

TOWN OF TAZEWELL

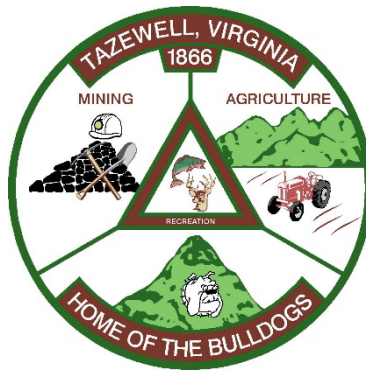
# 2025/2026 ANNUAL BUDGET



## TOWN COUNCIL

Mayor Michael F. Hoops  
Zachary T. Cline  
David H. Fox  
Danny C. Willis

Vice Mayor Joe R. Beasley  
Emily C. Davis  
Jonathan E. Hankins



*Mayor Michael F. Hoops*

*Vice-Mayor Joe R. Beasley*

*Councilmember Zachary T. Cline*

*Councilmember Emily C. Davis*

*Councilmember David H. Fox*

*Councilmember Jonathan E. Hankins*

*Councilmember Danny C. Willis*

## **2025/2026 ANNUAL BUDGET**

Prepared by LeeAnne Regon –Town Manager

Adopted & Approved on June 10, 2025

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| ACCT #       | ACCOUNT                                      | BUDGET<br>2025-2026   | COMMENTS   |
|--------------|--|-----------------------|--|
|              | <b>GENERAL FUND REVENUES</b>                 |                       |  |
|              | <b>Revenues Property Taxes</b>               |                       |  |
| 001-010-3110 | Real Estate - Current                        | \$797,000.00          | \$0.29/\$100 (Due Dec. 5th) *reassessments 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                     | \$26,000.00           | Previous Fiscal Years  |
| 001-010-3115 | Real Estate - Penalties                      | \$23,000.00           | Includes Current and Previous Fiscal Years   |
| 001-010-3120 | Personal Property - Current                  | \$158,000.00          | \$0.60 per \$100 of assessed value (Due Dec. 5th)  |
| 001-010-3121 | Personal Property - Current Year Past Due    | \$23,000.00           | 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                | \$5,250.00            | Includes Current and Previous Fiscal Years   |
| 001-010-3126 | Credit Company (TACS)                        | \$6,000.00            | TACS=Taxing Authority Consulting Services. Collects unpaid real estate taxes   |
| 001-010-3130 | Public Service Corporation Real Property Tax | \$52,000.00           | \$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>\$1,168,350.00</b> |  |

|              |                            |                       |   |
|--------------|----------------------------|-----------------------|---|
|              | <b>Other Local Taxes</b>   |                       |   |
| 001-010-3210 | Bank Franchise Tax         | \$165,000.00          | \$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                | \$66,000.00           | \$20 per vehicle (Due Dec. 5th)   |
| 001-010-3610 | Meals Tax                  | \$1,050,000.00        | \$0.08 per \$1.00 of gross sales  |
| 001-010-3636 | Car Rental Tax             | \$0.00                |   |
| 001-010-3640 | Cigarette Tax              | \$232,000.00          | \$0.40 per pack (Legislation changed on this rate in 2022.)   |
| 001-010-3241 | Transient Occupancy Tax    | \$52,000.00           | 8% of all gross receipts  |
|              | <b>SUB-TOTAL</b>           | <b>\$1,584,000.00</b> |   |

|              |   |                    |                                    |
|--------------|---|--------------------|------------------------------------|
|              | <b>Permits (Misc. Permits &amp; Fees)</b> |                    |                                    |
| 001-010-3220 | Building (Zoning) Permits                 | \$12,000.00        | Dollar amount varies per permit    |
| 001-010-3221 | Property Maintenance                      | \$4,500.00         | Mowing grass, demolition of houses |
| 001-010-3222 | State Levy for Building Permit            | \$400.00           |                                    |
|              | <b>SUB-TOTAL</b>                          | <b>\$16,900.00</b> |                                    |

|              | <b>Business License</b>                |                     | <b>Due April 15th</b>                            |
|--------------|--|---------------------|--|
| 001-010-3230 | Business License - Penalties           | \$4,000.00          | Paid after April 15th                            |
| 001-010-3231 | Contractor                             | \$8,000.00          | 3% of BPOL @ \$0.15/\$100 of all gross receipts  |
| 001-010-3232 | Retail Sales                           | \$161,000.00        | 64% of BPOL @ \$0.20/\$100 of all gross receipts |
| 001-010-3233 | Financial, Real Estate, & Professional | \$76,000.00         | 16% of BPOL @ \$0.40/\$100 of all gross receipts |
| 001-010-3234 | Repairs, Personal Business Service     | \$57,000.00         | 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                                | \$4,000.00          | 2% of BPOL @ \$0.50/\$100 of all gross receipts  |
|              | <b>SUB-TOTAL</b>                       | <b>\$310,700.00</b> |  |

|              | <b>Use of Money &amp; Property</b> |                     |   |
|--------------|------------------------------------|---------------------|---|
| 001-010-3510 | Interest                           | \$5,000.00          |   |
| 001-010-3511 | Credit Card Convenience Fees       | \$25,000.00         | \$3.00 per transaction if paying by card. Voted on May 2025.                      |
| 001-010-3740 | American Legion Rentals Fees       | \$11,000.00         | \$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.                                  |
| 001-010-3999 | Transfers In (Fund Balance)        | \$125,000.00        | To help supplement Rt 460 water line replacement project paving \$250,000.        |
|              | <b>SUB-TOTAL</b>                   | <b>\$166,000.00</b> |   |

|              | <b>Fines</b>     |                    |                         |
|--------------|------------------|--------------------|-------------------------|
| 001-010-3310 | Court Fines      | \$32,000.00        | Fees from court fines   |
| 001-010-3320 | Parking Fines    | \$3,500.00         | Fees from parking fines |
|              | <b>SUB-TOTAL</b> | <b>\$35,500.00</b> |                         |

|              | State Revenue  |                       |  |
|--------------|--|-----------------------|--|
| 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)                                  | \$127,000.00          | 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  | \$375,000.00          | Based on School Age Population. Changes every 3 years. Paid Monthly        |
| 001-010-3470 | VDOT Maintenance                                       | \$1,365,000.00        | 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  | \$6,500.00            | 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  | \$13,000.00           | 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  | \$15,000.00           | Dept. of Fire Programs & other various grants                              |
| 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>\$2,036,300.00</b> |  |

|              | Refuse Collections Revenue  |                     |   |
|--------------|-----------------------------|---------------------|---|
| 001-010-3530 | Refuse Collections          | \$496,000.00        | IT=\$15 per month ( Extra Pickup \$35), OT=\$26 per month (Extra Pickup \$55)<br>2YD FROM \$14.00 TO \$15.50, 4YD FROM \$21.50 TO \$23.00<br>6YD FROM \$26.00 TO \$27.50, 8YD FROM \$30.00 TO \$31.50 |
| 001-010-3531 | Refuse Penalties & Interest | \$1,700.00          |   |
|              | <b>SUB-TOTAL</b>            | <b>\$497,700.00</b> |   |



|              | Recreation Department Revenue      |                    |  |
|--------------|------------------------------------|--------------------|--|
| 001-010-3700 | Pool Admission                     | \$34,000.00        | 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                   | \$500.00           | 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                        | \$13,000.00        | Will be operated by Town this year. Pool & Aqua Park   |
| 001-010-3709 | Miscellaneous Revenue - Recreation | \$0.00             |  |
| 001-010-3710 | Pool Rentals                       | \$7,500.00         | \$100 for 2 hours, \$200 for 4 hours (\$25 deposit due within one week of booking)   |
| 001-010-3711 | Gym Rentals                        | \$5,500.00         | \$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>\$80,000.00</b> |  |

|              | Fire Department Revenue |                       |  |
|--------------|-------------------------|-----------------------|--|
| 001-010-3800 | Fire Department Billing | \$2,000.00            |  |
|              | <b>SUB-TOTAL</b>        | <b>\$2,000.00</b>     |  |
|              |                         |                       |  |
|              | Rescue Squad Revenue    |                       |  |
| 001-010-3900 | Rescue Squad Billing    | \$1,600,000.00        | 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 -separated out from revenue                         |
|              | <b>SUB-TOTAL</b>        | <b>\$1,610,000.00</b> |  |

