Supplies	\$5,000.00	
002-040-4110	Postage	\$8,000.00	
002-040-4115	Water Works Fees	\$10,000.00	VDH Operation Fees for Water System
002-040-4135	Annual Software Support	\$12,940.50	25% of total hosting/support/processing fees for Southern Software, iWorQ, ADP + 50% of hosting/license fees for Badger Meter System
002-040-4140	Legal Fees	\$1,000.00	
002-040-4150	Equipment Maintenance	\$1,000.00	
002-040-4180	Internet Fees	\$2,520.83	15% of Town Hall total bill
002-040-4190	Bank Service Charges	\$2,600.00	1/3 of cost for debit/credit card processing fees
002-040-4200	Meter System Maint. Agreements	\$5,000.00	
002-040-4210	Miscellaneous Expense	\$1,000.00	
002-040-4230	Equipment	\$1,000.00	New Computers and External Hard Drives, Upgrades for Badger Meter System (50% of \$14,345)
	<b>SUB-TOTAL</b>	<b>\$228,484.17</b>	

<i>Acct. #</i>	ACCOUNT	<b>Preliminary Budget 2020-2021</b>	Comments
	<b>Water Purchases -PSA</b>		
002-042-4400	Water Purchase Expense	\$600,000.00	100% of water produced the Town pays for
002-042-4402	True-Up	\$10,000.00	True Up cost. Could be more. Could be less. Ortho Phosphate
	<b>SUB-TOTAL</b>	<b>\$610,000.00</b>	

<i>Acct. #</i>	ACCOUNT	<b>Preliminary Budget 2020-2021</b>	Comments
	<b>Water Distribution</b>		
002-043-4010	Salaries	\$145,603.90	30% W. Asbury, E. Hill, 30% K. Howington, G. Kitts, 30% D. Pruitt, 30% D. Scrotsky, M. Smith
002-043-4011	Salaries - Part Time	\$400.00	
002-043-4015	Overtime	\$25,000.00	
002-043-4020	Fica	\$13,081.80	6.2 % Social Security & 1.45% Medicare
002-043-4030	Health Insurance (Town Share 80% /Employee 20%) (Single = \$756; Dual = \$1,399; Family = \$2,041)	\$68,191.20	30% F,D,30% S,D,30% D,30% S, D
002-043-4040	Life Insurance (\$25,000 policy)	\$307.44	Town pays \$6.10 per month per employee
002-043-4050	Retirement	\$14,570.45	
002-043-4051	457(b)	\$1,981.20	Town deposits \$.50 per \$1.00 the employee deposits
002-043-4055	Employee Benefits (Town Share 80% of Individual Employee Membership)	\$2,033.52	YMCA Membership (Town pays \$28.35 per month per employee)
002-043-4060	Workmen's Compensation	\$5,066.34	VML Rate 3.47%
002-043-4080	Travel & Training	\$2,000.00	
002-043-4090	Telephone	\$700.00	
002-043-4091	Cell Phone	\$1,700.00	
002-043-4100	Supplies	\$125,000.00	
002-043-4150	Equipment Maintenance	\$10,000.00	
002-043-4170	Electricity	\$36,000.00	
002-043-4210	Miscellaneous Expense	\$3,000.00	
002-043-4220	Uniforms	\$2,000.00	
002-043-4230	Equipment	\$1,000.00	
002-043-4250	Vehicle Maintenance - Water Distribution	\$8,000.00	
002-043-4260	Fuel	\$8,000.00	
002-043-4370	Line Const.-Maint Material	\$50,000.00	
002-043-4390	Tank Maintenance	\$1,000.00	
	<b>SUB-TOTAL</b>	<b>\$524,635.84</b>	

<i>Acct. #</i>	ACCOUNT	<b>Preliminary Budget 2020-2021</b>	Comments
	<b>Miscellaneous Water Fund</b>		
002-052-4200	General Liability Insurance	\$7,500.00	
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)	\$55,000.00	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)	\$2,274.78	(Paid January 1st and July 1st)
002-052-5008	Water Meter Principal Payment (WSL-046-15E)	\$50,000.00	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)	\$10,692.84	(Paid June 1st and December 1st)
002-050-5011	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	\$30,000.00	Town & PSA will share I= 0%, N= 30, A= \$18,712/year, P=\$561,361.00
002-052-5020	Water Reserve	\$15,603.76	
002-052-5021	Transfer to Water LGIP	\$10,000.00	
	<b>SUB-TOTAL</b>	<b>\$263,799.38</b>	

