

The Pearisburg Town Council met in Special Session on June 21, 2016 at 7:00 p.m. at the Pearisburg Town Hall. Present for the Meeting were: Mayor Dickerson; Council Members Munsey, Williams, Journell, Eaton, Harrell and Clark; Town Manager Vittum; and Town Clerk Harless.

Council discussed the adoption of the Budget for Fiscal Year 2016-2017. Eaton stated that there was a clerical error on 3<sup>rd</sup> of 4<sup>th</sup> planned steps for Council that needs correction and the description for a new truck was removed from the budget memo. She stated that the May actual adjustments were made to the current budget.

Munsey made a motion to approve and adopt the Town of Pearisburg Budget for Fiscal Year 2016 - 2017. Clark seconded the motion. Voting yes: Mayor Dickerson; Council Members Williams, Munsey, Journell, Harrell, Clark and Eaton. The motion carried by a vote of 7 to 0.

# TOWN OF PEARISBURG

## Budget

Fiscal Year 2016-2017

### Summary of Revenue and Expenditure

#### Revenue Estimate

General Taxes	\$1,414,397
Police/Traffic	47,750
Licenses/Permits	299,500
Utility Taxes	110,000
Intergovernmental	942,733
Library	8,200
Recreation	52,750
Fire	48,250
Water Service	827,815
Sewer Service	503,500
Interfund Transfers	90,665
Miscellaneous	26,510
<b>Total Estimated Revenue</b>	<b>\$4,372,070</b>

#### Expenditure Estimate

Town Council	71,955
Administrative	325,348
Finance	187,346
Police	602,460
Fire	128,050
Public Works Administration	57,140
Street	481,246
Code Enforcement	74,738
Buildings and Grounds	110,879
Community Center	40,850
Equipment Operations	81,058
Recreation	142,956
Library	252,742
Contingency	32,620
Debt Service	189,286
Water	683,354
Sewer	484,361
Water Administration	133,469
Capital Funding -Other	226,080
FMPP Grant	35,204
Fund Balance	30,928
<b>Total Estimated Expenditure</b>	<b>\$4,372,070</b>

# Budget Worksheet

## TOWN OF PEARISBURG

Account Description \ Account No

	2014 Actual Amounts	2015 Actual Amounts	ESTIMATED 2016	Committee Recommended 2017
PERSONAL PROP TAX/CURRENT 10.0310.1000	\$180,028.27	\$189,890.17	\$175,000.00	\$180,000.00
REAL EST TAX/CURRENT 10.0310.1100	\$543,564.31	\$546,686.94	\$558,000.00	\$559,000.00
PPTRA - State Reimburse 10.0310.1110	\$92,197.09	\$92,197.09	\$92,197.00	\$92,197.00
DELINQUENT TAXES 10.0310.1200	\$26,136.06	\$32,811.45	\$38,000.00	\$38,000.00
PENALTIES AND INTEREST 10.0310.1300	\$9,028.56	\$7,732.29	\$7,000.00	\$7,700.00
BANK FRANCHISE TAX 10.0310.1400	\$92,229.04	\$106,041.84	\$100,450.00	\$105,000.00
MEALS TAX 10.0310.1600	\$395,027.57	\$372,320.59	\$370,000.00	\$375,000.00
CONSUMER UTILITY TAX 10.0310.1700	\$62,966.19	\$56,898.89	\$58,000.00	\$58,000.00
TRANSIENT LODGING TAX 10.0310.1800	\$10,336.79	\$10,525.18	\$10,000.00	\$10,000.00
CIGARETTE TAX 10.0310.1900	\$0.00	\$0.00	\$0.00	\$30,000.00
Total - 0310	\$1,411,513.88	\$1,415,104.44	\$1,408,647.00	\$1,454,897.00
PARKING FINES 10.0320.2100	\$1,165.00	\$1,900.00	\$1,700.00	\$1,750.00

# Budget Worksheet

## TOWN OF PEARISBURG

Account Description \ Account No	2014 Actual Amounts	2015 Actual Amounts	ESTIMATED 2016	Committee Recommended 2017
GEN. DIST. COURT FINES 10.0320.2200	\$45,970.61	\$49,672.50	\$45,000.00	\$46,000.00
RIGHTS-OF-WAY USE FEE 10.0320.2400	\$11,773.40	\$3,664.15	\$17,100.00	\$17,000.00
<b>Total - 0320</b>	<b>\$58,909.01</b>	<b>\$55,236.65</b>	<b>\$63,800.00</b>	<b>\$64,750.00</b>
CONSUMPTION UTILITY TAX 10.0330.3000	\$13,960.21	\$12,570.47	\$12,500.00	\$13,000.00
BUSINESS AND PROF LICENSE 10.0330.3100	\$247,755.82	\$241,402.83	\$246,400.00	\$251,000.00
AUTOMOBILE TAGS 10.0330.3200	\$36,953.66	\$38,773.48	\$42,500.00	\$42,000.00
BUILDING PERMITS 10.0330.3300	\$5,606.68	\$2,405.16	\$8,500.00	\$8,500.00
MOBILE HOME TITLING TAX 10.0330.3400	\$2,629.07	\$300.00	\$408.00	\$500.00
VEHICLE RENTAL TAX 10.0330.3500	\$13,304.30	\$12,124.80	\$13,000.00	\$13,000.00
COMMUNICATIONS TAX 10.0330.3600	\$28,808.15	\$24,743.46	\$24,000.00	\$24,000.00
<b>Total - 0330</b>	<b>\$349,017.89</b>	<b>\$332,320.20</b>	<b>\$347,308.00</b>	<b>\$352,000.00</b>
SALES TAX 10.0340.4200	\$145,720.66	\$145,655.34	\$149,000.00	\$150,000.00

# Budget Worksheet

## TOWN OF PEARISBURG

Account Description \ Account No	2014 Actual Amounts	2015 Actual Amounts	ESTIMATED 2016	Committee Recommended 2017
STATE ROAD AID 10.0340.4300	\$462,804.44	\$475,518.92	\$494,556.00	\$494,556.00
SAFE ROUTE TO SCHOOL GRANT 10.0340.4310	\$0.00	\$5,770.74	\$0.00	\$0.00
STATE POLICE AID 10.0340.4400	\$65,932.00	\$65,932.00	\$65,932.00	\$68,055.00
LIBRARY STATE FUNDS 10.0340.4500	\$49,610.00	\$45,779.68	\$46,683.00	\$49,318.00
LITTER CONTROL GRANT 10.0340.4600	\$1,640.00	\$1,638.00	\$1,656.00	\$1,656.00
STATE FIRE AID 10.0340.4700	\$12,651.88	\$15,408.26	\$11,875.00	\$12,000.00
FIRE GRANT 10.0340.4710	\$0.00	\$1,500.00	\$0.00	\$0.00
POLICE GRANTS 10.0340.4900	\$15,864.97	\$14,769.51	\$18,526.00	\$17,500.00
TASER GRANT 10.0340.4911	\$0.00	\$0.00	\$12,060.00	\$0.00
COMMISSION FOR THE ARTS GRANT 10.0340.5000	\$4,000.00	\$5,000.00	\$5,000.00	\$5,000.00
VDOT REVENUE SHARING 10.0340.9800	\$0.00	\$60,000.00	\$120,000.00	\$60,000.00
FARM GRANT 10.0340.9810	\$0.00	\$4,392.00	\$60,301.00	\$35,204.00

# Budget Worksheet

TOWN OF PEARISBURG

Account Description \ Account No	2014 Actual Amounts	2015 Actual Amounts	ESTIMATED 2016	Committee Recommended 2017
<b>Total - 0340</b>	<b>\$758,223.95</b>	<b>\$841,364.45</b>	<b>\$985,589.00</b>	<b>\$893,289.00</b>
FINES AND FEES 10.0350.5200	\$2,455.05	\$2,380.00	\$2,000.00	\$2,250.00
COPY MACHINE 10.0350.5300	\$3,989.55	\$3,754.35	\$4,000.00	\$4,000.00
BOOKS FOR OTHERS 10.0350.5400	\$382.33	\$378.06	\$200.00	\$400.00
COUNTY AID 10.0350.5500	\$15,750.00	\$15,750.00	\$15,750.00	\$15,750.00
FRIENDS AND DONATIONS 10.0350.5600	\$1,655.70	\$163.86	\$3,149.00	\$1,800.00
<b>Total - 0350</b>	<b>\$24,232.63</b>	<b>\$22,426.27</b>	<b>\$25,099.00</b>	<b>\$24,200.00</b>
SWIMMING POOL 10.0360.6100	\$14,574.00	\$13,455.00	\$15,000.00	\$15,000.00
SWIM TEAM 10.0360.6101	\$190.00	\$1,425.00	\$1,500.00	\$1,500.00
SWIMMING LESSONS 10.0360.6200	\$2,540.00	\$840.00	\$3,000.00	\$3,000.00
CONCESSIONS 10.0360.6300	\$9,802.78	\$7,510.76	\$8,000.00	\$8,000.00
COUNTY ASSISTANCE 10.0360.6500	\$24,294.00	\$16,294.00	\$16,294.00	\$16,294.00

# Budget Worksheet

## TOWN OF PEARISBURG

Account Description \ Account No

2014 Actual  
Amounts

2015 Actual  
Amounts

ESTIMATED  
2016

Committee  
Recommended  
2017

ENTRY FEES  
10.0360.6600 \$8,997.25 \$4,963.17 \$18,000.00 \$15,000.00

CONTRIBUTION & OTHER  
10.0360.6700 \$73.00 \$0.00 \$2,750.00 \$500.00

FARM TO FORK  
10.0360.6710 \$0.00 \$2,177.52 \$0.00 \$0.00

LITTLE LEAGUE BASEBALL  
10.0360.6900 \$366.30 \$0.00 \$506.00 \$500.00

Total - 0360 \$60,837.33 \$46,665.45 \$65,050.00 \$59,794.00

INVESTMENT INCOME  
10.0370.7100 \$4,228.56 \$5,102.15 \$5,500.00 \$6,000.00

MISCELLANEOUS  
10.0370.7200 \$6,136.13 \$9,446.85 \$15,000.00 \$9,500.00

VML SAFETY GRANT  
10.0370.7210 \$2,000.00 \$1,442.00 \$1,890.00 \$1,500.00

SALE OF SURPLUS ITEMS  
10.0370.7220 \$2,500.00 \$262.80 \$0.00 \$750.00

VML INSURANCE SETTLEMENT  
10.0370.7230 \$10,158.83 \$9,343.06 \$10,156.00 \$7,500.00

RENTAL - COMMUNITY CENTER  
10.0370.7400 \$4,200.00 \$6,165.00 \$5,700.00 \$6,000.00

FEMA REIMBURSEMENT  
10.0370.7410 \$15,255.94 \$0.00 \$0.00 \$0.00

# Budget Worksheet

## TOWN OF PEARISBURG

Account Description \ Account No	2014 Actual Amounts	2015 Actual Amounts	ESTIMATED 2016	Committee Recommended 2017
CASH OVERAGE & SHORTAGE 10.0370.7500	\$112.20	\$24.39	\$24.00	\$10.00
TRANSFER IN - OTHER FUNDS 10.0370.7600	\$74,345.39	\$90,664.50	\$90,665.00	\$90,665.00
CHIP/RENT 10.0370.7800	\$1,500.00	\$1,250.00	\$0.00	\$0.00
VOLUNTEERS FOR COMMUNITY 10.0370.7900	\$1,750.00	\$1,750.00	\$1,725.00	\$1,750.00
<b>Total - 0370</b>	<b>\$122,187.05</b>	<b>\$125,450.75</b>	<b>\$130,660.00</b>	<b>\$123,675.00</b>
COUNTY ASSISTANCE-FIRE 10.0380.8500	\$15,000.00	\$15,000.00	\$15,000.00	\$15,000.00
Rural Development Fire Station 10.0380.8550	\$352,929.53	\$0.00	\$0.00	\$0.00
FIRE ASSESSMENT FEE 10.0380.8600	\$47,875.00	\$48,135.00	\$48,250.00	\$48,250.00
DEPARTMENT OF FORESTRY GRANT 10.0380.8800	\$0.00	\$0.00	\$0.00	\$2,400.00
WHITT-RIVERBEND PARK 10.0380.9420	\$2,140.00	\$2,865.00	\$2,344.00	\$2,500.00
<b>Total - 0380</b>	<b>\$417,944.53</b>	<b>\$66,000.00</b>	<b>\$65,594.00</b>	<b>\$68,150.00</b>
WATER SERVICE 21.0500.0100	\$756,061.22	\$633,863.67	\$670,000.00	\$700,000.00