|              | Donations                  |                    |   |
|--------------|----------------------------|--------------------|---|
| 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    | \$500.00           | 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>\$11,800.00</b> |   |

|              |  |                    |   |
|--------------|--|--------------------|---|
|              | <b>Miscellaneous Revenue</b>                 |                    |   |
| 001-010-3540 | Miscellaneous Revenue                        | \$40,132.92        | 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>\$72,682.92</b> |   |

|  |                       |                       |  |
|--|-----------------------|-----------------------|--|
|  | <b>TOTAL REVENUES</b> | <b>\$7,591,932.92</b> |  |
|--|-----------------------|-----------------------|--|

|              | GENERAL FUND EXPENDITURES            |                    |   |
|--------------|--------------------------------------|--------------------|---|
|              | <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 | \$2,500.00         | VML meeting, Legislative meeting, miscellaneous trips to Richmond, etc. |
| 001-021-4230 | Equipment                            | \$600.00           |   |
|              | <b>SUB-TOTAL</b>                     | <b>\$30,700.00</b> |   |

|              |                            |                    |                                 |
|--------------|----------------------------|--------------------|---------------------------------|
|              | <b>Town Attorney</b>       |                    |                                 |
| 001-022-4001 | Town Attorney Compensation | \$600.00           | Town Attorney's retainer        |
| 001-022-4030 | Health Insurance           | \$14,500.00        | Town Attorney's hospitalization |
| 001-022-4140 | Legal Fees                 | \$41,000.00        | Expense for legal work          |
| 001-022-4230 | Equipment                  | \$500.00           |                                 |
|              | <b>SUB-TOTAL</b>           | <b>\$56,600.00</b> |                                 |



|              |  |                     |   |
|--------------|--|---------------------|---|
|              | <b>Administration</b>  |                     |   |
| 001-023-4010 | Salaries   | \$138,830.77        | 40% S.Hagy, Y. Hurt, 40% A. Johnson, 40% S. Reeves, 40% L. Regon  |
| 001-023-4011 | Salaries - Part Time   | \$0.00              |   |
| 001-023-4015 | Overtime   | \$1,800.00          |   |
| 001-023-4020 | FICA   | \$10,758.25         | 6.2 % Social Security & 1.45% Medicare  |
| 001-023-4030 | Health Insurance<br>(Town Share 80% /Employee 20%)<br>(Single =\$828; Dual =\$1,533; Family \$2,237) | \$32,011.20         | 40% F, S, O, 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   | \$20,666.90         |   |
| 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<br>Individual Employee Membership)                              | \$458.40            | YMCA Membership (Town pays \$31.73 toward each membership)  |
| 001-023-4060 | Workmen's Compensation   | \$459.64            | 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   | \$9,000.00          | VLGMA, VA Government Finance Association, newspapers, professional publications                         |
| 001-023-4080 | Travel & Training  | \$3,500.00          | Legislative Day, trip to Richmond, various meetings & classes for Administrative staff                  |
| 001-023-4090 | Telephone  | \$9,000.00          |   |
| 001-023-4091 | Cell Phone   | \$1,200.00          |   |
| 001-023-4100 | Office Supplies  | \$6,000.00          |   |
| 001-023-4104 | Ink/Toner  | \$7,000.00          | Split out from office supplies to track cost better   |
| 001-023-4110 | Postage  | \$5,500.00          |   |
| 001-023-4120 | Advertising  | \$3,000.00          | Position vacancies, legal notices, bids, etc.   |
| 001-023-4130 | Audit  | \$66,000.00         |   |
| 001-023-4135 | Annual Software Support  | \$16,000.00         | 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  | \$15,000.00         | 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  | \$11,000.00         |   |
| 001-023-4180 | Internet Fees  | \$17,000.00         | 70% of Town Hall total bill   |
| 001-023-4181 | Internet Fees - Security Cameras   | \$4,500.00          |   |
| 001-023-4182 | Security Cameras   | \$6,500.00          |   |
| 001-023-4190 | Bank Service Charges   | \$13,000.00         |   |
| 001-023-4195 | COVID-19 General Fund  | \$0.00              |   |
| 001-023-4210 | Miscellaneous Expense  | \$35,000.00         | Christmas dinner, summer picnic, beautification & other awards, 1/4 Rotary Clock (\$4360)               |
| 001-023-4230 | Equipment  | \$15,000.00         | Admin Network Security Update; Replacement Computer & Cable   |
| 001-023-4250 | Vehicle Maintenance - Administration   | \$600.00            |   |
| 001-023-4260 | Fuel   | \$1,200.00          |   |
| 001-023-4360 | Engineering and Surveying, etc....   | \$0.00              |   |
|              | <b>SUB-TOTAL</b>   | <b>\$464,189.48</b> |   |

|              | Police Department  |              |  |
|--------------|--|--------------|--|
| 001-024-4010 | Salaries   | \$881,838.58 | J. Beavers, S. Davis, N. Denver, S. Hurd, S. Lampert, B. Leighton, P. Little, W. Lowe, C. McConnell, S. McCullen, C. Menefee, W. Miller, C. Pennington, M. Perry, T. Ruble, M. Woodard |
| 001-024-4011 | Salaries - Part Time   | \$20,000.00  | W. Barrett, J. Stevenson   |
| 001-024-4015 | Overtime   | \$85,000.00  | Drug Task Force (\$10,000), Breathalyzer tests (\$8,600), court dates, special functions, Highway Safety Grant (\$18,700)  |
| 001-024-4020 | Fica   | \$75,493.15  | 6.2 % Social Security & 1.45% Medicare   |
| 001-024-4030 | Health Insurance<br>(Town Share 80% /Employee 20%)<br>(Single =\$828; Dual =\$1,533; Family \$2,237) | \$282,852.00 | S,F,F,D,F,F,D,D,S,,F,,D,F,D,S  |
| 001-024-4040 | Life Insurance (\$25,000 policy)   | \$1,171.20   | Town pays \$6.10 per month per employee  |
| 001-024-4050 | Retirement   | \$110,732.95 |  |
| 001-024-4051 | 457(b)   | \$2,925.00   | Town deposits \$.50 per \$1.00 the employee deposits   |
| 001-024-4052 | LODA   | \$19,000.00  | 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)                                 | \$2,703.60   | YMCA Membership (Town pays \$31.73 per month per employee)   |
| 001-024-4060 | Workmen's Compensation   | \$39,473.54  | VRSA Rate 4.00%  |
| 001-024-4070 | Dues - Subscriptions   | \$18,000.00  | VA Association of Police Chiefs, National Association, VA Crime Association, bulletins   |
| 001-024-4080 | Travel & Training  | \$4,500.00   | 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  | \$10,200.00  |  |
| 001-024-4091 | Cell Phone   | \$12,000.00  |  |
| 001-024-4100 | Office Supplies  | \$7,500.00   | Film, ammunition, batteries, tickets, forms  |
| 001-024-4101 | Office Furniture   | \$1,000.00   |  |
| 001-024-4102 | Office Computers   | \$1,000.00   |  |
| 001-024-4110 | Postage  | \$400.00     |  |
| 001-024-4120 | Advertising  | \$700.00     |  |
| 001-024-4140 | Legal Fees   | \$14,000.00  |  |
| 001-024-4150 | Equipment Maintenance  | \$13,000.00  | Repairs and service contracts on radios, radar units, office equipment   |
| 001-024-4160 | Building Maintenance   | \$4,500.00   |  |
| 001-024-4170 | Electricity  | \$12,000.00  |  |
| 001-024-4180 | Internet Fees  | \$8,300.00   |  |
| 001-024-4210 | Miscellaneous Expense  | \$5,000.00   | Unexpected costs, community involvement  |
| 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)   | \$2,000.00   |  |
| 001-024-4240 | Court Cost   | \$2,000.00   |  |
| 001-024-4250 | Vehicle Maintenance - Police   | \$20,000.00  |  |
| 001-024-4260 | Fuel   | \$43,000.00  |  |
| 001-024-4270 | Narcotics Task Force   | \$7,000.00   | Local share  |
| 001-024-4400 | Police Cruisers  | \$62,000.00  | Police Grant CFDA 20.616 (\$25,000 from Rural Development in Revenues)   |