<i>Acct. #</i>	ACCOUNT	<b>Preliminary Budget 2020-2021</b>	Comments
	<b>Vehicle and Heavy Equipment Maintenance</b>		
002-060-4010	Salaries	\$6,602.00	10% J. Johnson, 10% E. Whitt
002-060-4015	Overtime	\$875.00	
002-060-4020	Fica	\$571.99	6.2 % Social Security & 1.45% Medicare
002-060-4030	Health Insurance (Town Share 80% /Employee 20%) (Single = \$756; Dual = \$1,399; Family = \$2,041)	\$4,128.00	80% F, 80% D
002-060-4040	Life Insurance (\$25,000 policy)	\$14.64	Town pays \$6.10 per month per employee
002-060-4050	Retirement	\$678.87	
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 \$28.35 per month per employee)
002-060-4060	Workmen's Compensation	\$165.05	VML Rate 2.50%
002-060-4091	Cell Phone	\$500.00	
002-060-4100	Office Supplies	\$500.00	
002-060-4210	Miscellaneous Expense	\$0.00	
	<b>SUB-TOTAL</b>	<b>\$14,035.55</b>	
	<b>TOTAL EXPENDITURES</b>	<b>\$1,640,954.94</b>	
	<b>REVENUES - EXPENDITURES</b>	<b>(\$0.00)</b>	

<i>Acct. #</i>	ACCOUNT	<b>Preliminary Budget 2020-2021</b>	Comments
	<b>SEWER FUND REVENUES</b>		
003-010-3200	PSA Debt Retirement	\$43,347.00	\$3,612.23/month for Sewer Plant Capacity. See Contract
003-010-3610	Sewer Metered Sales	\$1,302,165.00	IT=28.50 & 8.85 OT=42.50 & 11.75 --- (2020/2021 IT=29.50 & 9.85 OT=44.00 & 13.50) --- (\$75,000) for 3 consecutive years for our portion (60%) of a \$8,806,046 upgrade. The rest is potential grants to total \$10,656,046. The other 40% is PSA) The \$75,000 is for Inflation. (2021/2022 IT=30.50 & 10.85 OT=45.50 & 15.25)
003-010-3620	Sewer Unmetered Sales	\$16,000.00	
003-010-3640	Sewer Tap Fees	\$1,500.00	See Fee Schedule Fee under Access Fees
003-010-3660	PSA Sewer Fees Baptist Valley	\$14,500.00	Meters that measure sewer that comes through the Sewer Plant to Baptist Valley (\$2.5742 per 1,000)
003-010-3661	PSA Sewer Fees Adria	\$30,000.00	Meters that measure sewer that comes through the Sewer Plant to Adria (\$2.5742 per 1,000)
003-010-3662	PSA Sewer Fees Witten Mill	\$1,500.00	Meters that measure sewer that comes through the Sewer Plant to Witten Mill (\$2.5742 per 1,000)
003-010-3670	Miscellaneous Revenues	\$0.00	
003-010-3685	Leachate Revenue	\$22,000.00	\$0.01 per gallon for leachate treatment from landfill
003-010-3690	Sewage Disposal Fees	\$20,000.00	billed to septic companies when they dump at the Sewer Plant
003-010-3700	Sewer Late Payment Penalty	\$5,600.00	Late payments from customers.
003-010-3802	Wastewater Treatment Plant Upgrade (DEQ byVRA Loan for 2022)	\$0.00	P= \$10,656,046 - \$3,000,000 Principal Forgiveness = \$7,656,046, I = 0%, N = 25 YEARS, A = \$306,241.84 @ 60% = \$183,745.10/YEAR (LGIP) (THIS DOES NOT INCLUDE O&M OR INFLATION)
	<b>TOTAL REVENUES</b>	<b>\$1,456,612.00</b>	