# Budget Worksheet

## TOWN OF PEARISBURG

Account Description \ Account No

2014 Actual  
Amounts

2015 Actual  
Amounts

ESTIMATED  
2016

Committee  
Recommended  
2017

PENALTIES  
21.0500.0400

UTILITY CONNECTIONS  
21.0500.0500

STATE FEES  
21.0500.1500

PSA - ELECTRIC FOR PUMPS  
21.0500.2000

PSA - REIMBURSED REPAIRS  
21.0500.2100

PSA -REIMBURSE WATER LOSS  
21.0500.2300

PSA SINKING FUND  
21.0500.2400

RD LOAN  
21.0500.2500

TRANSFER eSCROW  
21.0500.2600

**Total - 0500**

SEWER SERVICE  
22.0600.0200

PENALTIES/SEWER UTILITY BILL  
22.0600.0400

# Budget Worksheet

## TOWN OF PEARISBURG

Account Description \ Account No	2014 Actual Amounts	2015 Actual Amounts	ESTIMATED 2016	Committee Recommended 2017
TRANSFER IN - WATER FUND 22.0600.0620	\$26,483.00	\$0.00	\$0.00	\$0.00
SRCAP GRANT 22.0600.0800	\$11,500.00	\$0.00	\$45,000.00	\$0.00
	\$582,285.76	\$492,093.63	\$543,000.00	\$503,500.00
Total - 0600	\$4,910,484.83	\$4,126,563.45	\$4,445,510.00	\$4,372,070.00
Totals:				

# Budget Worksheet

## TOWN OF PEARISBURG

Account Description \ Account No	2014 Actual Amounts	2015 Actual Amounts	ESTIMATED 2016	Committee Recommended 2017
COUNCIL FEES 10.1000.0100	\$10,800.00	\$14,500.20	\$16,600.00	\$19,100.00
	MAYOR \$2800 - \$3200			
	COUNCIL \$2300 - \$2650			
TRAVEL 10.1000.1010	\$3,324.68	\$3,921.87	\$1,776.00	\$1,500.00
PUBLICATIONS 10.1000.1011	\$2,650.42	\$3,264.83	\$2,750.00	\$2,500.00
AUDIT 10.1000.1023	\$6,550.00	\$6,700.00	\$6,900.00	\$7,000.00
DUES & MEMBERSHIPS 10.1000.1024	\$2,806.36	\$2,514.36	\$2,645.00	\$2,800.00
GHFC - ADULT DAYCARE 10.1000.1049	\$0.00	\$0.00	\$0.00	\$1,000.00
CHAMBER OF COMMERCE 10.1000.1050	\$1,500.00	\$1,000.00	\$2,000.00	\$2,000.00
N.R.V.E.D.A. 10.1000.1052	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00
TOURISM PROMOTION - Banners 10.1000.1053	\$2,770.23	\$2,993.54	\$2,500.00	\$2,000.00
Homeless Shelter 10.1000.1054	\$500.00	\$500.00	\$500.00	\$500.00
INSTITUTE OF GOVERNMENT 10.1000.1055	\$250.00	\$250.00	\$250.00	\$250.00

# Budget Worksheet

TOWN OF PEARISBURG

Account Description \ Account No	2014 Actual Amounts	2015 Actual Amounts	ESTIMATED 2016	Committee Recommended 2017
MUSEUM				
10.1000.1056	\$5,000.00	\$4,000.00	\$3,500.00	\$3,500.00
COMMUNITY HEALTH CARE CENTER				
10.1000.1057	\$750.00	\$750.00	\$500.00	\$500.00
LITERACY VOLUNTEERS				
10.1000.1058	\$200.00	\$200.00	\$0.00	\$0.00
COMMERCE PARK				
10.1000.1059	\$10,900.00	\$10,900.00	\$10,900.00	\$10,900.00
PLANNING DISTRICT FEE				
10.1000.1060	\$3,482.50	\$3,538.22	\$3,538.00	\$3,594.00
FESTIVAL				
10.1000.1061	\$1,000.00	\$1,000.00	\$0.00	\$0.00
COUNCIL FUNCTIONS				
10.1000.1088	\$1,504.35	\$1,903.85	\$1,300.00	\$1,300.00
MISCELLANEOUS				
10.1000.1089	\$706.75	\$630.14	\$525.00	\$550.00
FICA				
10.1000.4100	\$826.08	\$1,109.28	\$1,270.00	\$1,461.00
COMMISSION FOR THE ARTS GRANT				
10.1000.4110	\$7,000.00	\$9,000.00	\$10,000.00	\$10,000.00
FARM GRANT				
10.1000.4140	\$0.00	\$40,860.02	\$50,000.00	\$35,204.00
IMAGE SCAN MINUTES				
10.1000.9000	\$301.00	\$343.00	\$500.00	\$500.00

# Budget Worksheet

## TOWN OF PEARISBURG

Account Description \ Account No

2014 Actual  
Amounts

2015 Actual  
Amounts

ESTIMATED  
2016

Committee  
Recommended  
2017

### Total TOWN COUNCIL

SALARIES, MGR, CLK, AIDS  
10.1100.0100

\$63,822.37

\$110,879.31

\$118,954.00

\$107,159.00

OVERTIME  
10.1100.0400

\$227,664.67

\$230,391.83

\$159,058.00

\$159,991.00

CHRISTMAS BONUS  
10.1100.0500

\$7,880.60

\$6,559.65

\$500.00

\$300.00

TRAVEL  
10.1100.1000

\$812.15

\$812.15

\$487.00

\$487.00

TRAVEL CLERK  
10.1100.1001

\$6,614.13

\$4,900.05

\$5,500.00

\$5,500.00

NEWSLETTER  
10.1100.1100

\$1,483.31

\$1,715.72

\$1,478.00

\$1,870.00

PRINTING  
10.1100.1200

\$1,347.00

\$1,800.00

\$600.00

\$1,800.00

POSTAGE  
10.1100.1300

\$3,984.16

\$3,541.67

\$188.00

\$250.00

TELEPHONE  
10.1100.1600

\$10,047.29

\$8,544.07

\$0.00

\$0.00

PARTS & REPAIRS  
10.1100.2000

\$5,526.44

\$5,672.78

\$3,625.00

\$3,625.00

COPY MACHINE  
10.1100.2300

\$583.76

\$186.96

\$0.00

\$0.00

going back to printing 4x per year

# Budget Worksheet

## TOWN OF PEARISEBURG

Account Description \ Account No	2014 Actual Amounts	2015 Actual Amounts	ESTIMATED 2016	Committee Recommended 2017
BONDS & INSURANCE				
10.1100.4000	\$11,906.43	\$12,882.91	\$6,102.00	\$6,500.00
FICA				
10.1100.4100	\$16,667.29	\$17,104.50	\$11,450.00	\$12,000.00
HOSPITALIZATION				
10.1100.4200	\$43,269.00	\$42,869.00	\$30,537.00	\$32,811.00
VRS				
10.1100.4300	\$30,053.02	\$34,126.56	\$23,400.00	\$23,839.00
OFFICE SUPPLIES				
10.1100.6000	\$1,973.89	\$1,641.81	\$1,500.00	\$1,000.00
COPY PAPER				
10.1100.6100	\$449.90	\$498.77	\$700.00	\$650.00
Cigarette Tax Supplies				
10.1100.6200	\$0.00	\$0.00	\$0.00	\$6,000.00
GASOLINE				
10.1100.7400	\$432.45	\$505.76	\$275.00	\$400.00
VOLUNTEERS COMMUNITY				
10.1100.7900	\$1,731.06	\$1,750.00	\$1,725.00	\$1,750.00
MISCELLANEOUS				
10.1100.8900	\$2,519.51	\$2,014.35	\$1,000.00	\$1,000.00
COMPUTER UPGRADES				
10.1100.9100	\$2,000.94	\$2,100.00	\$2,000.00	\$2,000.00

# Budget Worksheet

## TOWN OF PEARISBURG

Account Description \ Account No

	2014 Actual Amounts	2015 Actual Amounts	ESTIMATED 2016	Committee Recommended 2017
COMPUTER SERVICE CONTRACT				
10.1100.9110	\$2,400.00	\$2,309.99	\$1,500.00	\$6,250.00
NEW COMPUTER SERVICE CONTRACT 50% - \$4500				
EMAIL BACK-UP 50% - \$1750				
COMPUTERS SOFTWARE				
10.1100.9200	\$10,229.41	\$11,701.04	\$12,150.00	\$12,750.00
CODIFY TOWN CODE				
10.1100.9300	\$0.00	\$565.57	\$1,247.00	\$800.00
CONSULTANT				
10.1100.9500	\$5,171.64	\$8,408.00	\$10,000.00	\$10,000.00
DOCUMENT SHREDDING				
10.1100.9601	\$317.47	\$140.00	\$400.00	\$400.00
COMPUTER SOFTWARE UPGRADES				
10.1100.9800	\$5,800.00	\$5,583.00	\$0.00	\$0.00
WEBSITE - DOCUMENT MALL				
10.1100.9801	\$0.00	\$0.00	\$6,020.00	\$5,125.00
Total ADMINISTRATION	\$409,091.62	\$415,497.07	\$289,342.00	\$304,598.00
SALARY, ATTORNEY				
10.1200.0100	\$8,047.00	\$8,100.00	\$8,300.00	\$8,500.00
TRAVEL				
10.1200.1000	\$240.00	\$240.00	\$240.00	\$250.00
PROFESSIONAL SERVICES				
10.1200.3000	\$16,041.36	\$12,206.49	\$11,000.00	\$12,000.00
Total LEGAL DEPARTMENT	\$24,328.36	\$20,546.49	\$19,540.00	\$20,750.00

# Budget Worksheet

## TOWN OF PEARISBURG

Account Description \ Account No	2014 Actual Amounts	2015 Actual Amounts	ESTIMATED 2016	Committee Recommended 2017
SALARIES, FINANCE OFFICE				
10.1400.0100	\$0.00	\$0.00	\$112,321.00	\$113,273.00
OVERTIME				
10.1400.0400	\$0.00	\$0.00	\$5,435.00	\$4,000.00
CHRISTMAS BONUS				
10.1400.0500	\$0.00	\$0.00	\$487.00	\$487.00
TRAVEL				
10.1400.1000	\$0.00	\$0.00	\$0.00	\$3,000.00
PRINTING				
10.1400.1200	On Site Computer Training \$0.00	\$0.00	\$3,000.00	\$3,000.00
POSTAGE				
10.1400.1300	\$0.00	\$0.00	\$9,000.00	\$9,000.00
TELEPHONE				
10.1400.1600	\$0.00	\$0.00	\$2,500.00	\$2,500.00
PARTS & REPAIRS				
10.1400.2000	\$0.00	\$0.00	\$250.00	\$250.00
BONDS & INSURANCE				
10.1400.4000	\$0.00	\$0.00	\$6,405.00	\$6,700.00
FICA				
10.1400.4100	\$0.00	\$0.00	\$8,723.00	\$9,000.00
HOSPITALIZATION				
10.1400.4200	\$0.00	\$0.00	\$16,992.00	\$18,258.00
VRS				
10.1400.4300	\$0.00	\$0.00	\$16,540.00	\$16,878.00