|              |                         |                       |   |
|--------------|-------------------------|-----------------------|---|
| 001-024-4500 | Southwest Regional Jail | \$5,000.00            |   |
| 001-024-4510 | Police Kids Day         | \$2,500.00            | Kids Day                                |
| 001-024-4520 | Police Shop with a Hero | \$3,200.00            | Shop with the Hero - Town Gives \$2,000 |
| 001-024-4530 | Police Community Dinner | \$3,000.00            | 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           | \$9,000.00            |   |
|              | <b>SUB-TOTAL</b>        | <b>\$1,819,490.02</b> |   |

|              |                                     |                     |   |
|--------------|-------------------------------------|---------------------|---|
|              | <b>Fire Department</b>              |                     |   |
| 001-025-4000 | Call Out Pay                        | \$34,000.00         | \$15 per call \$15 per drill                        |
| 001-025-4020 | Fica                                | \$0.00              |   |
| 001-025-4052 | LODA                                | \$5,700.00          | Line of Duty Act - \$180.64 per qualified volunteer |
| 001-025-4080 | Travel & Training                   | \$1,500.00          |   |
| 001-025-4090 | Telephone                           | \$6,500.00          |   |
| 001-025-4100 | Supplies                            | \$8,500.00          |   |
| 001-025-4150 | Equipment Maintenance               | \$9,000.00          |   |
| 001-025-4160 | Building Maintenance                | \$4,000.00          | Paint, cleaning supplies to maintain building       |
| 001-025-4170 | Electricity                         | \$5,000.00          |   |
| 001-025-4180 | Internet Fees                       | \$2,700.00          |   |
| 001-025-4190 | Bank Service Charges                | \$0.00              |   |
| 001-025-4210 | Miscellaneous Expense               | \$7,000.00          |   |
| 001-025-4220 | Uniforms                            | \$2,500.00          |   |
| 001-025-4230 | Equipment                           | \$22,000.00         | Hose, PPE, Radio, K-12 Saw                          |
| 001-025-4240 | Fire Department Third Party Billing | \$0.00              |   |
| 001-025-4250 | Vehicle Maintenance - Fire          | \$35,000.00         |   |
| 001-025-4260 | Fuel                                | \$4,500.00          |   |
| 001-025-4280 | Fire Fund Grant                     | \$20,000.00         | Fire Fund Grant                                     |
|              | <b>SUB-TOTAL</b>                    | <b>\$167,900.00</b> |   |

|              |  |                     |  |
|--------------|--|---------------------|--|
|              | <b>Sanitation</b>  |                     |  |
| 001-026-4010 | Salaries   | \$130,850.31        | 35% J. Cunningham, L. Griffith, G. Illig, H. Sizemore, 60% B. Whitt, + On Call Pay |
| 001-026-4011 | Salaries - Part Time   | \$17,000.00         | W. Wilson  |
| 001-026-4015 | Overtime   | \$8,500.00          | Events   |
| 001-026-4020 | Fica   | \$11,960.80         | 6.2 % Social Security & 1.45% Medicare   |
| 001-026-4030 | Health Insurance<br>(Town Share 80% /Employee 20%)<br>(Single =\$828; Dual =\$1,533; Family \$2,237) | \$37,771.20         | 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   | \$16,605.93         |  |
| 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<br>Individual Employee Membership)                              | \$550.80            | YMCA Membership (Town pays \$31.73 per month per employee)                         |
| 001-026-4060 | Workmen's Compensation   | \$10,803.81         | VRSA Rate 6.91%  |
| 001-026-4091 | Cell Phone   | \$400.00            |  |
| 001-026-4110 | Postage  | \$0.00              |  |
| 001-026-4150 | Equipment Maintenance  | \$1,000.00          |  |
| 001-026-4210 | Miscellaneous Expense  | \$600.00            |  |
| 001-026-4220 | Uniforms   | \$900.00            |  |
| 001-026-4250 | Vehicle Maintenance - Sanitation   | \$27,000.00         |  |
| 001-026-4260 | Fuel   | \$27,000.00         |  |
|              | <b>SUB-TOTAL</b>   | <b>\$293,181.98</b> |  |

|              |  |                     |  |
|--------------|--|---------------------|--|
|              | <b>Recreation Department</b>   |                     |  |
| 001-027-4010 | Salaries   | \$86,190.03         | G. Quesenberry, VACANCY  |
| 001-027-4011 | Salaries - Part Time   | \$60,000.00         |  |
| 001-027-4015 | Overtime   | \$6,000.00          |  |
| 001-027-4020 | Fica   | \$11,642.54         | 6.2 % Social Security & 1.45% Medicare                                   |
| 001-027-4030 | Health Insurance<br>(Town Share 80% /Employee 20%)<br>(Single =\$828; Dual =\$1,533; Family \$2,237) | \$45,240.00         | F,D  |
| 001-027-4040 | Life Insurance (\$25,000 policy)   | \$146.40            | Town pays \$6.10 per month per employee                                  |
| 001-027-4050 | Retirement   | \$11,338.44         |  |
| 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<br>Individual Employee Membership)                              | \$777.60            | YMCA Membership (Town pays \$31.73 per month per employee)               |
| 001-027-4060 | Workmen's Compensation   | \$2,404.60          | 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  | \$1,750.00          |  |
| 001-027-4091 | Cell Phone   | \$1,000.00          |  |
| 001-027-4100 | Supplies   | \$9,000.00          | Port-a-johns, office supplies, recreation supplies                       |
| 001-027-4120 | Advertising  | \$150.00            |  |
| 001-027-4150 | Equipment Maintenance  | \$8,000.00          |  |
| 001-027-4160 | Building Maintenance   | \$7,000.00          |  |
| 001-027-4161 | Groundskeeping   | \$3,500.00          | Fertilizer, grass, field marking   |
| 001-027-4170 | Electricity  | \$27,000.00         | Includes Lincolnshire and Tazewell Little League Field                   |
| 001-027-4180 | Internet Fees  | \$2,800.00          |  |
| 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  | \$11,000.00         | Weed trimmers, IT DVR Camera   |
| 001-027-4250 | Vehicle Maintenance - Recreation   | \$1,500.00          |  |
| 001-027-4260 | Fuel   | \$2,700.00          |  |
| 001-027-8200 | Youth Activities   | \$5,000.00          |  |
| 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  | \$14,000.00         | New inflatables  |
| 001-027-8902 | VDOT Recreational Access Funds - Little<br>League Park   | \$0.00              | Repayment of VDOT funds for cancelled project                            |
| 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>\$347,689.61</b> |  |