<i>Acct. #</i>	ACCOUNT	<b>Preliminary Budget 2020-2021</b>	Comments
	<b>SEWER FUND EXPENDITURES</b>		
	<b>Wastewater Administration</b>		
003-041-4010	Salaries	\$116,805.95	30% R. Brewster, 30% T. Day, 30% S. Hagy, 25% A. Buchanan, 25% J. Hayes, 30% A. Johnson, 25% T. Lewis, 25% L. Regon, 25% J. Repass
003-041-4015	Overtime	\$500.00	
003-041-4020	Fica	\$8,973.91	6.2 % Social Security & 1.45% Medicare
003-041-4030	Health Insurance (Town Share 80% /Employee 20%) (Single = \$756; Dual = \$1,399; Family = \$2,041)	\$32,614.80	30% F, 30% F, 30% S, 25% S, 25% S, 30% O, 25% S, 25% D, 25% D
003-041-4040	Life Insurance (\$25,000 policy)	\$179.34	Town pays \$6.10 per month per employee
003-041-4050	Retirement	\$11,749.86	
003-041-4051	457(b)	\$3,653.99	Town deposits \$.50 per \$1.00 the employee deposits
003-041-4055	Employee Benefits (Town Share 80% of Individual Employee Membership)	\$525.02	YMCA Membership (Town pays \$28.35 per month per employee)
003-041-4060	Workmen's Compensation	\$105.13	VML Rate .09%
003-041-4080	Travel & Training	\$200.00	
003-041-4090	Telephone	\$500.00	
003-041-4091	Cell Phone	\$1,000.00	
003-041-4100	Office Supplies	\$750.00	
003-041-4110	Postage	\$4,000.00	
003-041-4130	Audit	\$0.00	
003-041-4135	Annual Software Support	\$12,940.50	25% of total hosting/support/processing fees for Southern Software, iWorQ, ADP + 50% of hosting/license fees for Badger Meter System
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	\$3,000.00	1/3 of cost for debit/credit card processing fees
003-041-4210	Miscellaneous Expense	\$250.00	
003-041-4230	Equipment	\$3,000.00	
	<b>SUB-TOTAL</b>	<b>\$203,248.49</b>	

<i>Acct. #</i>	ACCOUNT	<b>Preliminary Budget 2020-2021</b>	Comments
	<b>Wastewater Plant</b>		
003-044-4010	Salaries	\$234,032.00	S. Ball, C. Gillespie, M. Swafford, N. White, R. White, L. Witt
003-044-4015	Overtime	\$11,875.00	
003-044-4020	Fica	\$18,811.89	6.2 % Social Security & 1.45% Medicare
003-044-4030	Health Insurance (Town Share 80% /Employee 20%) (Single = \$756; Dual = \$1,399; Family = \$2,041)	\$76,212.00	S,F,S,D,0,D
003-044-4040	Life Insurance (\$25,000 policy)	\$439.20	Town pays \$6.10 per month per employee
003-044-4050	Retirement	\$23,266.99	
003-044-4051	457(b)	\$6,558.24	Town deposits \$.50 per \$1.00 the employee deposits
003-044-4055	Employee Benefits (Town Share 80% of Individual Employee Membership)	\$2,154.72	YMCA Membership (Town pays \$28.35 per month per employee)
003-044-4060	Workmen's Compensation	\$3,042.42	VML Rate 1.30%
003-044-4080	Travel & Training	\$5,000.00	
003-044-4090	Telephone	\$5,000.00	
003-044-4091	Cell Phone	\$600.00	
003-044-4100	Supplies	\$10,000.00	
003-044-4110	Postage	\$1,000.00	
003-044-4150	Equipment Maintenance	\$30,000.00	Autoclave, centrifuge, DO meter and Prob, PH meter and electrode, Copsy machine, Sartorius scales
003-044-4160	Building Maintenance	\$7,000.00	
003-044-4170	Electricity	\$143,000.00	
003-044-4180	Internet Fees	\$2,000.00	
003-044-4191	Wastewater Fees	\$9,100.00	DEQ Operation Fees
003-044-4210	Miscellaneous Expense	\$0.00	
003-044-4220	Uniforms	\$6,000.00	
003-044-4230	Equipment	\$20,500.00	
003-044-4250	Vehicle Maintenance - Wastewater Plant	\$3,000.00	
003-044-4260	Fuel	\$2,000.00	
003-044-4350	Chemicals	\$90,200.00	
003-044-4402	True Up	\$4,200.00	
003-044-4500	Wastewater Plant Upgrade Study	\$0.00	
003-044-4501	Wastewater Plant Upgrade Loan Payment	\$0.00	
	<b>SUB-TOTAL</b>	<b>\$714,992.45</b>	