# Budget Worksheet

## TOWN OF PEARISBURG

Account Description \ Account No	2014 Actual Amounts	2015 Actual Amounts	ESTIMATED 2016	Committee Recommended 2017
MISCELLANEOUS 10.1400.8900	\$0.00	\$0.00	\$1,047.00	\$1,000.00
Total FINANCE DEPARTMENT	\$0.00	\$0.00	\$182,700.00	\$187,346.00
SALARIES 10.1500.0100	\$319,688.14	\$323,976.93	\$328,800.00	\$337,476.00
POLICE CLERK 10.1500.0200	\$31,477.88	\$31,910.88	\$0.00	\$0.00
HOLIDAY PAY 10.1500.0300	\$18,728.16	\$19,338.12	\$19,000.00	\$19,250.00
OVERTIME 10.1500.0400	\$25,375.41	\$22,794.00	\$25,000.00	\$23,000.00
CHRISTMAS BONUS 10.1500.0500	\$1,299.44	\$1,299.44	\$1,137.00	\$1,137.00
TRAVEL 10.1500.1000	\$355.03	\$417.74	\$200.00	\$200.00
TELEPHONE 10.1500.1600	\$5,223.03	\$5,351.44	\$5,000.00	\$5,100.00
PARTS & REPAIRS EQUIP. 10.1500.2000	\$6,375.51	\$5,385.12	\$5,461.00	\$4,500.00
PROFESSIONAL SERVICES 10.1500.3000	\$85.00	\$0.00	\$0.00	\$0.00
BONDS & INSURANCE 10.1500.4000	\$7,786.69	\$7,958.33	\$7,594.00	\$8,400.00

# Budget Worksheet

## TOWN OF PEARISBURG

Account Description \ Account No	2014 Actual Amounts	2015 Actual Amounts	ESTIMATED 2016	Committee Recommended 2017
FICA				
10.1500.4100	\$27,808.52	\$28,064.86	\$26,500.00	\$29,000.00
HOSPITALIZATION				
10.1500.4200	\$83,890.80	\$90,134.55	\$89,301.00	\$98,963.00
VRS				
10.1500.4300	\$46,520.75	\$52,765.43	\$49,817.00	\$50,284.00
OFFICE SUPPLIES				
10.1500.6000	\$477.89	\$290.69	\$300.00	\$300.00
GASOLINE				
10.1500.7400	\$22,496.65	\$15,336.00	\$11,500.00	\$14,500.00
WEARING APPAREL				
10.1500.7900	\$4,096.46	\$4,422.91	\$4,000.00	\$4,000.00
MISCELLANEOUS				
10.1500.8900	\$671.52	\$814.33	\$600.00	\$600.00
DCJS SEIZURE				
10.1500.9010	\$2,919.63	\$0.00	\$0.00	\$0.00
EDUCATION & TRAINING				
10.1500.9100	\$4,925.61	\$4,966.97	\$5,000.00	\$5,000.00
TASER GRANT				
10.1500.9101	\$0.00	\$0.00	\$12,061.00	\$0.00
COMPUTER SERVICE				
10.1500.9110	\$750.00	\$750.00	\$750.00	\$750.00
<b>Total POLICE</b>	<b>\$610,952.12</b>	<b>\$615,977.74</b>	<b>\$592,021.00</b>	<b>\$602,460.00</b>

# Budget Worksheet

TOWN OF PEARISBURG

Account Description \ Account No

	2014 Actual Amounts	2015 Actual Amounts	ESTIMATED 2016	Committee Recommended 2017
TRAINING 10.1600.1000	\$181.20	\$180.16	\$2,000.00	\$1,250.00
FUEL FOR HEAT 10.1600.1400	\$6,718.15	\$6,148.55	\$6,300.00	\$6,400.00
ELECTRIC 10.1600.1500	\$8,171.80	\$8,376.02	\$8,150.00	\$8,250.00
TELEPHONE 10.1600.1600	\$6,474.43	\$6,350.18	\$5,650.00	\$5,750.00
PARTS & REPAIRS - BLDG 10.1600.1900	\$3,769.17	\$4,363.42	\$3,000.00	\$3,000.00
PARTS & REPAIRS EQUIPMENT 10.1600.2000	\$4,629.61	\$13,950.53	\$6,000.00	\$6,000.00
PARTS & REPAIRS RADIOS 10.1600.2100	\$622.64	\$1,684.23	\$750.00	\$1,000.00
AIR PACKS 10.1600.2200	\$2,227.22	\$2,647.35	\$1,500.00	\$7,500.00
DUES & MEMBERSHIPS 10.1600.2400	PURCHASE 1 AIR PACK \$642.70	\$254.75	\$796.00	\$750.00
BONDS & INSURANCE 10.1600.4000	\$27,587.00	\$29,168.99	\$28,181.00	\$30,000.00
FIRE EQUIPMENT 10.1600.7300	\$20,982.59	\$17,860.02	\$17,000.00	\$15,000.00
GASOLINE 10.1600.7400	\$4,927.58	\$2,745.94	\$2,000.00	\$2,500.00

# Budget Worksheet

## TOWN OF PEARISBURG

Account Description \ Account No	2014 Actual Amounts	2015 Actual Amounts	ESTIMATED 2016	Committee Recommended 2017
<b>FIRE MISCELLANEOUS</b>				
10.1600.8900	\$2,487.29	\$2,812.57	\$2,648.00	\$2,000.00
<b>DEPARTMENT EVENTS</b>				
10.1600.8901	\$3,027.43	\$3,559.73	\$2,250.00	\$2,500.00
<b>FIRE TRK REPLACEMENT FUND</b>				
10.1600.9000	\$28,725.00	\$28,881.00	\$28,750.00	\$28,750.00
<b>TRANSFER OUT-COUNTY TRUCK</b>				
10.1600.9100	\$4,500.00	\$4,500.00	\$4,500.00	\$4,500.00
<b>DEPARTMENT OF FORESTRY GRANT</b>				
10.1600.9300	\$0.00	\$0.00	\$0.00	\$2,400.00
<b>UNIFORMS</b>				
10.1600.9504	\$810.00	\$0.00	\$343.00	\$500.00
<b>Total FIRE DEPARTMENT</b>				
<b>SALARY, TOWN ENGINEER</b>				
10.1700.0100	\$126,483.81	\$133,483.44	\$119,818.00	\$128,050.00
<b>CHRISTMAS BONUS</b>				
10.1700.0500	\$30,249.20	\$30,555.16	\$31,209.00	\$31,693.00
<b>TRAVEL &amp; EDUCATION</b>				
10.1700.1000	\$81.22	\$81.22	\$81.00	\$81.00
<b>TELEPHONE</b>				
10.1700.1600	\$601.68	\$47.92	\$280.00	\$700.00
<b>BONDS &amp; INSURANCE</b>				
10.1700.4000	\$1,245.23	\$1,218.86	\$1,150.00	\$1,175.00
	\$1,190.66	\$1,288.31	\$1,236.00	\$1,400.00

# Budget Worksheet

TOWN OF PEARISBURG

Account Description \ Account No

	2014 Actual Amounts	2015 Actual Amounts	ESTIMATED 2016	Committee Recommended 2017
FICA 10.1700.4100	\$2,138.58	\$2,204.08	\$2,260.00	\$2,400.00
HOSPITALIZATION 10.1700.4200	\$4,969.80	\$4,969.80	\$5,091.00	\$5,469.00
VRS 10.1700.4300	\$3,993.19	\$4,526.37	\$4,678.00	\$4,722.00
GASOLINE 10.1700.7400	\$561.90	\$430.19	\$350.00	\$400.00
WEARING APPAREL 10.1700.7900	\$7,488.71	\$9,323.36	\$9,000.00	\$9,000.00
MISCELLANEOUS 10.1700.8900	\$138.08	\$106.01	\$106.00	\$100.00
Total PUBLIC WORKS ADMIN.	\$52,658.25	\$54,750.28	\$55,441.00	\$57,140.00
WAGES 10.1800.0200	\$192,889.08	\$196,987.47	\$202,473.00	\$209,497.00
EXTRA HELP-MOWING 10.1800.0300	\$20,388.72	\$23,121.45	\$22,500.00	\$22,500.00
OVERTIME 10.1800.0400	\$7,450.30	\$8,486.60	\$9,817.00	\$8,500.00
CHRISTMAS BONUS 10.1800.0500	\$974.58	\$1,137.01	\$1,137.00	\$1,137.00
STREET LIGHTING 10.1800.1500	\$51,617.95	\$48,595.52	\$45,000.00	\$45,000.00

# Budget Worksheet

## TOWN OF PEARISBURG

Account Description \ Account No	2014 Actual Amounts	2015 Actual Amounts	ESTIMATED 2016	Committee Recommended 2017
TELEPHONE				
10.1800.1600	\$713.51	\$968.61	\$825.00	\$825.00
BONDS & INSURANCE				
10.1800.4000	\$24,878.83	\$27,257.60	\$26,043.00	\$27,750.00
FICA				
10.1800.4100	\$15,589.49	\$16,342.98	\$16,825.00	\$18,000.00
HOSPITALIZATION				
10.1800.4200	\$40,869.00	\$55,848.30	\$61,065.00	\$65,622.00
VRS				
10.1800.4300	\$24,942.57	\$26,114.58	\$30,371.00	\$31,215.00
SUPPLIES				
10.1800.6000	\$1,013.12	\$1,182.01	\$1,250.00	\$1,250.00
PAVING MATERIALS				
10.1800.6400	\$11,205.32	\$8,562.49	\$21,104.00	\$14,000.00
CHEMICALS				
10.1800.6500	\$7,800.40	\$5,090.03	\$10,079.00	\$10,000.00
HARDWARE & TOOLS				
10.1800.7300	\$945.47	\$1,205.88	\$1,200.00	\$1,200.00
GASOLINE				
10.1800.7400	\$21,766.01	\$8,482.74	\$8,000.00	\$10,000.00
SIGNS & TRAFFIC DEVICES				
10.1800.8000	\$2,547.06	\$2,746.66	\$2,519.00	\$2,500.00
MISCELLANEOUS				
10.1800.8900	\$1,085.16	\$955.61	\$1,011.00	\$1,000.00

# Budget Worksheet

## TOWN OF PEARISBURG

Account Description \ Account No	2014 Actual Amounts	2015 Actual Amounts	ESTIMATED 2016	Committee Recommended 2017
VML INSURANCE SETTLEMENT 10.1800.9100	\$13,712.21	\$4,531.07	\$10,931.00	\$2,500.00
CHAINS, CHIPPER BLADE 10.1800.9208	\$343.50	\$621.00	\$1,113.00	\$1,000.00
SIDEWALKS 10.1800.9300	\$7,081.67	\$2,347.62	\$5,000.00	\$5,000.00
CHAINSAWS & WEEDEATERS 10.1800.9703	\$1,022.61	\$1,465.44	\$1,250.00	\$1,250.00
SAFETY 10.1800.9707	\$3,092.16	\$3,541.73	\$1,250.00	\$1,500.00
SAFE ROUTE TO SCHOOL GRANT 10.1800.9708	\$3,061.79	\$2,938.21	\$0.00	\$0.00
Total STREET	\$454,990.51	\$448,530.61	\$480,763.00	\$481,246.00
SALARY 10.1900.0100	\$47,555.96	\$48,126.00	\$48,626.00	\$49,599.00
CHRISTMAS BONUS 10.1900.0500	\$162.43	\$162.43	\$162.00	\$162.00
TRAINING 10.1900.1000	\$76.95	\$98.84	\$59.00	\$125.00
TELEPHONE 10.1900.1600	\$480.01	\$585.04	\$625.00	\$625.00
PARTS & REPAIR-EQUIPMENT 10.1900.2000	\$20.08	\$69.50	\$50.00	\$50.00