|              |  |                       |  |
|--------------|--|-----------------------|--|
|              | <b>Rescue Squad</b>  |                       |  |
| 001-028-4010 | Salaries   | \$697,409.28          | H. Barnett, J. Blackwell, C. Caudill, B. Collis, D. Dickens, J. Doak, R. Egleson, B. Herald, M. Jackson, S. Mazzeo, L. Moss, S. Saleem, M. Stiltner, J. Strock, D. Taylor, K. Tommie, C. Williby, T. Wyatt |
| 001-028-4011 | Salaries - Part Time   | \$100,000.00          | C. Asbury, CJ. Coley, V. Culbertson, J. Dean, C. Glover, R. Jackson, V. Lugo, C. Mitchell, F. Pyott, C. Roberts, J. Sargent, M. Stiltner, S. Taylor, A. Thompson, D. Townsend, C. Witt                     |
| 001-028-4015 | Overtime   | \$220,000.00          |  |
| 001-028-4020 | FICA   | \$77,831.81           | 6.2 % Social Security & 1.45% Medicare   |
| 001-028-4030 | Health Insurance<br>(Town Share 80% /Employee 20%)<br>(Single =\$828; Dual =\$1,533; Family \$2,237) | \$253,476.00          | 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   | \$110,388.46          |  |
| 001-028-4051 | 457(b)   | \$0.00                | Town deposits \$.50 per \$1.00 the employee deposits   |
| 001-028-4052 | LODA   | \$28,000.00           | Line of Duty Act - \$830 per qualified employee (full-time, part-time)   |
| 001-028-4055 | Employee Benefits (Town Share 80% of<br>Individual Employee Membership)                              | \$3,855.60            | YMCA Membership (Town pays \$31.73 per month per employee)   |
| 001-028-4060 | Workmen's Compensation   | \$27,978.76           | VRSA Rate 2.75%  |
| 001-028-4070 | Dues - Subscriptions   | \$1,000.00            |  |
| 001-028-4080 | Travel & Training  | \$7,500.00            |  |
| 001-028-4081 | Four for Life  | \$10,000.00           |  |
| 001-028-4090 | Telephone  | \$2,300.00            |  |
| 001-028-4091 | Cell Phone   | \$5,500.00            |  |
| 001-028-4100 | Supplies   | \$62,000.00           |  |
| 001-028-4125 | OMD Fee  | \$8,000.00            |  |
| 001-028-4150 | Equipment Maintenance  | \$13,500.00           |  |
| 001-028-4160 | Building Maintenance   | \$7,000.00            |  |
| 001-028-4170 | Electricity  | \$5,000.00            |  |
| 001-028-4180 | Internet Fees  | \$5,000.00            |  |
| 001-028-4210 | Miscellaneous Expense  | \$6,000.00            |  |
| 001-028-4220 | Uniforms   | \$6,000.00            |  |
| 001-028-4230 | Equipment  | \$35,000.00           | Loan for new van ambulance   |
| 001-028-4240 | Rescue Squad Third Party Expense   | \$10,000.00           |  |
| 001-028-4245 | Grants (80/20)   | \$55,000.00           | Ambulance on order since Covid. Should be delivered this budget year. 80/20 grant  |
| 001-028-4250 | Vehicle Maintenance - Rescue Squad   | \$74,000.00           |  |
| 001-028-4260 | Fuel   | \$63,000.00           |  |
|              | <b>SUB-TOTAL</b>   | <b>\$1,896,057.51</b> |  |



|              |  |                     |  |
|--------------|--|---------------------|--|
|              | <b>Treasurer's Department</b>  |                     |  |
| 001-029-4010 | Salaries   | \$79,420.73         | 50% J. Hayes, 50% T. Hicatt, 50% T. Lewis, 50% V. Smith    |
| 001-029-4015 | Overtime   | \$1,700.00          |  |
| 001-029-4020 | FICA   | \$6,205.74          | 6.2 % Social Security & 1.45% Medicare                     |
| 001-029-4030 | Health Insurance<br>(Town Share 80% /Employee 20%)<br>(Single =\$828; Dual =\$1,533; Family \$2,237) | \$19,134.00         | 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   | \$10,873.07         |  |
| 001-029-4051 | 457(b)   | \$0.00              | Town deposits \$.50 per \$1.00 the employee deposits       |
| 001-029-4055 | Employee Benefits (Town Share 80% of<br>Individual Employee Membership)                              | \$0.00              | YMCA Membership (Town pays \$29.70 per month per employee) |
| 001-029-4060 | Workmen's Compensation   | \$56.78             | VRSA Rate .07%   |
| 001-029-4070 | Dues - Subscriptions   | \$700.00            |  |
| 001-029-4080 | Travel & Training  | \$1,500.00          |  |
| 001-029-4100 | Office Supplies  | \$600.00            |  |
| 001-029-4104 | Ink/Toner  | \$800.00            |  |
| 001-029-4210 | Miscellaneous Expense  | \$200.00            |  |
| 001-029-4230 | Equipment  | \$1,500.00          |  |
|              | <b>SUB-TOTAL</b>   | <b>\$122,836.72</b> |  |

|              |  |                    |  |
|--------------|--|--------------------|--|
|              | <b>Bookkeeping</b>   |                    |  |
| 001-030-4010 | Salaries   | \$16,542.75        | 50% S. Schooley  |
| 001-030-4015 | Overtime   | \$600.00           |  |
| 001-030-4020 | FICA   | \$1,311.42         | 6.2 % Social Security & 1.45% Medicare                     |
| 001-030-4030 | Health Insurance<br>(Town Share 80% /Employee 20%)<br>(Single =\$828; Dual =\$1,533; Family \$2,237) | \$9,198.00         | 50% S  |
| 001-030-4040 | Life Insurance (\$25,000 policy)   | \$36.60            | Town pays \$6.10 per month per employee                    |
| 001-030-4050 | Retirement   | \$3,395.19         |  |
| 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<br>Individual Employee Membership)                              | \$0.00             | YMCA Membership (Town pays \$31.73 per month per employee) |
| 001-030-4060 | Workmen's Compensation   | \$12.00            | VRSA Rate .07%   |
| 001-030-4100 | Office Supplies  | \$1,500.00         |  |
| 001-030-4110 | Postage  | \$800.00           |  |
| 001-030-4210 | Miscellaneous Expense  | \$100.00           |  |
| 001-030-4230 | Equipment  | \$400.00           |  |
|              | <b>SUB-TOTAL</b>   | <b>\$33,895.96</b> |  |

|              |                            |                   |  |
|--------------|----------------------------|-------------------|--|
|              | <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> |                     |   |
| 001-032-4010 | Economic Assistant/Planner Salaries          | \$45,250.00         | New position FY 26. Economic outreach, business recruitment & retention, grant writer |
| 001-032-4020 | FICA   | \$3,461.63          |   |
| 001-032-4030 | Health Insurance                             | \$18,396.00         | D   |
| 001-032-4040 | Life Insurance                               | \$73.20             |   |
| 001-032-4050 | Retirement                                   | \$6,381.00          |   |
| 001-032-4055 | Employee Benefits                            | \$0.00              |   |
| 001-032-4060 | Workmen's Compensation                       | \$31.68             |   |
| 001-032-4100 | Office Supplies                              | \$3,000.00          | Information packets, area attraction items,   |
| 001-032-4210 | Miscellaneous Expense                        | \$10,000.00         |   |
| 001-032-4230 | Equipment                                    | \$1,500.00          | Computer  |
| 001-032-4201 | Mayor/Town Council Econ. Development         | \$32,000.00         |   |
| 001-032-4220 | Tazewell Today Donation                      | \$70,000.00         | Donation 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>\$217,893.50</b> |   |

|              |                                 |                    |  |
|--------------|---------------------------------|--------------------|--|
|              | <b>American Legion Building</b> |                    |  |
| 001-033-4100 | Supplies                        | \$500.00           |  |
| 001-033-4160 | Building Maintenance            | \$1,500.00         |  |
| 001-033-4170 | Electricity                     | \$6,000.00         |  |
| 001-033-4180 | Internet Fees                   | \$1,600.00         |  |
| 001-033-4190 | Rental Refunds                  | \$3,200.00         |  |
| 001-033-4210 | Miscellaneous Expense           | \$300.00           |  |
|              | <b>SUB-TOTAL</b>                | <b>\$13,100.00</b> |  |

|              |  |                     |  |
|--------------|--|---------------------|--|
|              | <b>Zoning/Property Maintenance</b>   |                     |  |
| 001-034-4010 | Salaries   | \$60,056.60         | C. Hurley  |
| 001-034-4020 | FICA   | \$4,594.33          | 6.2 % Social Security & 1.45% Medicare                     |
| 001-034-4030 | Health Insurance<br>(Town Share 80% /Employee 20%)<br>(Single =\$828; Dual =\$1,533; Family \$2,237) | \$9,936.00          | S  |
| 001-034-4040 | Life Insurance (\$25,000 policy)   | \$73.20             | Town pays \$6.10 per month per employee                    |
| 001-034-4050 | Retirement   | \$7,439.94          |  |
| 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<br>Individual Employee Membership)                              | \$0.00              | YMCA Membership (Town pays \$31.73 per month per employee) |
| 001-034-4060 | Workmen's Compensation   | \$42.04             | VRSA Rate .07%   |
| 001-034-4070 | Dues - Subscriptions   | \$500.00            | Software   |
| 001-034-4080 | Travel & Training  | \$750.00            |  |
| 001-034-4091 | Cell Phone   | \$1,400.00          |  |
| 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   | \$1,000.00          |  |
| 001-034-4276 | Signage  | \$2,500.00          |  |
| 001-034-4280 | Demolition of Structures   | \$24,000.00         | Demo of houses   |
| 001-034-4285 | Property Maintenance   | \$5,000.00          |  |
| 001-034-4290 | State Levy for Build   | \$500.00            |  |
|              | <b>SUB-TOTAL</b>   | <b>\$122,392.11</b> |  |