<i>Acct. #</i>	ACCOUNT	<b>Preliminary Budget 2020-2021</b>	Comments
	<b>Wastewater Collection</b>		
003-045-4010	Salaries	\$51,294.90	30% W. Asbury, 30% K. Howington, 30% D. Pruitt, 30% D. Scrotsky
003-045-4011	Salaries - Part Time	\$400.00	
003-045-4015	Overtime	\$16,520.00	
003-045-4020	Fica	\$5,218.44	6.2 % Social Security & 1.45% Medicare
003-045-4030	Health Insurance (Town Share 80% /Employee 20%) (Single = \$756; Dual = \$1,399; Family = \$2,041)	\$17,827.20	30% F, 30% S, 30% D,30% S
003-045-4040	Life Insurance (\$25,000 policy)	\$87.84	Town pays \$6.10 per month per employee
003-045-4050	Retirement	\$4,946.33	
003-045-4051	457(b)	\$421.20	Town deposits \$.50 per \$1.00 the employee deposits
003-045-4055	Employee Benefits (Town Share 80% of Individual Employee Membership)	\$0.00	YMCA Membership (Town pays \$28.35 per month per employee)
003-045-4060	Workmen's Compensation	\$672.03	VML Rate 1.30%
003-045-4080	Travel & Training	\$500.00	
003-045-4090	Telephone	\$500.00	
003-045-4091	Cell Phone	\$400.00	
003-045-4100	Supplies	\$1,000.00	
003-045-4150	Equipment Maintenance	\$500.00	
003-045-4170	Electricity	\$3,500.00	
003-045-4210	Miscellaneous Expense	\$0.00	
003-045-4220	Uniforms	\$500.00	
003-045-4230	Equipment	\$1,000.00	
003-045-4260	Fuel	\$250.00	
003-045-4370	Line Construction Maintenance	\$30,000.00	
003-045-4380	VITA Pump Station Modems	\$2,000.00	
003-045-4701	Dry Town Sewer Project Principal Payment	\$144,000.00	P=\$2,988,696, N=40 years, A=\$139,000 (69,054.59 + 69,054.59) Bi Annual Payments. Starts 4/1/2015
003-045-4702	Dry Town Sewer Project Interest Payment	\$35,000.00	
	<b>SUB-TOTAL</b>	<b>\$316,537.94</b>	

<i>Acct. #</i>	ACCOUNT	<b>Preliminary Budget 2020-2021</b>	Comments
	<b>Miscellaneous Sewer Fund</b>		
003-053-4200	General Liability Insurance	\$7,000.00	
003-053-4201	Transfer to LGIP for Debt Service Payment	\$150,000.00	Transfer to LGIP for Debt service payment in 2022 budget year of \$211,345.10
003-053-5020	Rainy Day Contingency	\$51,497.57	
	<b>SUB-TOTAL</b>	<b>\$208,497.57</b>	

<i>Acct. #</i>	ACCOUNT	<b>Preliminary Budget 2020-2021</b>	Comments
	<b>Vehicle and Heavy Equipment Maintenance</b>		
003-060-4010	Salaries	\$6,602.00	10% J. Johnson, 10% E. Whitt
003-060-4015	Overtime	\$875.00	
003-060-4020	Fica	\$571.99	6.2 % Social Security & 1.45% Medicare
003-060-4030	Health Insurance (Town Share 80% /Employee 20%) (Single = \$756; Dual = \$1,399; Family = \$2,041)	\$4,128.00	80% F, 80% D
003-060-4040	Life Insurance (\$25,000 policy)	\$14.64	Town pays \$6.10 per month per employee
003-060-4050	Retirement	\$678.87	
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 \$28.35 per month per employee)
003-060-4060	Workmen's Compensation	\$165.05	VML Rate 2.50%
003-060-4091	Cell Phone	\$300.00	
003-060-4210	Miscellaneous Expense	\$0.00	
	<b>SUB-TOTAL</b>	<b>\$13,335.55</b>	
	<b>TOTAL EXPENDITURES</b>	<b>\$1,456,612.00</b>	
	<b>REVENUES - EXPENDITURES</b>	<b>(\$0.00)</b>	