# Budget Worksheet

TOWN OF PEARISBURG

Account Description \ Account No	2014 Actual Amounts	2015 Actual Amounts	ESTIMATED 2016	Committee Recommended 2017
<b>BONDS &amp; INSURANCE</b>				
10.1900.4000	\$1,355.06	\$1,423.91	\$1,378.00	\$1,600.00
<b>FICA</b>				
10.1900.4100	\$3,335.71	\$3,445.41	\$3,480.00	\$3,700.00
<b>HOSPITALIZATION</b>				
10.1900.4200	\$9,939.60	\$9,939.60	\$10,182.00	\$10,937.00
<b>VRS</b>				
10.1900.4300	\$6,285.56	\$7,129.28	\$7,294.00	\$7,390.00
<b>STATE PERMIT FEE</b>				
10.1900.6100	\$82.20	\$26.31	\$135.00	\$100.00
<b>HARDWARE AND TOOLS</b>				
10.1900.7300	\$134.75	\$147.55	\$150.00	\$150.00
<b>GASOLINE</b>				
10.1900.7400	\$671.24	\$236.13	\$125.00	\$250.00
<b>MISCELLANEOUS</b>				
10.1900.8900	\$45.39	\$57.48	\$48.00	\$50.00
<b>2006 - CODES</b>				
10.1900.9000	\$0.00	\$730.08	\$0.00	\$0.00
<b>Total BUILDING INSPECTION</b>				
<b>WAGES</b>				
21.2000.0200	\$81,628.24	\$75,628.87	\$76,715.00	\$78,249.00
<b>OVERTIME</b>				
21.2000.0400	\$12,351.22	\$9,939.60	\$16,000.00	\$12,500.00

# Budget Worksheet

## TOWN OF PEARISBURG

Account Description \ Account No

	2014 Actual Amounts	2015 Actual Amounts	ESTIMATED 2016	Committee Recommended 2017
CHRISTMAS BONUS 21.2000.0500	\$324.86	\$324.86	\$325.00	\$325.00
TRAINING 21.2000.1000	\$327.00	\$500.00	\$294.00	\$400.00
ELECTRIC 21.2000.1500	\$29,193.55	\$27,626.64	\$27,500.00	\$27,500.00
TELEPHONE 21.2000.1600	\$2,390.12	\$2,670.24	\$2,800.00	\$2,700.00
PARTS, REPAIRS & EQUIPMENT 21.2000.2000	\$3,789.42	\$4,172.51	\$4,000.00	\$4,000.00
PARTS, REPAIRS & BUILDING 21.2000.2100	\$560.85	\$608.78	\$790.00	\$600.00
AUDIT 21.2000.2300	\$3,300.00	\$3,425.00	\$3,525.00	\$3,600.00
LEGAL FEES 21.2000.3000	\$32,026.48	\$0.00	\$0.00	\$0.00
BONDS & INSURANCE 21.2000.4000	\$10,919.96	\$12,069.30	\$11,501.00	\$12,600.00
FICA 21.2000.4100	\$5,783.20	\$5,763.45	\$6,250.00	\$6,750.00
HOSPITALIZATION 21.2000.4200	\$28,681.20	\$28,681.20	\$29,382.00	\$31,576.00
VRS 21.2000.4300	\$9,928.32	\$11,211.18	\$11,507.00	\$11,659.00

# Budget Worksheet

## TOWN OF PEARISBURG

Account Description \ Account No	2014 Actual Amounts	2015 Actual Amounts	ESTIMATED 2016	Committee Recommended 2017
INTEREST ON DEPOSITS				
21.2000.4700	\$37.81	\$87.66	\$128.00	\$0.00
GRAVEL				
21.2000.6400	\$596.19	\$1,297.01	\$1,500.00	\$1,500.00
HARDWARE AND TOOLS				
21.2000.7300	\$766.30	\$885.23	\$750.00	\$750.00
GASOLINE				
21.2000.7400	\$7,627.09	\$8,201.46	\$6,465.00	\$6,500.00
PLUMBING SUPPLIES				
21.2000.7500	\$13,219.15	\$18,097.92	\$19,000.00	\$19,000.00
METERS				
21.2000.7600	\$1,750.00	\$1,499.30	\$5,000.00	\$5,000.00
WATER METER LEASE				
21.2000.7700	\$33,893.29	\$33,893.29	\$32,890.00	\$0.00
CONTINGENCY				
21.2000.8800	\$3,028.86	\$4,664.27	\$3,055.00	\$3,000.00
WATER PROJECT				
21.2000.8900	\$8,868.60	\$8,103.94	\$10,000.00	\$10,000.00
RD LOAN				
21.2000.9000	\$136,439.02	\$0.00	\$0.00	\$0.00
RD LOAN PAYMENT				
21.2000.9010	\$45,416.00	\$45,416.00	\$45,416.00	\$45,416.00
STATE FEE				
21.2000.9100	\$4,734.75	\$4,734.75	\$4,735.00	\$4,750.00

\*\* PAID

# Budget Worksheet

## TOWN OF PEARISBURG

Account Description \ Account No	2014 Actual Amounts	2015 Actual Amounts	ESTIMATED 2016	Committee Recommended 2017
<b>PSBG/PSA SINKING FUND</b>				
21.2000.9200	\$11,629.00	\$11,629.00	\$11,629.00	\$11,629.00
<b>PUBLIC SERVICE AUTHORITY</b>				
21.2000.9300	\$307,304.03	\$285,109.40	\$335,000.00	\$365,000.00
<b>WATER TESTING FEES</b>				
21.2000.9350	\$1,331.40	\$1,277.20	\$1,250.00	\$1,400.00
<b>CAPITAL PROJECTS</b>				
21.2000.9421	\$0.00	\$2,983.74	\$15,000.00	\$15,700.00
	Town Hall Front Doors \$11,000 Locks Town Hall \$2700 Town Hall Rear Door \$2,000			
<b>LEAK SERVICES</b>				
21.2000.9600	\$1,375.30	\$1,249.54	\$1,250.00	\$1,250.00
<b>Total WATER DEPARTMENT</b>	<b>\$799,221.21</b>	<b>\$611,751.34</b>	<b>\$683,657.00</b>	<b>\$683,354.00</b>
<b>WAGES</b>				
22.2100.0200	\$97,152.20	\$102,475.98	\$105,173.00	\$108,268.00
<b>PART TIME ADMINISTRATIVE AIDE</b>				
22.2100.0300	\$0.00	\$10,842.26	\$11,256.00	\$11,678.00
<b>OVERTIME</b>				
22.2100.0400	\$11,807.07	\$10,459.01	\$9,500.00	\$9,000.00
<b>CHRISTMAS BONUS</b>				
22.2100.0500	\$379.01	\$600.99	\$601.00	\$601.00
<b>TRAINING</b>				
22.2100.1000	\$0.00	\$0.00	\$204.00	\$300.00

# Budget Worksheet

## TOWN OF PEARISBURG

Account Description \ Account No	2014 Actual Amounts	2015 Actual Amounts	ESTIMATED 2016	Committee Recommended 2017
ELECTRIC 22.2100.1500	\$38,361.94	\$36,380.87	\$35,000.00	\$35,500.00
TELEPHONE 22.2100.1600	\$5,804.30	\$5,386.88	\$4,900.00	\$5,000.00
LAB EQUIPMENT 22.2100.2000	\$4,767.08	\$3,377.06	\$4,000.00	\$4,000.00
OIL, GREASE 22.2100.2100	\$1,044.46	\$1,121.76	\$1,182.00	\$1,500.00
PARTS & REPAIR - EQUIPMT 22.2100.2200	\$13,475.43	\$12,899.79	\$13,000.00	\$13,000.00
AUDIT 22.2100.2300	\$3,300.00	\$3,425.00	\$3,525.00	\$3,600.00
PARTS & REPAIR-BUILDINGS 22.2100.2400	\$1,160.53	\$1,493.30	\$1,250.00	\$1,250.00
BONDS & INSURANCE 22.2100.4000	\$11,946.16	\$13,222.01	\$12,594.00	\$13,500.00
FICA 22.2100.4100	\$7,341.80	\$8,870.52	\$9,000.00	\$9,500.00
HOSPITALIZATION 22.2100.4200	\$26,584.20	\$29,349.00	\$30,537.00	\$32,811.00
VRS 22.2100.4300	\$14,566.66	\$15,433.36	\$15,819.00	\$16,132.00
CHEMICALS 22.2100.6500	\$9,399.75	\$7,058.90	\$9,500.00	\$9,500.00

# Budget Worksheet

TOWN OF PEARISBURG

Account Description \ Account No

	2014 Actual Amounts	2015 Actual Amounts	ESTIMATED 2016	Committee Recommended 2017
HARDWARE AND TOOLS 22.2100.7300	\$728.60	\$726.00	\$750.00	\$750.00
GASOLINE 22.2100.7400	\$1,710.64	\$2,540.60	\$2,107.00	\$2,100.00
PLUMBING SUPPLIES 22.2100.7500	\$3,946.32	\$2,534.56	\$4,000.00	\$4,000.00
GREASE NOZZLES 22.2100.7501	\$2,482.00	\$0.00	\$0.00	\$0.00
TRANSFER TO SPECIAL FUND 22.2100.8100	\$3,000.00	\$3,000.00	\$3,000.00	\$3,000.00
TRANSFER TO ESCROW 22.2100.8101	\$0.00	\$0.00	\$0.00	\$25,000.00
RD LOAN PAYMENT 22.2100.8111	\$22,708.00	\$22,708.00	\$22,708.00	\$22,708.00
BLUFF CITY BOND 22.2100.8200	\$4,793.70	\$55,982.70	\$55,983.00	\$55,983.00
PLANT EXPANSION LOAN 22.2100.8300	\$18,286.28	\$69,840.28	\$69,840.00	\$69,840.00
CONTINGENCY 22.2100.8800	\$2,514.45	\$3,672.54	\$2,750.00	\$2,750.00
INFLOW INFILTRATION 22.2100.9000	\$748.66	\$800.00	\$1,000.00	\$750.00
RBC GEAR BOX 22.2100.9110	\$1,999.98	\$6,497.02	\$23,610.00	\$0.00

# Budget Worksheet

## TOWN OF PEARISBURG

Account Description \ Account No	2014 Actual Amounts	2015 Actual Amounts	ESTIMATED 2016	Committee Recommended 2017
Town Shop Roof				
22.2100.9154	\$15,095.02	\$0.00	\$0.00	\$0.00
DRYING BEDS				
22.2100.9157	(\$32,085.00)	\$0.00	\$0.00	\$0.00
CAPITAL PROJECTS				
22.2100.9160	\$6,942.14	\$15,008.67	\$50,398.00	\$8,440.00
	* Front Counter \$3,000 * Firewall \$2000 * Clarifier \$3440			
SLUDGE				
22.2100.9300	\$2,622.58	\$2,624.65	\$2,700.00	\$2,700.00
DEQ PERMIT				
22.2100.9400	\$2,596.00	\$2,640.00	\$2,678.00	\$2,700.00
PUMPS (2)				
22.2100.9500	\$6,224.71	\$7,583.66	\$7,278.00	\$7,500.00
SRCAP GRANT				
22.2100.9600	\$16,204.41	\$5,930.67	\$15,000.00	\$0.00
TESTING				
22.2100.9700	\$851.00	\$683.61	\$900.00	\$1,000.00
<b>Total SEWER DEPARTMENT</b>	<b>\$328,460.08</b>	<b>\$465,169.65</b>	<b>\$531,743.00</b>	<b>\$484,361.00</b>
WAGES				
10.2200.0200	\$14,036.70	\$14,213.38	\$53,306.00	\$54,795.00
OVERTIME				
10.2200.0400	\$763.62	\$802.42	\$723.00	\$600.00
CHRISTMAS BONUS				
10.2200.0500	\$81.22	\$81.22	\$324.00	\$324.00

# Budget Worksheet

TOWN OF PEARISBURG.