|              |  |                     |  |
|--------------|--|---------------------|--|
|              | <b>Mowing Department</b>   |                     |  |
| 001-035-4010 | Salaries   | \$9,213.48          | 30% J. Cunningham  |
| 001-035-4011 | Salaries - Part Time   | \$110,000.00        | 5 part time employees                                      |
| 001-035-4015 | Overtime   | \$2,000.00          |  |
| 001-035-4020 | Fica   | \$9,272.83          | 6.2 % Social Security & 1.45% Medicare                     |
| 001-035-4030 | Health Insurance<br>(Town Share 80% /Employee 20%)<br>(Single =\$828; Dual =\$1,533; Family \$2,237) | \$2,980.80          | 30% D  |
| 001-035-4040 | Life Insurance (\$25,000 policy)   | \$21.96             | Town pays \$6.10 per month per employee                    |
| 001-035-4050 | Retirement   | \$1,295.84          |  |
| 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<br>Individual Employee Membership)                              | \$0.00              | YMCA Membership (Town pays \$31.73 per month per employee) |
| 001-035-4060 | Workmen's Compensation   | \$4,472.78          | VRSA Rate 3.69%  |
| 001-035-4150 | Equipment Maintenance  | \$3,000.00          | Weed eater Maintenance                                     |
| 001-035-4210 | Miscellaneous Expense  | \$4,000.00          | String, safety vest, safety glasses, water                 |
| 001-035-4230 | Equipment  | \$0.00              |  |
| 001-035-4260 | Fuel   | \$3,600.00          |  |
|              | <b>SUB-TOTAL</b>   | <b>\$149,857.68</b> |  |

|              |                       |                   |  |
|--------------|-----------------------|-------------------|--|
|              | <b>Mini-Park</b>      |                   |  |
| 001-036-4160 | Building Maintenance  | \$250.00          |  |
| 001-036-4170 | Electricity           | \$1,300.00        |  |
| 001-036-4180 | Internet Fees         | \$0.00            |  |
| 001-036-4210 | Miscellaneous Expense | \$1,000.00        |  |
|              | <b>SUB-TOTAL</b>      | <b>\$2,550.00</b> |  |

|              |                        |                    |  |
|--------------|------------------------|--------------------|--|
|              | <b>Train Station</b>   |                    |  |
| 001-037-4011 | Salaries - Part Time   | \$31,200.00        | T. McConnell, E. Pyott, C. Smith                 |
| 001-037-4020 | Fica                   | \$2,386.80         | 6.2 % Social Security & 1.45% Medicare           |
| 001-037-4060 | Workmen's Compensation | \$21.84            | VRSA Rate .07%                                   |
| 001-037-4090 | Telephone              | \$900.00           |  |
| 001-037-4100 | Supplies               | \$5,000.00         |  |
| 001-037-4160 | Building Maintenance   | \$3,000.00         |  |
| 001-037-4170 | Electricity            | \$5,500.00         |  |
| 001-037-4180 | Internet Fees          | \$1,000.00         |  |
| 001-037-4190 | Train Station Rental   | \$0.00             | This facility is no longer allowed to be rented. |
| 001-037-4210 | Miscellaneous Expense  | \$1,000.00         |  |
|              | <b>SUB-TOTAL</b>       | <b>\$50,008.64</b> |  |

|              | Capital Expense   |                     |  |
|--------------|---|---------------------|--|
| 001-050-4200 | General Liability Ins.  | \$64,000.00         | VRSA Insurance Total \$46,785 with (\$5,000,000 Umbrella for \$3,561), (Chesterfield for FD is \$5,500)        |
| 001-050-4950 | Contingency   | \$4,902.16          | 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                          | \$2,400.00          |  |
| 001-050-9836 | Lincolnshire Dam Issues   | \$7,000.00          | Inspections  |
| 001-050-9839 | Garbage Truck Principal Loan Payment (2024)                     | \$41,349.24         | P=230,000 in 2023 I=4%, N=60 months, A=\$4,051.63/month  |
| 001-050-9840 | Garbage Truck Interest Loan Payment (2024)                      | \$16,522.20         |  |
| 001-050-9844 | Recreational Trail Access - Barnes Property                     | \$1,500.00          | Frank Barnes Property  |
| 001-050-9847 | Historical Society  | \$2,000.00          |  |
| 001-050-9851 | Veterans Day Parade and Events                                  | \$0.00              | Tazewell Today coordinates this now  |
| 001-050-9853 | North Tazewell Revitalization Project                           | \$0.00              | Grant through DHCD   |
| 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            |  |
| 001-050-9866 | Police Department Relocation                                    | \$0.00              |  |
| 001-050-9900 | Capital Improvement   | \$0.00              |  |
|              | <b>SUB-TOTAL</b>  | <b>\$174,434.77</b> |  |

|              |  |                     |  |
|--------------|--|---------------------|--|
|              | <b>Vehicle and Heavy Equipment Maintenance</b>   |                     |  |
| 001-060-4010 | Salaries   | \$58,576.56         | 80% Vacancy, 80% J. Johnson                                |
| 001-060-4015 | Overtime   | \$5,000.00          |  |
| 001-060-4020 | Fica   | \$4,863.61          | 6.2 % Social Security & 1.45% Medicare                     |
| 001-060-4030 | Health Insurance<br>(Town Share 80% /Employee 20%)<br>(Single =\$828; Dual =\$1,533; Family \$2,237) | \$36,192.00         | 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   | \$7,671.47          |  |
| 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<br>Individual Employee Membership)                              | \$0.00              | YMCA Membership (Town pays \$31.73 per month per employee) |
| 001-060-4060 | Workmen's Compensation   | \$928.22            | VRSA Rate 1.46%  |
| 001-060-4091 | Cell Phone   | \$1,300.00          |  |
| 001-060-4100 | Supplies   | \$4,000.00          | Scan tool program, tools                                   |
| 001-060-4150 | Equipment Maintenance  | \$2,500.00          | Lift   |
| 001-060-4160 | Building Maintenance   | \$1,000.00          |  |
| 001-060-4170 | Electricity  | \$8,000.00          |  |
| 001-060-4210 | Miscellaneous Expense  | \$500.00            |  |
| 001-060-4220 | Uniforms   | \$600.00            |  |
| 001-060-4230 | Equipment  | \$1,000.00          | Laptop for inspection stickers                             |
|              | <b>SUB-TOTAL</b>   | <b>\$132,248.98</b> |  |



|              | Street Department  |                       |  |
|--------------|--|-----------------------|--|
| 001-061-4010 | Salaries   | \$359,750.81          | 40% W. Asbury, J. Browning, 35% J. Cunningham, G. Davis, R. Hall, J. Jones, 40% C. Mitchell, 70% C. Rowe, R. Russell, 70% D. Scrotsky, 40 % B. Whitt, M. Williams, VACANCY + On Call Pay |
| 001-061-4011 | Salaries - Part Time   | \$8,000.00            | 25% D. Pruitt (Rt 460 Project -Site Manager required by VHD ODW)   |
| 001-061-4015 | Overtime   | \$38,000.00           |  |
| 001-061-4020 | Fica   | \$31,039.94           | 6.2 % Social Security & 1.45% Medicare   |
| 001-061-4030 | Health Insurance<br>(Town Share 80% /Employee 20%)<br>(Single =\$828; Dual =\$1,533; Family \$2,237) | \$115,994.40          | 40% D, D, 35% S, S, S, S, 40% F, 70% S, S, 70% S, 40 % S, 0, D, D  |
| 001-061-4040 | Life Insurance (\$25,000 policy)   | \$728.34              | Town pays \$6.10 per month per employee  |
| 001-061-4050 | Retirement   | \$51,087.00           |  |
| 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)                                 | \$1,934.28            | YMCA Membership (Town pays \$31.73 per month per employee)   |
| 001-061-4060 | Workmen's Compensation   | \$14,972.20           | VRSA Rate 3.69%  |
| 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            | Safety vest, gloves, glasses   |
| 001-061-4150 | Equipment Maintenance  | \$27,035.00           | Backhoe/bobcat/tractor maintenance   |
| 001-061-4160 | Building Maintenance   | \$4,000.00            |  |
| 001-061-4170 | Electricity  | \$8,000.00            | New shop at Ramey Lot  |
| 001-061-4180 | Internet Fees  | \$1,600.00            |  |
| 001-061-4210 | Miscellaneous Expense  | \$9,000.00            |  |
| 001-061-4220 | Uniforms   | \$5,800.00            |  |
| 001-061-4230 | Equipment  | \$0.00                |  |
| 001-061-4250 | Vehicle Maintenance - Street   | \$47,000.00           | Tires, oil, transmission, replacing rusted truck bed   |
| 001-061-4260 | Fuel   | \$42,500.00           |  |
| 001-061-4275 | Paving   | \$330,000.00          | Rt 460 water line replacement project est \$250,000 paving   |
| 001-061-4370 | Street Sweeping & Striping   | \$78,000.00           | Stripe streets & rent street sweeper   |
| 001-061-4371 | Street Maintenance   | \$80,000.00           | Pot holes, gravel, drains, drain pipe  |
| 001-061-4372 | Snow Removal   | \$62,000.00           | Salt, snowplow and repair snowplow   |
| 001-061-4373 | Bridge Maintenance   | \$20,000.00           | CVCA bridge, bearing rocker replace  |
| 001-061-4376 | Sidewalk Maintenance   | \$12,000.00           |  |
| 001-061-4377 | Street Lights  | \$74,000.00           | Cost of electricity for street lights  |
| 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>\$1,431,841.96</b> |  |