<i>Acct. #</i>	ACCOUNT	<b>Preliminary Budget 2020-2021</b>	Comments
	<b>I/EDA REVENUES</b>		
004-010-3000	Small Business Loan Funds (From Rural Development)	\$10,000.00	
004-010-3001	Small Business Loan Customer Payments	\$1,000.00	
004-010-3002	Transfer-General Fund to I/EDA-Pay Ramey Property Loan	\$27,118.56	Payment Option 3: \$2,259.88/month (180 months @ 4.27%) (Loan Amount: \$300,000)
004-010-3003	Miscellaneous Revenue	\$0.48	
004-010-3006	Sports Complexes "Project Blessing"	\$100,000.00	
004-010-3010	Transfer-General Fund to I/EDA-Utility Incentives	\$3,648.96	The Well Coffee Shop (\$642.00), Painted Peak Brewing Company (\$3,006.96)
004-010-3020	Transfer-General Fund to I/EDA-Ramey Lot Rent	\$0.00	\$300 per month from Clinch Mountain Motors
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)	\$438.00	
	<b>TOTAL REVENUES</b>	<b>\$142,206.00</b>	

<i>Acct. #</i>	ACCOUNT	<b>Preliminary Budget 2020-2021</b>	Comments
	<b>I/EDA EXPENDITURES</b>		
004-038-4001	Small Business Loan Funds (To Applicant)	\$10,000.00	
004-038-4002	National Bank Loan Principal Payment - Ramey Property	\$14,853.39	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	\$12,265.17	
004-038-4004	Bank Service Fees	\$0.00	
004-038-4005	Sports Complexes "Project Blessing"	\$100,000.00	
004-038-4007	Miscellaneous Expense	\$1,000.48	
004-038-4010	I/EDA Utility Incentives	\$3,648.96	The Well Coffee Shop (\$642.00), Painted Peak Brewing Company (\$3,006.96)
004-038-4020	VanDyke Property	\$0.00	
004-038-4170	Electricity (Ramey Lot)	\$0.00	
004-038-4175	Real Estate Tax Allotment (Barnes Property)	\$438.00	\$438 per year (current real estate tax amount for Barnes Property-Recreational Access Walking Trail)
	<b>TOTAL EXPENDITURES</b>	<b>\$142,206.00</b>	
	<b>REVENUES - EXPENDITURES</b>	<b>\$0.00</b>	

## 2020-2021 FEE SCHEDULE

Real Estate Tax	\$0.29 per \$100 of assessed value
Personal Property Tax	\$0.60 per \$100 of assessed value
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	\$0.40 per pack (\$0.05 per pack 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

Residential Refuse Pickup Rates

*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

Commercial Refuse Pickup Rates (In Town)

Dumpster Rates [Subject to additional \$1.25 per month for each additional 4 cubic feet (approximately 1-30 gallon can) refuse collected per pick up.]

*2 Cubic Yard Dumpster* \$ 8.00 per pickup

*4 Cubic Yard Dumpster* \$11.50 per pickup

*6 Cubic Yard Dumpster* \$14.50 per pickup

*8 Cubic Yard Dumpster* \$17.50 per pickup

Non-Dumpster Rates

*5 pick-ups per week* \$45.00 per month (12 cubic feet per pickup)

*4 pick-ups per week* \$42.00 per month (12 cubic feet per pickup)

*3 pick-ups per week* \$33.00 per month (12 cubic feet per pickup)

*2 pick-ups per week* \$26.00 per month (12 cubic feet per pickup)

*1 pick-ups per week* \$19.50 per month (12 cubic feet per pickup)

Water Rates

0-2,000 gallons \$28.75 minimum  
over 2,000 gallons \$10.50 per each 1,000 additional gallons

Sewer Rates

0-2,000 gallons \$29.50 minimum  
over 2,000 gallons \$ 9.85 per each 1,000 additional gallons

Out of Town Water Rates

0-2,000 gallons \$42.65 minimum  
over 2,000 gallons \$16.16 per each 1,000 additional gallons

Out of Town Sewer Rates

0-2,000 gallons \$44.00 minimum  
over 2,000 gallons \$13.50 per each 1,000 additional gallons

Sewer Non-User Fee

\$13.55 per month

Sewer Frontage Fee

\$ 9.70 per month

Access Fees (Inside Town) [As indicated or cost plus 10%, whichever is greater; multi-family rates based on Equivalent Dwelling

Inside Town (Water):  
3/4" - \$ 540  
1" - \$ 700  
1-1/2" - \$ 920  
2" - \$1,140

Inside Town (Sewer):

4" - \$540  
6" - \$700

Access Fees (Outside Town) [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

In Town Water Deposits: 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 Water Deposits: 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.

Reconnect Fee: \$30.00