Account Description \ Account No

	2014 Actual Amounts	2015 Actual Amounts	ESTIMATED 2016	Committee Recommended 2017
FUEL FOR HEAT 10.2200.1400	\$7,795.28	\$7,555.87	\$7,500.00	\$8,000.00
ELECTRIC 10.2200.1500	\$5,938.96	\$6,302.37	\$6,100.00	\$6,250.00
TELEPHONE 10.2200.1600	\$43.25	\$46.88	\$40.00	\$50.00
PARTS & REPAIRS 10.2200.1900	\$1,984.67	\$2,121.40	\$2,000.00	\$2,000.00
BONDS & INSURANCE 10.2200.4000	\$1,190.66	\$1,288.31	\$1,369.00	\$1,500.00
FICA 10.2200.4100	\$898.34	\$994.65	\$3,750.00	\$4,000.00
HOSPITALIZATION 10.2200.4200	\$6,210.03	\$5,343.00	\$15,846.00	\$17,023.00
VRS 10.2200.4300	\$1,851.55	\$2,105.45	\$7,750.00	\$8,164.00
SUPPLIES & LAUNDRY 10.2200.6500	\$3,369.12	\$3,615.95	\$3,500.00	\$3,500.00
HARDWARE & TOOLS 10.2200.7300	\$437.17	\$842.92	\$500.00	\$500.00
MAINTAINANCE ON BOILERS 10.2200.9000	\$2,330.50	\$2,739.34	\$2,399.00	\$2,500.00
TRASH CANS- GRANT 10.2200.9100	\$1,698.50	\$1,356.16	\$1,639.00	\$1,673.00

# Budget Worksheet

## TOWN OF PEARISBURG

Account Description \ Account No

	2014 Actual Amounts	2015 Actual Amounts	ESTIMATED 2016	Committee Recommended 2017
<b>Total BUILDING AND GROUNDS</b>	<b>\$48,629.57</b>	<b>\$49,409.32</b>	<b>\$106,746.00</b>	<b>\$110,879.00</b>
SALARY 10.2300.0100	\$20,040.28	\$23,732.08	\$0.00	\$0.00
CHRISTMAS BONUS 10.2300.0500	\$162.43	\$324.86	\$0.00	\$0.00
FUEL FOR HEAT 10.2300.1400	\$9,263.06	\$8,353.99	\$19,500.00	\$17,000.00
ELECTRIC 10.2300.1500	\$9,357.90	\$8,262.53	\$8,250.00	\$8,250.00
TELEPHONE 10.2300.1600	\$2,017.96	\$1,760.09	\$1,625.00	\$1,700.00
BONDS & INSURANCE 10.2300.4000	\$10,591.14	\$11,798.10	\$11,083.00	\$12,400.00
FICA 10.2300.4100	\$1,517.41	\$1,670.99	\$0.00	\$0.00
HOSPITALIZATION 10.2300.4200	\$5,389.65	\$5,156.40	\$0.00	\$0.00
VRS 10.2300.4300	\$3,050.34	\$3,519.97	\$0.00	\$0.00
SUPPLY & LAUNDRY 10.2300.6500	\$1,235.73	\$1,710.76	\$1,500.00	\$1,500.00
<b>Total COMMUNITY CENTER</b>	<b>\$62,625.90</b>	<b>\$66,289.77</b>	<b>\$41,953.00</b>	<b>\$40,350.00</b>

# Budget Worksheet

## TOWN OF PEARISBURG

Account Description \ Account No

2014 Actual  
Amounts

2015 Actual  
Amounts

ESTIMATED  
2016

Committee  
Recommended  
2017

WAGES  
10.2400.0200 \$34,160.63 \$34,488.91 \$35,150.00 \$36,386.00

OVERTIME  
10.2400.0400 \$0.00 \$196.96 \$50.00 \$50.00

CHRISTMAS BONUS  
10.2400.0500 \$162.43 \$162.43 \$162.00 \$162.00

PARTS & REPAIRS - VEHICLE  
10.2400.1900 \$22,144.89 \$23,569.00 \$21,000.00 \$19,000.00

BONDS & INSURANCE  
10.2400.4000 \$1,355.02 \$1,423.91 \$1,378.00 \$1,500.00

FICA  
10.2400.4100 \$2,123.36 \$2,206.12 \$2,300.00 \$2,500.00

HOSPITALIZATION  
10.2400.4200 \$14,340.60 \$14,340.60 \$14,691.00 \$15,788.00

VRS  
10.2400.4300 \$4,502.69 \$5,113.67 \$5,365.00 \$5,422.00

HARDWARE & TOOLS  
10.2400.7300 \$178.02 \$286.39 \$250.00 \$250.00

**Total EQUIPMENT OPERATIONS \$78,967.64 \$81,787.99 \$80,346.00 \$81,058.00**

WAGES, DIRECTOR  
10.2600.0100 \$27,616.45 \$26,507.92 \$31,081.00 \$32,074.00

WAGES, TEMPORARY HELP  
10.2600.0300 \$50,138.92 \$48,063.18 \$48,000.00 \$49,000.00

# Budget Worksheet

## TOWN OF PEARISBURG

Account Description \ Account No	2014 Actual Amounts	2015 Actual Amounts	ESTIMATED 2016	Committee Recommended 2017
WAGES UMPIRES, REFEREES 10.2600.0400	\$6,574.76	\$0.00	\$0.00	\$0.00
CHRISTMAS BONUS 10.2600.0500	\$54.15	\$162.43	\$162.00	\$162.00
ELECTRIC 10.2600.1500	\$13,565.59	\$9,764.96	\$10,000.00	\$10,000.00
TELEPHONE 10.2600.1600	\$1,968.55	\$1,530.06	\$1,600.00	\$1,600.00
MATERIAL FOR RESALE 10.2600.1800	\$7,802.08	\$6,038.99	\$6,500.00	\$7,000.00
BLDG & FACILITY REPAIRS 10.2600.1900	\$2,726.92	\$3,850.00	\$3,000.00	\$3,000.00
PARTS & REPAIRS EQUIPMENT 10.2600.2000	\$850.28	\$850.00	\$850.00	\$850.00
USE OF FACILITIES 10.2600.2100	\$759.86	\$412.25	\$0.00	\$0.00
COPY MACHINE 10.2600.2300	\$0.00	\$526.35	\$0.00	\$0.00
BONDS & INSURANCE 10.2600.4000	\$5,131.16	\$5,763.47	\$5,466.00	\$6,050.00
FICA 10.2600.4100	\$6,260.41	\$5,500.55	\$6,000.00	\$6,000.00
HOSPITALIZATION 10.2600.4200	\$15,040.35	\$12,160.40	\$4,200.00	\$6,486.00

# Budget Worksheet

## TOWN OF PEARISBURG

Account Description \ Account No

	2014 Actual Amounts	2015 Actual Amounts	ESTIMATED 2016	Committee Recommended 2017
VRS 10.2600.4300	\$2,553.20	\$4,099.28	\$5,018.00	\$4,779.00
OFFICE SUPPLIES 10.2600.6000	\$268.03	\$172.73	\$100.00	\$100.00
SUPPLIES 10.2600.6100	\$1,257.36	\$1,317.83	\$1,000.00	\$1,000.00
Permits (H D) 10.2600.6200	\$296.94	\$80.00	\$80.00	\$80.00
CHEMICALS 10.2600.6500	\$6,363.13	\$3,261.69	\$6,897.00	\$5,250.00
HARDWARE & TOOLS 10.2600.7300	\$285.04	\$366.22	\$300.00	\$300.00
REIMBURSE FOR GAS 10.2600.7400	\$187.50	\$518.15	\$400.00	\$400.00
LITTLE LEAGUE BASEBALL 10.2600.7700	\$493.00	\$1,848.01	\$600.00	\$600.00
TROPHIES, UNIFORMS, ETC. 10.2600.7800	\$4,097.00	\$4,216.38	\$7,500.00	\$4,000.00
FARM TO FORK 10.2600.7810	\$0.00	\$2,249.42	\$0.00	\$0.00
ATHLETIC EQUIPMENT/SUPPLY 10.2600.7900	\$2,531.45	\$2,593.26	\$3,000.00	\$2,500.00
MISCELLANEOUS 10.2600.8900	\$203.70	\$203.46	\$125.00	\$125.00

# Budget Worksheet

## TOWN OF PEARISBURG

Account Description \ Account No	2014 Actual Amounts	2015 Actual Amounts	ESTIMATED 2016	Committee Recommended 2017
<b>POOL FURNITURE</b>				
10.2600.9100	\$924.29	\$599.99	\$600.00	\$600.00
<b>WHITT RIVERBEND PARK</b>				
10.2600.9400	\$1,030.25	\$1,095.60	\$1,018.00	\$1,000.00
<b>Total RECREATION</b>	<b>\$158,980.37</b>	<b>\$143,752.58</b>	<b>\$143,497.00</b>	<b>\$142,956.00</b>
<b>SALARIES, LIBRARIAN, ASST</b>				
10.2700.0100	\$99,073.53	\$100,614.70	\$104,325.00	\$107,758.00
<b>JANITOR</b>				
10.2700.0200	\$13,990.24	\$14,213.19	\$0.00	\$0.00
<b>LIBRARY AIDE</b>				
10.2700.0300	\$11,380.96	\$11,477.13	\$11,449.00	\$11,875.00
<b>CHRISTMAS BONUS</b>				
10.2700.0500	\$682.20	\$622.65	\$601.00	\$601.00
<b>TRAVEL</b>				
10.2700.1000	\$153.45	\$0.00	\$100.00	\$300.00
<b>POSTAGE</b>				
10.2700.1300	\$374.00	\$392.00	\$375.00	\$375.00
<b>FUEL FOR HEAT</b>				
10.2700.1400	\$4,783.68	\$4,428.16	\$4,900.00	\$4,900.00
<b>ELECTRIC</b>				
10.2700.1500	\$9,479.20	\$8,804.08	\$8,500.00	\$8,500.00
<b>TELEPHONE</b>				
10.2700.1600	\$2,990.21	\$2,879.11	\$2,500.00	\$2,600.00
<b>TRAVEL AND TRAINING</b>				
	\$374.00	\$392.00	\$375.00	\$375.00