|              |  |                       |  |
|--------------|--|-----------------------|--|
|              | <b>Miscellaneous</b>   |                       |  |
| 001-062-4100 | Health Insurance<br>(Town Share 80% /Employee 20%)<br>(Single =\$828; Dual =\$1,533; Family \$2,237) | \$56,664.00           | 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>\$59,164.00</b>    |  |
|              | <b>TOTAL EXPENDITURES</b>  | <b>\$7,591,932.92</b> |  |
|              | <b>REVENUES - EXPENDITURES</b>   | <b>\$0.00</b>         |  |

| ACCT #       | ACCOUNT                                | BUDGET<br>2025-2026   | COMMENTS  |
|--------------|--|-----------------------|---|
|              | <b>WATER FUND REVENUES</b>             |                       |   |
| 002-010-3510 | Interest                               | \$500.00              | Interest on funds.  |
| 002-010-3610 | Water Meter Sales                      | \$1,498,099.18        | 2020-2021 IT=28.75 & 10.50-----OT=42.65 & 16.16<br>2021-2022 IT=29.25 & 10.75-----OT=43.15 & 16.60<br>2022-2023 IT=29.75 & 10.85-----OT=43.65 & 17.00<br>2023-2024 IT=30.25 & 10.95-----OT=44.15 & 17.50<br>2024-2025 IT=30.49 & 11.35-----OT=44.57 & 17.92<br>2025-2026 IT=30.73 & 11.75-----OT=44.99 & 18.34<br>2026-2027 IT=30.97 & 12.15-----OT=45.41 & 18.76 |
| 002-010-3612 | Town Revenue - PSA Meters              | \$502,752.00          | Water the PSA buys back from the Town (runs through Town lines out into the County) ~<br>\$1.8118 per 1,000 plus 12.5%  |
| 002-010-3630 | Water Tap Fees                         | \$5,000.00            | See Fee Schedule under Access Fees  |
| 002-010-3650 | Service Charges                        | \$2,000.00            | Reconnect Fee @\$30 EACH  |
| 002-010-3656 | Rt. 460 Water Line Replacement Project | \$0.00                |   |
| 002-010-3663 | Water True Up Revenue                  | \$35,000.00           | 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>\$2,050,351.18</b> |   |

|              | WATER FUND EXPENDITURES  |                     |   |
|--------------|--|---------------------|---|
|              | <b>Water Administration</b>  |                     |   |
| 002-040-4010 | Salaries   | \$128,341.98        | 30% S. Hagy, 25% J. Hayes, 25% T. Hieatt, 30% A. Johnson, 25% T. Lewis, 30% S. Reeves, 30% L. Regon, 25% S. Schooley, 25% V. Smith                |
| 002-040-4015 | Overtime   | \$1,000.00          |   |
| 002-040-4020 | Fica   | \$9,894.66          | 6.2 % Social Security & 1.45% Medicare  |
| 002-040-4030 | Health Insurance<br>(Town Share 80% /Employee 20%)<br>(Single =\$828; Dual =\$1,533; Family \$2,237) | \$30,722.40         | 30%D, 25%S, 0, 0, 25%S, 30%D, 30%D, 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   | \$19,701.53         |   |
| 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)                                 | \$341.28            | YMCA Membership (Town pays \$31.73 per month per employee)  |
| 002-040-4060 | Workmen's Compensation   | \$90.54             | VRSA Rate .07%  |
| 002-040-4080 | Travel & Training  | \$1,500.00          |   |
| 002-040-4090 | Telephone  | \$950.00            |   |
| 002-040-4091 | Cell Phone   | \$1,000.00          |   |
| 002-040-4100 | Office Supplies  | \$3,000.00          |   |
| 002-040-4104 | Ink/Toner  | \$2,000.00          |   |
| 002-040-4110 | Postage  | \$5,700.00          |   |
| 002-040-4115 | Water Works Fees   | \$8,500.00          | VDH Operation Fees for Water System   |
| 002-040-4135 | Annual Software Support  | \$13,000.00         | 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   | \$13,000.00         | 1/3 of cost for debit/credit card processing fees   |
| 002-040-4210 | Miscellaneous Expense  | \$4,000.00          |   |
| 002-040-4230 | Equipment  | \$1,000.00          |   |
|              | <b>SUB-TOTAL</b>   | <b>\$247,182.23</b> |   |
|              | <b>Water Purchases -PSA</b>  |                     |   |
| 002-042-4400 | Water Purchase Expense   | \$890,000.00        | 100% of water produced the Town pays for (\$1.8118 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>\$950,000.00</b> |   |

|              |  |                     |  |
|--------------|--|---------------------|--|
|              | <b>Water Distribution</b>  |                     |  |
| 002-043-4010 | Salaries   | \$111,170.38        | 30% W. Asbury, 50% E. Hill, 50% G. Kitts, 30% C. Mitchell, 50% W. Robinson, 15% C. Rowe, 15% D. Scrotsky, + On Call Pay  |
| 002-043-4011 | Salaries - Part Time   | \$16,000.00         | 50% D. Pruitt (Rt 460 Project -Site Manager required by VHD ODW)   |
| 002-043-4015 | Overtime   | \$35,000.00         |  |
| 002-043-4020 | Fica   | \$12,406.03         | 6.2 % Social Security & 1.45% Medicare   |
| 002-043-4030 | Health Insurance<br>(Town Share 80% /Employee 20%)<br>(Single =\$828; Dual =\$1,533; Family \$2,237) | \$48,370.80         | 30% D,50% D,50% D,30% F,30% S,50% F,15% S, 15% S   |
| 002-043-4040 | Life Insurance (\$25,000 policy)   | \$175.68            | Town pays \$6.10 per month per employee  |
| 002-043-4050 | Retirement   | \$14,886.12         |  |
| 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<br>Individual Employee Membership)                              | \$652.86            | YMCA Membership (Town pays \$31.73 per month per employee)   |
| 002-043-4060 | Workmen's Compensation   | \$3,097.45          | VRSA Rate 1.91%  |
| 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   | \$39,000.00         |  |
| 002-043-4150 | Equipment Maintenance  | \$5,000.00          |  |
| 002-043-4170 | Electricity  | \$48,000.00         |  |
| 002-043-4210 | Miscellaneous Expense  | \$1,500.00          |  |
| 002-043-4220 | Uniforms   | \$1,200.00          |  |
| 002-043-4230 | Equipment  | \$110,000.00        | Replace pump in pump stations cost =\$20,000 each, 50% cost of truck (split water/sewer), replacement meters & endpoints |
| 002-043-4250 | Vehicle Maintenance - Water Distribution   | \$6,000.00          |  |
| 002-043-4260 | Fuel   | \$10,000.00         |  |
| 002-043-4370 | Line Const.-Maint Material   | \$50,000.00         |  |
| 002-043-4390 | Tank Maintenance   | \$25,000.00         | Plan to do tank inspection during fiscal year  |
|              | <b>SUB-TOTAL</b>   | <b>\$544,439.32</b> |  |

|              |   |                     |  |
|--------------|---|---------------------|--|
|              | <b>Miscellaneous Water Fund</b>                     |                     |  |
| 002-052-4200 | General Liability Insurance                         | \$9,000.00          |  |
| 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-             | \$14,688.00         | 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)          | \$9,436.00          | (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 (WSL-015-21) | \$10,000.00         | I=2.2%, N=30 years, P=\$1,300,000 A=\$60,138/year (\$1,215,000 forgiven) (PSA will pay 50%) = \$30,069 *1st payment March 1, 2027 (\$15,034.37 PSA) * payment will begin after project is complete |
| 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                                       | \$20,553.24         | Unencumbered Funds   |
| 002-052-5021 | Transfer to Water LGIP                              | \$75,671.00         | To prepare for debt service payments Rt 460 project  |
|              | <b>SUB-TOTAL</b>                                    | <b>\$293,788.24</b> |  |

|              |  |                    |  |
|--------------|--|--------------------|--|
|              | <b>Vehicle and Heavy Equipment Maintenance</b>   |                    |  |
| 002-060-4010 | Salaries   | \$7,322.07         | 10% J. Johnson, 10% VACANT                                 |
| 002-060-4015 | Overtime   | \$875.00           |  |
| 002-060-4020 | Fica   | \$627.08           | 6.2 % Social Security & 1.45% Medicare                     |
| 002-060-4030 | Health Insurance<br>(Town Share 80% /Employee 20%)<br>(Single =\$828; Dual =\$1,533; Family \$2,237) | \$4,524.00         | 10% F, 10% D   |
| 002-060-4040 | Life Insurance (\$25,000 policy)   | \$14.64            | Town pays \$6.10 per month per employee                    |
| 002-060-4050 | Retirement   | \$958.93           |  |
| 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 \$31.73 per month per employee) |
| 002-060-4060 | Workmen's Compensation   | \$119.68           | 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>\$14,941.39</b> |  |

|  |                           |                       |  |
|--|---------------------------|-----------------------|--|
|  | <b>TOTAL EXPENDITURES</b> | <b>\$2,050,351.18</b> |  |
|--|---------------------------|-----------------------|--|

|  |                                |               |  |
|--|--------------------------------|---------------|--|
|  | <b>REVENUES - EXPENDITURES</b> | <b>\$0.00</b> |  |
|--|--------------------------------|---------------|--|



| ACCT #       | ACCOUNT   | BUDGET<br>2025-2026   | 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   | \$1,570,260.00        | 2023-2024 IT=30.50 & 10.85 ----OT=45.50 & 15.25<br>2024-2025 IT=31.60 & 12.53 ----OT=47.17 & 17.50<br>2025-2026 IT=32.72 & 14.21 ----OT=48.84 & 19.75<br>2026-2027 IT=33.83 & 15.89 ----OT=50.51 & 22.00  |
| 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  | \$2,160.00            | See Fee Schedule Fee under Access Fees  |
| 003-010-3660 | PSA Sewer Fees Baptist Valley   | \$15,000.00           | Meters that measure sewer at the Sewer Plant to Baptist Valley (\$2.094 per 1,000)  |
| 003-010-3661 | PSA Sewer Fees Adria  | \$15,000.00           | Meters that measure sewer at the Sewer Plant to Adria (\$2.094 per 1,000)   |
| 003-010-3662 | PSA Sewer Fees Witten Mill  | \$13,500.00           | Meters that measure sewer at the Sewer Plant to Witten Mill (\$2.094 per 1,000)   |
| 003-010-3663 | Sewer True Up Revenue   | \$5,000.00            |   |
| 003-010-3670 | Miscellaneous Revenues  | \$0.00                |   |
| 003-010-3675 | Sewer Jet Usage Fee   | \$1,000.00            | New line item FY 25 1st use free, each additional time we come out \$50 7:00am-3:30pm<br>After hours \$75 14 uses @ \$50 = \$700 4 uses @ \$75 = \$300  |
| 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 by VRA 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) | \$0.00                | 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)      | \$7,332.00            | 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                | 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) |
| 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)  | \$0.00                |   |
|              | <b>TOTAL REVENUES</b>   | <b>\$1,708,752.00</b> |   |

|              | SEWER FUND EXPENDITURES  |                     |  |
|--------------|--|---------------------|--|
|              | Wastewater Administration  |                     |  |
| 003-041-4010 | Salaries   | \$128,341.98        | 30% S. Hagy, 25% J. Hayes, 25% T. Hieatt, 30% A. Johnson, 25% T. Lewis, 30% S. Reeves, 30% L. Regon, 25% S. Schooley, 25% V. Smith |
| 003-041-4015 | Overtime   | \$1,200.00          |  |
| 003-041-4020 | Fica   | \$9,909.96          | 6.2 % Social Security & 1.45% Medicare   |
| 003-041-4030 | Health Insurance<br>(Town Share 80% /Employee 20%)<br>(Single =\$828; Dual =\$1,533; Family \$2,237) | \$30,722.40         | 30%D, 25%S, 0, 0, 25%S, 30%D, 30%D, 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   | \$19,701.53         |  |
| 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)                                 | \$341.28            | YMCA Membership (Town pays \$31.73 per month per employee)   |
| 003-041-4060 | Workmen's Compensation   | \$90.68             | VRSA Rate .07%   |
| 003-041-4080 | Travel & Training  | \$1,000.00          |  |
| 003-041-4090 | Telephone  | \$500.00            |  |
| 003-041-4091 | Cell Phone   | \$1,200.00          |  |
| 003-041-4100 | Office Supplies  | \$750.00            |  |
| 003-041-4110 | Postage  | \$6,000.00          |  |
| 003-041-4130 | Audit  | \$0.00              |  |
| 003-041-4135 | Annual Software Support  | \$11,000.00         | 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  | \$1,500.00          | 15% of Town Hall total bill  |
| 003-041-4190 | Bank Service Charges   | \$13,000.00         | 1/3 of cost for debit/credit card processing fees  |
| 003-041-4210 | Miscellaneous Expense  | \$250.00            |  |
| 003-041-4230 | Equipment  | \$2,000.00          |  |
|              | <b>SUB-TOTAL</b>   | <b>\$228,947.67</b> |  |