# Budget Worksheet

TOWN OF PEARISEBURG

Account Description \ Account No

	2014 Actual Amounts	2015 Actual Amounts	ESTIMATED 2016	Committee Recommended 2017
BOOKS 10.2700.1710	\$676.16	\$751.35	\$700.00	\$700.00
MAGAZINES 10.2700.1720	\$189.89	\$98.99	\$200.00	\$150.00
REPAIR/MAINTENANCE 10.2700.1900	\$643.60	\$1,785.70	\$1,788.00	\$1,750.00
COPY MACHINES-SUPP/MAINT 10.2700.2300	\$1,225.11	\$437.88	\$438.00	\$600.00
DUES & MEMBERSHIPS 10.2700.2400	\$524.00	\$538.00	\$542.00	\$550.00
BONDS & INSURANCE 10.2700.4000	\$10,386.96	\$11,323.44	\$10,835.00	\$11,800.00
FICA 10.2700.4100	\$8,952.32	\$9,016.38	\$8,450.00	\$8,750.00
HOSPITALIZATION 10.2700.4200	\$33,869.82	\$32,825.35	\$21,510.00	\$23,109.00
VRS 10.2700.4300	\$14,936.36	\$17,005.18	\$15,756.00	\$16,056.00
OFFICE SUPPLIES 10.2700.6000	\$42.34	\$89.31	\$75.00	\$75.00
LIBRARY BOOKS/EQUIPMENT 10.2700.7700	\$49,429.78	\$45,657.33	\$46,628.00	\$49,318.00
COMPUTER SERVICE 10.2700.7810	\$2,000.75	\$0.00	\$1,183.00	\$2,000.00
LIBRARY MONITORING				

# Budget Worksheet

## TOWN OF PEARISBURG

Account Description \ Account No

	2014 Actual Amounts	2015 Actual Amounts	ESTIMATED 2016	Committee Recommended 2017
MISCELLANEOUS				
10.2700.8900	\$189.48	\$188.10	\$175.00	\$175.00
PEST CONTROL				
10.2700.8910	\$0.00	\$0.00	\$2,115.00	\$0.00
SPECIAL PROGRAMS				
10.2700.9200	\$719.74	\$600.30	\$800.00	\$800.00
Total LIBRARY				
GENERAL				
10.2900.8900	\$266,693.78	\$263,748.33	\$243,945.00	\$252,742.00
	\$21,228.94	\$23,640.82	\$20,250.00	\$18,000.00
SHELTON PLACE				
10.2900.8920	\$1,500.00	\$11,250.00	\$21,380.00	\$14,620.00
	DAHLIAS \$7,000			
	VACANT \$7,620 (12)			
Total CONTINGENCIES				
WAGES				
21.3000.0100	\$22,728.94	\$34,890.82	\$41,630.00	\$32,620.00
	\$48,929.86	\$56,285.65	\$58,368.00	\$59,891.00
CHRISTMAS BONUS				
21.3000.0500	\$81.21	\$243.64	\$244.00	\$244.00
PRINTING				
21.3000.1200	\$1,434.48	\$1,755.68	\$1,800.00	\$1,800.00
POSTAGE				
21.3000.1300	\$6,212.73	\$5,349.15	\$5,200.00	\$5,200.00
FUEL FOR HEAT				
21.3000.1400	\$3,480.28	\$2,518.72	\$2,250.00	\$2,500.00

# Budget Worksheet

## TOWN OF PEARISBURG

Account Description \ Account No

	2014 Actual Amounts	2015 Actual Amounts	ESTIMATED 2016	Committee Recommended 2017
ELECTRICITY 21.3000.1500	\$6,292.72	\$5,813.71	\$5,750.00	\$5,750.00
TELEPHONE 21.3000.1600	\$4,721.79	\$4,529.53	\$4,150.00	\$4,300.00
PARTS, REP. VEHICLE 21.3000.1900	\$720.14	\$750.00	\$750.00	\$750.00
COPY MACHINE 21.3000.2300	\$0.00	\$1,481.05	\$1,500.00	\$1,500.00
BONDS & INSURANCE 21.3000.4000	\$1,519.39	\$1,559.34	\$1,520.00	\$1,750.00
FICA 21.3000.4100	\$3,505.56	\$3,959.18	\$4,150.00	\$4,580.00
HOSPITALIZATION 21.3000.4200	\$12,514.80	\$10,499.40	\$10,755.00	\$11,555.00
VRS 21.3000.4300	\$6,675.87	\$8,334.92	\$8,741.00	\$8,924.00
OFFICE SUPPLY 21.3000.6000	\$1,505.93	\$1,496.41	\$1,700.00	\$1,750.00
COPY PAPER 21.3000.6100	\$400.00	\$549.69	\$550.00	\$550.00
GASOLINE 21.3000.7400	\$587.73	\$455.92	\$350.00	\$400.00
WEARING APPAREL 21.3000.7900	\$3,443.07	\$4,854.95	\$6,000.00	\$6,000.00

# Budget Worksheet

## TOWN OF PEARISBURG

Account Description \ Account No	2014 Actual Amounts	2015 Actual Amounts	ESTIMATED 2016	Committee Recommended 2017
COMPUTER UPGRADES				
21.3000.9100	\$1,224.00	\$1,236.26	\$1,111.00	\$1,250.00
COMPUTER SERVICE CONTRACT				
21.3000.9110	\$2,399.70	\$2,210.00	\$1,800.00	\$6,250.00
	NEW COMPUTER SERVICE 50% - \$4500 EMAIL BACK-UP 50% - \$1750			
COMPUTER SOFTWARE MAINTENANCE				
21.3000.9200	\$7,200.53	\$5,763.20	\$8,525.00	\$8,525.00
DEPRECIATION				
21.3000.9500	\$52,076.00	\$0.00	\$0.00	\$0.00
Total UTILITY SERVICES	\$164,925.79	\$119,646.40	\$125,214.00	\$133,469.00
FIRE TRUCK				
10.4000.4600	\$39,345.39	\$40,664.00	\$39,898.00	\$40,111.00
MUNICIPAL BUILDING LOAN				
10.4000.4700	\$45,920.03	\$44,668.00	\$44,870.00	\$45,040.00
FIRE STATION				
10.4000.4800	\$72,288.87	\$103,372.90	\$102,246.00	\$104,135.00
SHOP LOAN				
10.4000.5000	\$15,096.72	\$0.00	\$0.00	\$0.00
Total DEBT SERVICE	\$172,651.01	\$188,704.90	\$187,014.00	\$189,286.00
7-DAY DEMO				
10.5000.1000	\$0.00	\$0.00	\$0.00	\$29,000.00
CAPITAL PROJECTS				
10.5000.1103	\$0.00	\$0.00	\$5,508.00	\$0.00

# Budget Worksheet

TOWN OF PEARISBURG

Account Description \ Account No	2014 Actual Amounts	2015 Actual Amounts	ESTIMATED 2016	Committee Recommended 2017
Police Vehicle 10.5000.1501	\$19,570.20	\$29,469.50	\$42,875.00	\$34,500.00
POLICE RADAR 10.5000.1504	\$0.00	\$0.00	\$1,795.00	\$1,895.00
CAPITAL PROJECTS 10.5000.1510	\$19,285.01	\$18,535.00	\$0.00	\$1,335.00
RURAL DEVELOPMENT FIRE STATION 10.5000.1604	SHOTGUNS (7) \$352,929.53	\$0.00	\$0.00	\$0.00
CAPITAL PROJECTS 10.5000.1607	\$2,891.00	\$0.00	\$4,920.00	\$0.00
VDOT Revenue Sharing 10.5000.1801	\$58,170.00	\$60,000.00	\$120,000.00	\$60,000.00
Paving Contract 10.5000.1802	\$0.00	\$60,000.00	\$120,000.00	\$60,000.00
CAPITAL PROJECTS 10.5000.1810	\$13,200.00	\$6,517.62	\$7,000.00	\$0.00
Community Center 10.5000.2301	\$14,798.87	\$33,452.72	\$14,361.00	\$10,750.00
ROOF REPLACEMENT 10.5000.2302	\$0.00	\$0.00	\$0.00	\$25,000.00
CAPITAL PROJECTS 10.5000.2600	\$0.00	\$3,500.00	\$5,750.00	\$3,600.00
	LAWN MOWER \$2900 POOL DOOR \$700			

# Budget Worksheet

## TOWN OF PEARISBURG

Account Description \ Account No	2014 Actual Amounts	2015 Actual Amounts	ESTIMATED 2016	Committee Recommended 2017
Total Capital Projects	\$480,844.61	\$211,474.84	\$322,209.00	\$226,080.00

Totals: \$4,397,200.88 \$4,108,468.44 \$4,438,852.00 \$4,341,142.00

**SEWER ESCROW FUND**

CATEGORY & LINE ITEM	ACTUAL FY 14-15	ESTIMATED FY 15-16	PROPOSED FY16-17
<b>REVENUE</b>			
Revenue - June 30	182,773.85	158,181.77	133,405.18
Transfer In	0.00	0.00	25,000.00
Interest	407.92	223.41	600.00
<b>TOTAL</b>	<b>\$183,181.77</b>	<b>\$158,405.18</b>	<b>\$159,005.18</b>
<b>Expenditure</b>			
Transfer out	25,000.00	25,000.00	0.00
<b>TOTAL</b>	<b>\$25,000.00</b>	<b>\$25,000.00</b>	<b>\$0.00</b>
Fund Balance	\$158,181.77	\$133,405.18	\$159,005.18

**SEWER SPECIAL FUND**

CATEGORY & LINE ITEM	ACTUAL FY14-15	ESTIMATED FY15-16	PROPOSED FY16-17
<b>REVENUE</b>			
Revenue - June 30	46,167.00	52,239.46	58,504.63
Transfer	3000.00	3000.00	3,000.00
Narrows	3000.00	3000.00	3,000.00
Sale of Surplus	0.00	0.00	0.00
Interest	72.46	265.17	300.00
<b>TOTAL</b>	<b>\$52,239.46</b>	<b>\$58,504.63</b>	<b>\$64,804.63</b>
<b>EXPENDITURE</b>			
Repairs	0.00	0.00	1,000.00
<b>TOTAL</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$1,000.00</b>
<b>FUND BALANCE</b>	<b>\$52,239.46</b>	<b>\$58,504.63</b>	<b>\$63,804.63</b>

Excel/Regina/Budget/Special17.xls

LIBRARY DONATION			
CATEGORY & LINE ITEM	ACTUAL FY14-15	ESTIMATED FY15-16	PROPOSED FY16-17
<b>REVENUE</b>			
Revenue - June 30	15,657.75	21,308.65	23,287.27
Contribution	5,542.34	1,860.20	2,000.00
Interest	108.56	118.42	120.00
<b>TOTAL</b>	<b>\$21,308.65</b>	<b>\$23,287.27</b>	<b>\$25,407.27</b>
<b>EXPENDITURE</b>			
Project	0.00	0.00	0.00
<b>TOTAL</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>FUND BALANCE</b>	<b>\$21,308.65</b>	<b>\$23,287.27</b>	<b>\$25,407.27</b>

COMMUNITY CENTER			
CATEGORY & LINE ITEM	ACTUAL FY14-15	ESTIMATED FY15-16	PROPOSED FY16-17
<b>REVENUE</b>			
Revenue - June 30	4,542.63	4,275.99	4,425.99
Donation	1,858.00	150.00	300.00
Interest	0.00	0.00	0.00
<b>TOTAL</b>	<b>\$6,400.63</b>	<b>\$4,425.99</b>	<b>\$4,725.99</b>
<b>EXPENDITURE</b>			
Projects	2,124.64	0.00	1,000.00
<b>TOTAL</b>	<b>\$2,124.64</b>	<b>\$0.00</b>	<b>\$1,000.00</b>
<b>FUND BALANCE</b>	<b>\$4,275.99</b>	<b>\$4,425.99</b>	<b>\$3,725.99</b>