|              |  |                     |  |
|--------------|--|---------------------|--|
|              | <b>Wastewater Plant</b>  |                     |  |
| 003-044-4010 | Salaries   | \$207,492.92        | S. Ball, T. Hancock, T. Kinney, K. Starling, C. Walker   |
| 003-044-4011 | Salaries-Part Time   | \$15,000.00         | L. Witt  |
| 003-044-4015 | Overtime   | \$8,000.00          |  |
| 003-044-4020 | Fica   | \$17,632.71         | 6.2 % Social Security & 1.45% Medicare   |
| 003-044-4030 | Health Insurance<br>(Town Share 80% /Employee 20%)<br>(Single =\$828; Dual =\$1,533; Family \$2,237)     | \$55,176.00         | D,S,F,0,0  |
| 003-044-4040 | Life Insurance (\$25,000 policy)   | \$366.00            | Town pays \$6.10 per month per employee  |
| 003-044-4050 | Retirement   | \$28,602.65         |  |
| 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<br>Individual Employee Membership)                                  | \$777.60            | YMCA Membership (Town pays \$31.73 per month per employee)   |
| 003-044-4060 | Workmen's Compensation   | \$2,719.82          | 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          |  |
| 003-044-4110 | Postage  | \$400.00            |  |
| 003-044-4150 | Equipment Maintenance  | \$35,000.00         | Diffusers for aeration basins  |
| 003-044-4160 | Building Maintenance   | \$7,000.00          |  |
| 003-044-4170 | Electricity  | \$163,000.00        |  |
| 003-044-4180 | Internet Fees  | \$2,000.00          |  |
| 003-044-4191 | Wastewater Fees  | \$14,000.00         | DEQ Operation Fees   |
| 003-044-4210 | Miscellaneous Expense  | \$1,500.00          |  |
| 003-044-4220 | Uniforms   | \$5,500.00          |  |
| 003-044-4230 | Equipment  | \$45,000.00         | SCADA system   |
| 003-044-4250 | Vehicle Maintenance - Wastewater Plant   | \$3,000.00          |  |
| 003-044-4260 | Fuel   | \$3,000.00          |  |
| 003-044-4350 | Chemicals  | \$30,500.00         | Enzymes, PAK27 chemicals   |
| 003-044-4351 | Lab Processing Fees  | \$31,000.00         | New Line Item. This was in with chemicals. Split out, easier to track.   |
| 003-044-4402 | True Up  | \$3,600.00          |  |
| 003-044-4500 | Wastewater Plant Upgrade Study   | \$0.00              |  |
| 003-044-4502 | Wastewater Treatment Plant Upgrade<br>(Engineering/Design - DEQ by VRA Loan: C-<br>515647E-02a) (Bond 1) | \$18,331.48         | TOTAL LOAN: P= \$458,287, I = 0%, N = 25 YEARS, A = \$18,331.48 (LGIP) (THIS<br>DOES NOT INCLUDE O&M OR INFLATION) (PSA will pay 40% = \$7,332.59)   |
| 003-044-4503 | Wastewater Treatment Plant Upgrade<br>(Construction - DEQ by VRA Loan: TBD)<br>(Bond 2)                  | \$0.00              | TOTAL LOAN: P= \$10,656,046 - \$3,196,813 Principal Forgiveness = \$7,459,233 - Bond 1<br>(\$458,287) = \$7,000,946, I = 0%, N = 25 YEARS, A = \$280,037.84 (PSA will pay 40% =<br>\$112,015.14) |
| 003-044-4504 | Sanitary System Evaluation Survey (SSES)   | \$0.00              |  |
|              | <b>SUB-TOTAL</b>   | <b>\$713,499.17</b> |  |

|              |  |                     |   |
|--------------|--|---------------------|---|
|              | <b>Wastewater Collection</b>   |                     |   |
| 003-045-4010 | Wastewater Collection  | \$109,170.38        | 30% W. Asbury, 50% E. Hill, 50% G. Kitts, 30% C. Mitchell, 50% W. Robinson, 15% C. Rowe, 15% D. Scrotsky, + On Call Pay |
| 003-045-4011 | Salaries - Part Time   | \$8,000.00          | 25% D. Pruitt (Rt 460 Project -Site Manager required by VHD ODW)  |
| 003-045-4015 | Overtime   | \$27,000.00         |   |
| 003-045-4020 | Fica   | \$11,029.03         | 6.2 % Social Security & 1.45% Medicare  |
| 003-045-4030 | Health Insurance<br>(Town Share 80% /Employee 20%)<br>(Single =\$828; Dual =\$1,533; Family \$2,237) | \$48,370.80         | 30% D,50% D,50% D,30% F,30% S,50% F,15% S, 15% S  |
| 003-045-4040 | Life Insurance (\$25,000 policy)   | \$175.68            | Town pays \$6.10 per month per employee   |
| 003-045-4050 | Retirement   | \$14,886.12         |   |
| 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)                                 | \$652.86            | YMCA Membership (Town pays \$31.73 per month per employee)  |
| 003-045-4060 | Workmen's Compensation   | \$1,701.21          | VRSA Rate 1.18%   |
| 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  | \$6,000.00          |   |
| 003-045-4210 | Miscellaneous Expense  | \$0.00              |   |
| 003-045-4220 | Uniforms   | \$1,100.00          |   |
| 003-045-4230 | Equipment  | \$21,000.00         | 50% cost of truck (split water/sewer)   |
| 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   | \$3,600.00          |   |
| 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>\$492,648.64</b> |   |

|              |   |                     |  |
|--------------|---|---------------------|--|
|              | <b>Miscellaneous Sewer Fund</b>           |                     |  |
| 003-053-4200 | General Liability Insurance               | \$13,500.00         |  |
| 003-053-4201 | Transfer to LGIP for Debt Service Payment | \$215,000.00        | 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                     | \$30,415.13         |  |
|              | <b>SUB-TOTAL</b>                          | <b>\$258,915.13</b> |  |

|              |  |                       |  |
|--------------|--|-----------------------|--|
|              | <b>Vehicle and Heavy Equipment Maintenance</b>   |                       |  |
| 003-060-4010 | Salaries   | \$7,322.07            | 10% J. Johnson, 10% VACANT                                 |
| 003-060-4015 | Overtime   | \$875.00              |  |
| 003-060-4020 | Fica   | \$627.08              | 6.2 % Social Security & 1.45% Medicare                     |
| 003-060-4030 | Health Insurance<br>(Town Share 80% /Employee 20%)<br>(Single =\$828; Dual =\$1,533; Family \$2,237) | \$4,524.00            | 10% F, 10% D   |
| 003-060-4040 | Life Insurance (\$25,000 policy)   | \$14.64               | Town pays \$6.10 per month per employee                    |
| 003-060-4050 | Retirement   | \$958.93              |  |
| 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<br>Individual Employee Membership)                              | \$0.00                | YMCA Membership (Town pays \$29.70 per month per employee) |
| 003-060-4060 | Workmen's Compensation   | \$119.68              | VRSA Rate 1.46%  |
| 003-060-4091 | Cell Phone   | \$300.00              |  |
| 003-060-4210 | Miscellaneous Expense  | \$0.00                |  |
|              | <b>SUB-TOTAL</b>   | <b>\$14,741.39</b>    |  |
|              | <b>TOTAL EXPENDITURES</b>  | <b>\$1,708,752.00</b> |  |
|              | <b>REVENUES - EXPENDITURES</b>   | <b>\$0.00</b>         |  |

| ACCT #       | ACCOUNT   | BUDGET<br>2025-2026 | 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              |  |
| 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                            | \$0.00              |  |
| 004-010-3020 | Transfer-General Fund to I/EDA-Ramey Lot                          | \$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) | \$900.34            |  |
| 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>\$15,900.34</b>  |  |
|              | <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              |  |
| 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)                       | \$900.34            | \$900.34 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>\$15,900.34</b>  |  |
|              |   |                     |  |
|              | <b>REVENUES - EXPENDITURES</b>                                    | <b>\$0.00</b>       |  |



## 2025-2026 FEE SCHEDULE

| <b>Fees and Taxes</b>                           | <b>Comments</b>   |
|---|---|
| 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            | \$15.00         |
| In Town - Extra Pickup                 | \$35.00         |
| Out of Town – 1 Pickup per Week        | \$26.00         |
| 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  | \$15.50 per pickup |
| 4 Cubic Yard Dumpster  | \$23.00 per pickup |
| 6 Cubic Yard Dumpster  | \$27.50 per pickup |
| 8 Cubic Yard Dumpster  | \$31.50 per pickup |

| <b>Non-Dumpster Rates</b> | <b>Comments</b>   |
|---------------------------|-------------------|
| 1 pick-up per week        | \$21.00 per month |
| 2 pick-ups per week       | \$27.50 per month |
| 3 pick-ups per week       | \$34.50 per month |
| 4 pick-ups per week       | \$43.50 per month |
| 5 pick-ups per week       | \$46.50 per month |

|                           |                      |
|---------------------------|----------------------|
| <b>Wood Chipper Rates</b> | \$100 per dump truck |
|---------------------------|----------------------|

| <b>Water Rates</b>              | <b>Comments</b>                           |
|---------------------------------|---|
| In Town: 0-2,000 gallons        | \$30.73 minimum                           |
| Out of Town: 0-2,000 gallons    | \$44.99 minimum                           |
| In Town: over 2,000 gallons     | \$11.75 per each 1,000 additional gallons |
| Out of Town: over 2,000 gallons | \$18.34 per each 1,000 additional gallons |

| <b>Sewer Rates</b>              | <b>Comments</b>                           |
|---------------------------------|---|
| In Town: 0-2,000 gallons        | \$32.72 minimum                           |
| Out of Town: 0-2,000 gallons    | \$48.84 minimum                           |
| In Town: over 2,000 gallons     | \$14.21 per each 1,000 additional gallons |
| Out of Town: over 2,000 gallons | \$19.75 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            |