.Excel/Regina/Budget/Special17.xls

<b>FIRE TRUCK FUND</b>			
<b>CATEGORY &amp; LINE ITEM</b>	<b>ACTUAL FY14-15</b>	<b>ESTIMATED FY15-16</b>	<b>PROPOSED FY16-17</b>
<b>REVENUE</b>			
Revenue - June 30	69,190.19	62,552.27	55,754.27
Transfer from Gen. Fund	28,881.00	28,500.00	28,500.00
County Aid	4,500.00	4,500.00	4,500.00
Interest	645.58	100.00	100.00
<b>TOTAL</b>	<b>\$103,216.77</b>	<b>\$95,652.27</b>	<b>\$88,854.27</b>
<b>EXPENDITURE</b>			
Fire Truck	40,664.50	39,898.00	39,898.00
<b>TOTAL</b>	<b>\$40,664.50</b>	<b>\$39,898.00</b>	<b>\$39,898.00</b>
<b>FUND BALANCE</b>	<b>\$62,552.27</b>	<b>\$55,754.27</b>	<b>\$48,956.27</b>

<b>FIRE DEPARTMENT BUILDING FUND</b>			
<b>CATEGORY &amp; LINE ITEM</b>	<b>ACTUAL FY14-15</b>	<b>ESTIMATED FY15-16</b>	<b>PROPOSED FY16-17</b>
<b>REVENUE</b>			
Revenue -June 30	355,001.63	322,030.10	287,628.16
Donations	17,006.80	15,000.00	15,000.00
Interest	21.67	598.06	2,000.00
<b>TOTAL</b>	<b>\$ 372,030.10</b>	<b>\$ 337,628.16</b>	<b>\$ 304,628.16</b>
<b>EXPENDITURE</b>			
Transfer out - GF	50,000.00	50,000.00	50,000.00
<b>TOTAL</b>	<b>\$50,000.00</b>	<b>\$50,000.00</b>	<b>\$50,000.00</b>
<b>FUND BALANCE</b>	<b>322,030.10</b>	<b>287,628.16</b>	<b>254,628.16</b>

Bxcel/Regina/Budget/Special17.xls

**PEARISBURG/PSA SINKING FUND**

<b>CATEGORY &amp; LINE ITEM</b>	<b>ACTUAL FY14-15</b>	<b>ESTIMATED FY15-16</b>	<b>PROPOSED FY16-17</b>
<b>REVENUE</b>			
Balance	1,094.63	1,094.83	1,095.35
PSA	5,814.74	5,814.77	5,814.77
Pearisburg	5,814.26	5,814.77	5,814.77
Interest	0.20	0.45	0.45
<b>TOTAL</b>	<b>\$12,723.83</b>	<b>\$12,724.82</b>	<b>\$12,725.34</b>
<b>EXPENDITURE</b>			
Construction	11,629.00	11,629.47	11,629.47
<b>TOTAL</b>	<b>\$11,629.00</b>	<b>\$11,629.47</b>	<b>\$11,629.47</b>
<b>FUND BALANCE</b>	<b>\$1,094.83</b>	<b>\$1,095.35</b>	<b>\$1,095.87</b>

Excel/Regina/Budget/Special17.xls

**DOWNTOWN GRANT**

<b>CATEGORY &amp; LINE ITEM</b>	<b>ACTUAL FY14-15</b>	<b>ESTIMATED FY15-16</b>	<b>PROPOSED FY16-17</b>
<b>REVENUE</b>			
Fund Balance June 30	300.00	300.00	300.00
Initial Deposit	0.00	0.00	0.00
CDBG Funds	0.00	0.00	0.00
Private Match	0.00	0.00	0.00
<b>TOTAL</b>	<b>\$300.00</b>	<b>\$300.00</b>	<b>\$300.00</b>
<b>EXPENDITURE</b>			
CDBG Funds	0.00	0.00	0.00
Private Match	0.00	0.00	0.00
Refund Initial Deposit	0.00	0.00	0.00
<b>TOTAL</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>FUND BALANCE</b>	<b>\$300.00</b>	<b>\$300.00</b>	<b>\$300.00</b>

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**FARMERS MARKET FUND**

<b>CATEGORY &amp; LINE ITEM</b>	<b>ACTUAL FY14-15</b>	<b>ESTIMATED FY15-16</b>	<b>PROPOSED FY16-17</b>
<b>REVENUE</b>			
Fund Balance June 30	0.00	2,291.65	7,087.37
Initial Deposit	300.00	0.00	0.00
Farm Table	5,237.42	10,000.00	10,000.00
Vendor fees	1,475.00	2,000.00	2,000.00
Farm to Fork Class	2,676.00	3,420.00	3,500.00
Merchandise	400.50	175.00	100.00
Sponsorship	290.00	0.00	100.00
Other Tokens	0.00	300.00	300.00
EBT-SNAP	179.00	228.00	250.00
SNAP Grant	0.00	2,000.00	0.00
Other	23.00	1,665.00	100.00
Special Event	347.50	797.50	750.00
<b>TOTAL</b>	<b>\$10,928.42</b>	<b>\$22,877.15</b>	<b>\$24,187.37</b>
<b>EXPENDITURE</b>			
Farm Table Staff	1,491.82	2,800.00	2,500.00
Farm Table Material	4,055.43	7,500.00	7,500.00
Farm to Fork Class	2,177.52	2,512.23	2,500.00
Sales Tax	0.00	450.00	500.00
Meals Tax	0.00	350.00	400.00
EBT-SNAP	336.00	122.00	250.00
Other	0.00	1,013.57	200.00
SNAP Grant	0.00	90.00	250.00
Special Event	276.00	951.98	900.00
Refund Initial Deposit	300.00	0.00	0.00
<b>TOTAL</b>	<b>\$8,636.77</b>	<b>\$15,789.78</b>	<b>\$15,000.00</b>
<b>FUND BALANCE</b>	<b>\$2,291.65</b>	<b>\$7,087.37</b>	<b>\$9,187.37</b>

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Vittum briefed Council on the proposed Cigarette Tax Ordinance 2016-02 Clark asked if the merchants were aware of the proposed tax. Vittum stated that it was in the budget notice that went in the local paper for two weeks and letters will be going out to let businesses know of the change. Journell asked how the Budget Committee came up with the rate. Vittum stated that staff had met with Rich Creek and they gave their estimate of around \$25,000. He stated that Pearisburg has more stores. Munsey stated that this is how you drive people out of the United States. He stated that citizens are taxed already on cigarettes. Harrell stated that the Town is limited on revenue options.

Harrell made a motion to approve and adopt Cigarette Tax Ordinance 2016-02 which will become effective August 1, 2016. Eaton seconded the motion. Voting yes: Mayor Dickerson; Council Members Williams, Journell, Harrell, Clark and Eaton. Voting no: Munsey. The motion carried by a vote of 6 to 1.

**ADOPTED: JUNE 21, 2016**

**ORDINANCE NO: 2016-02**

**AN ORDINANCE TO AMEND CHAPTER 66 TAXATION OF THE CODE OF THE TOWN OF PEARISBURG, VIRGINIA, 1979, AS AMENDED, BY ADDING A NEW ARTICLE VII, SECTION 200 CIGARETTE TAX**

**BE IT ORDAINED**, by the Town Council of the Town of Pearisburg, Virginia, 6 of the elected members concurring, that:

**Ch. 66 Sec. 200. Definitions:**

The following words, terms and phrases, when used in this article, shall have the meanings ascribed to them in this section, except where the context clearly indicates a different meaning:

*Agent* means every local dealer and other person who shall be authorized by the Treasurer to purchase and affix decals to packages of cigarettes under the provisions of this article.

*Cigarette* any roll of any size or shape for smoking, whether filtered or unfiltered, with or without a mouthpiece, made wholly or partly of cut, shredded or crimped tobacco or other plant or substitute for tobacco, whether the same is flavored adulterated or mixed with any other ingredient, if the wrapper cover is made of any material other than leaf tobacco or homogenized leaf tobacco, regardless of whether the roll is labeled or sold as a cigarette by any other name. Dealer means every manufacturer, jobber, wholesale dealer or other person who supplies a seller with cigarettes.

*Dealer* means every manufacturer, jobber, wholesale dealer or other person who supplies a seller with cigarettes.

*Decal* means the small gummed piece of paper or decalcomania to be sold by the Treasurer and to be affixed by an agent to every package of cigarettes sold at retail in the town. Decal also denotes any insignia or symbol printed by a meter machine upon any such package under the authorization of the Treasurer.

*Treasurer* means the Treasurer of the town and every person duly authorized by him to serve as his representative.

*Package* means every package, box, can or other container of any cigarettes, irrespective of the material from which such container is made, to which the internal revenue decal of the United States government is required to be affixed by and under federal statutes and regulations and in which retail sales of such cigarettes are normally made or intended to be made.

*Purchaser* means every person to whom the title to any cigarettes is transferred by a seller within the town.

*Sale* means every act or transaction, irrespective of the method or means employed, including the use of vending machines and other mechanical devices, whereby title to any cigarettes shall be transferred from the seller to any other person within the town.

*Seller* means every person engaged in the business of selling cigarettes who transfers title or in whose place of business title to any such cigarettes is transferred within the town for any purpose other than resale.

#### **Ch. 66 Sec. 201. Levy; amount:**

There is levied and imposed by the town, in addition to any and all other taxes which may be or have been imposed, a tax to be paid and collected as provided in this article on each and every sale made in the town of cigarettes in the kind and manner required in this article; and the rate or amount of tax levied or imposed on cigarettes shall be at the rate of \$0.10 per pack of cigarettes.

#### **Ch. 66 Sec. 202. Decals; duties of Treasurer generally:**

- (a) The Treasurer shall acquire, keep and sell necessary decals to local dealers and other agents, the decals to be of such denominations and quantities as may be necessary for the payment of the tax imposed in this article.
- (b) The Treasurer may from time to time and as often as he deems advisable provide for the issuance and exclusive use of decals of a new design and forbid the use of decals of any other design. The Treasurer is empowered to make and carry into effect such reasonable rules and regulations relating to the preparation, furnishing, sale and redemption of decals as he may deem necessary. In redeeming decals or making refund for destroyed decals, he shall not in any case refund more than 90 percent of the face value of such redeemed or destroyed decals. He is further authorized and empowered to prescribe the method to

be employed, the conditions to be observed, and any other necessary requirements not contrary to this article in the use of meter machines for printing upon packages of cigarettes insignia to represent the payment of the tax and in lieu of decals.

(c) The Treasurer is further authorized and empowered to:

- (1) Prescribe, adopt, promulgate and enforce rules and regulations relating to the method and means to be used in the cancellation of decals and any other matters pertaining to the administration and enforcement of the provisions of this article; and
- (2) Delegate his powers to agents or others, including the police officers of the town.

**Ch. 66 Sec. 203. Inspection of Records, Premises, etc:**

The Treasurer is empowered to examine books, records, invoices and papers related to purchases, sales, etc., of cigarettes, and to examine all cigarettes in and upon any premises where they are placed, stored, sold, offered for sale or displayed for sale by a seller.

**Ch. 66 Sec. 204. Seizure and disposition of untaxed cigarettes:**

- (a) If the Treasurer discovers any cigarettes subject to the tax imposed under this article, but upon which such tax has not been paid and upon which decals have not been affixed or evidence or payment shown by printed markings of a meter machine in compliance with the provisions of this article, the Treasurer or duly authorized agents or officers, or any of them, are authorized and empowered to seize and take possession forthwith of such cigarettes, which shall thereupon be deemed to be forfeited to the town. Such cigarettes forfeited may, within a reasonable time thereafter, and after written notice is posted at the front door of the municipal building at least five days before the date given in the notice for sale, shall sell such cigarettes in the place designated in such notice. No credit from any sale or other disposition shall be allowed toward any tax or penalties owed. The Treasurer shall collect the tax due together with a penalty in the amount of 50 percent and the cost incurred in such proceedings. The seizure and sale of any cigarettes shall not be deemed to relieve any person of any other penalties provided in this article.
- (b) Cigarettes found in quantities of more than six cartons within the town shall be conclusively presumed for sale or use within the town and may be seized and confiscated if:
  - (1) They are in transit, and are not accompanied by a bill of lading or other document indicating the true name and address of the consignor or seller and of the consignee or purchaser, and the brands and quantity of cigarettes so transported, or are in transit and accompanied by a bill of lading or other document which is false or fraudulent, in whole or in part;

(2) They are in transit and are accompanied by a bill of lading or other document indicating:

- a. A consignee or purchaser in another state or the District of Columbia who is not authorized by the law of such other jurisdiction to receive or possess such cigarettes on which the taxes imposed by such other jurisdiction have not been paid, unless the tax of the state or District of Columbia destination has been paid and the cigarettes bear the tax decals of that state or District of Columbia; or
- b. A consignee or purchaser in the Commonwealth but outside the town who does not possess a state sales and use tax certificate, a state retail cigarette license and, where applicable, both a business license and retail cigarette license issued by the local jurisdiction of destination; or

(3) They are not in transit and the tax has not been paid, nor have approved arrangements for payment been made; however, this subsection shall not apply to cigarettes in the possession of distributors or public warehouses which have filed notice and appropriate proof with the town that those cigarettes are temporarily within the town and will be sent to consignees or purchasers outside the jurisdiction in the normal course of business.

**Ch. 66 Sec. 205. Duties of Dealers, Agents and Sellers generally:**

- (a) Every local dealer in cigarettes and every agent appointed under this section shall purchase necessary decals from the Treasurer to pay the tax imposed under this article and shall affix or cause to be affixed a decal of the monetary value provided by this article to each package of cigarettes prior to delivering or furnishing such cigarettes to any seller who is not also an agent.
- (b) Nothing contained in this section shall be deemed to preclude any dealer from authorizing and employing any agent to purchase and affix such decals in his behalf or to have a decal meter machine used in lieu of decals to effectuate the provisions of this article.
- (c) Decals or printed markings of a meter machine shall be placed upon each package of cigarettes in such manner as to be readily visible to the purchaser.
- (d) It shall be the responsibility of every seller to determine that each package of cigarettes offered for sale shall have a proper decal affixed in compliance with the provisions of this article.

- (e) If inspection by the agents of the town discloses packages of cigarettes with no decal or decals improperly placed, the seller, when such cigarettes were obtained from a local dealer, shall immediately notify such dealer; and upon such notification, such dealer shall forthwith either affix to such package or container or item with no decal or decals improperly placed the proper amount of decals or shall replace such package, etc., with others to which decals have been properly affixed. If a seller, who is not also an agent, acquires or has in his possession cigarettes with no decal or decals improperly placed from any person other than a local dealer, the seller shall forthwith notify the Treasurer of such fact. The Treasurer shall thereupon affix or cause to be affixed the proper decals to such cigarettes. The cost of such decals at face value shall be advanced by such seller. The Treasurer shall thereupon affix the appropriate decal at such agent's place of business.
- (f) If any packages of cigarettes are found in the possession of a seller without proper decals or authorized printed markings on the package, and the seller is unable to submit evidence establishing that he received such packages, containers, etc., within the immediately preceding 48 hours, and that he has not offered the packages for sale, it shall be presumed that such packages, containers, etc., are being kept in violation of the provisions of this article; and the seller shall be subject to the penalties provided for in this article, even though such seller is also an agent.
- (g) The Treasurer, by proper rules and regulations, may require every local dealer, agent or seller to cancel decals upon all packages of cigarettes in his possession.
- (h) Every local dealer and seller shall maintain and keep for a period of at least two years such records of cigarettes received and sold by him as may be required by the Treasurer. Such records shall be made available for examination in the town by the Treasurer upon demand, and to make available the means, facilities and opportunities for making any such examinations at all reasonable times.

**Ch. 66 Sec. 206. Disposition of Revenue:**

Revenues derived from the tax imposed in this article shall be deposited by the Treasurer to the credit of the general fund of the town for utilization for such legal purposes as the council may determine

**Ch. 66 Sec. 207. Violations:**

- (a) Forging, altering decals and markings of meter machine. It shall be unlawful for any person falsely or fraudulently to make, forge, alter or counterfeit any decal or the printed marking of a meter machine; to procure or cause to be made, forged, altered or counterfeited decals or printed markings of a meter machine; or to knowingly and willfully alter, publish, pass or tender as true any false, altered, forged or counterfeited decal or printed marking of a meter machine.
- (b) Selling of untaxed products through vending machines. It shall be unlawful for any person to sell and dispense through a vending machine or other mechanical device any

cigarettes upon which the tax imposed by this article has not been paid and upon which evidence of the payment is not shown on each package of such cigarettes.

**Ch. 66 Sec. 208. Criminal Penalties:**

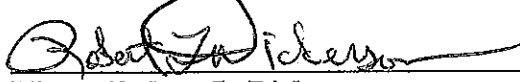
It shall constitute a class 1 misdemeanor for any person to violate or fail to comply with any provision of this article or to forget, alter, steal, or use without paying for any stamped or metered insignia described in this Article. Conviction shall not relieve any person from payment of the tax as provided in this article. Each violation or failure shall be a separate offense.

**Ch. 66 Sec. 209 – 229 RESERVED.**

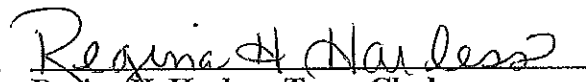
**This ordinance shall be in effect August 1, 2016.**

**This 21st day of June, 2016.**

**APPROVED:**

  
Mayor Robert L. Dickerson

**ATTEST:**

  
Regina H. Harless, Town Clerk

Mayor Dickerson stated that Council needed to make a decision on the Consultant Position and what they want the Scope of Work to be for 2016 -2017 Budget year. He stated that Kevin Byrd with the New River Valley Regional Commission is working on planning grants. Harrell stated that the big matching ones are what concerns her. Clark asked if we wanted to move forward with the person who writes the grant benefiting from it. She asked if we want to hire a grant writer only. She would like to see more definition on what will be included. She stated that Dianne Dinger is a personal friend of hers and she feels that Dinger is very busy with the Farmers Market. She is not sure if some of the items have been completed on the description. Clark suggested getting some resumes so it's not exclusive to one person. She stated that Dinger was doing the Small Town as a consultant that the Grant pays for the market portion.

Eaton asked what the \$10,000 covers. Vittum stated that if Council plans to use a consultant a decision will need to be made on what Council wants accomplished. He stated that it was not unusual for the grant writer to be paid out of the grant. Clark stated that the issue she has is the person managing benefits as well as the whole family. Vittum stated that the contract

has been with Flavours and not the individual. Clark stated that the County went this road and they did not think it was ethical or right. She feels we could handle this a little different.

Vittum stated that if Council wants to move forward and there is a change in direction Council needs to determine what they want accomplished. He stated that until you know what you want you don't know who you need. Clark stated that she is focused on the downtown area and downtown merchants. She felt that Council needs to have events for them and create a data base. She would like to get a Main Street Grant and place historical markers in the downtown. She would like to see improvements made in the downtown area. Eaton felt like we needed to include all Pearisburg businesses and not just downtown ones. She would like to see the Dairy Queen area spruced up. Clark would like to continue the Trick or Treat Trail, Scarecrow Festival and Christmas Stroll. She would like to expand the Halloween event.

Clark asked if Objectives 6 and 7 listed in the Building Small Town Tourism in Pearisburg were completed. She suggested the consultant speaking to the building landlords about cleaning or replacing the awnings. She felt they were filthy and it made Pearisburg look bad. Vittum stated that he felt they were not cared for by the owners and have started to deteriorate after 10 years. Clark felt it best to take them down.

Eaton asked if Council wanted to include how to proceed in year 3 with the Farmers Market. Journell felt it should be separated from the consultant. She thought the market had done well for 2 years. She thinks we have a good grasp on things. She feels Council has the resources within the town employees and it could be maintained. She did not think we need to rely on someone to keep the market going. She stated that Council may have to do a few things here and there but it should run itself. She has some ideas about that she would share at a later time. Journell thinks Council needs to simply be more specific on what we want for the future.

Vittum stated that Council is looking at a \$10,000 scope of work. He stated that sustainability of the market for 3 to 5 years needs to be addressed. He explained that there is a lot involved in reaching out to the market community to obtain vendors. He stated that someone is needed to set-up and coordinate market events. Council needs to decide what type of products are sold at the market. Eaton asked what was the most vendors so far this season. Vittum stated that there had been 5. Eaton commented that last Thursday there was only 2 vendors. Vittum stated that with all the rain this year the crops have been a problem. Clark asked after we were

no longer under a grant could we not sell whatever we wanted. Eaton stated that Council needs to do what is best for Pearisburg. Journell stated that you have to keep in mind you have opened it up to the locals. She stated that the vendors will need to realize we are not a rich county competition won't hurt them. Council discussed the vendor at Narrows and how he goes to North Carolina to purchase his products then comes back and sells them.

Eaton stated that Council needed to discuss the Consultant portion of the job. Harrell had a question about the equipment that was purchased for the kitchen at the Community Center under the grant. She heard we have to keep it for five years. Vittum answered that he would check on that. He stated that we could allow someone else to use the equipment. Harrell asked if the Town had to keep the Farm Table going to meet equipment requirements. Harrell was not sure about the grant stipulations.

Vittum stated that there were grant funds available to apply for to build on the grant we currently have. Clark asked if the money in the Farmers Market account is controlled by the Town. Vittum stated that it has been set aside to manage the market in year 3. Clark stated that she would rather the town run it alone for a couple years. Eaton stated that something has to be decided by December. She stated that things needed to be lined up and ready. Vittum stated that some vendors say it's a struggle to be at the market each week and would like to bring their products to a booth jointly run at the market. Vittum suggested Council decide if they would like the market to remain a town function or run it as a "Friends of the Market" similar to Blacksburg.

Council reviewed a list that Clark suggested on items for the upcoming consultant description. Eaton is concerned about the appearance of vacant properties in town. She stated that the County was doing a good job with tourism and working with us. She felt that Council needed to focus on the businesses. Clark would like the consultant to focus on incentives for new businesses coming to town. She would like a package put together to promote Pearisburg. We need to market Pearisburg to encourage businesses to come to town. She stated that other localities are working with revitalization grants. Vittum stated that he hopes to hear something from DHCD for the Planning Grant. There is an emphasis to use the New River as a link between the towns for an economic source.

Clark and Eaton had met with the merchants recently and they did not know we had a consultant to help with events. The merchants have been trying to do things on their own. Eaton stated that the businesses are willing to do their part. Vittum stated that there was a lot of running around and delivering information to the merchants to get the word out on the events we have been doing. Harrell asked if we hire a consultant and its Dianne Dinger why are we hiring Flavours. Vittum explained that Flavours is Dinger's business and she pays the ones she has assisting her directly from Flavours.

Vittum talked about grant cycles and suggested putting together proposals in the summer to be ready for submittal. Eaton asked if the Grant Committee was meeting on a regular basis. Clark stated that they had met a few times. Clark and Vittum will work on a better job description and bring it back to council. Clark asked Council if they wanted to bid out the consultant job. Eaton suggested staff and the Grant Committee work on a job description and an ad to bid out the consultant job to be approved at the July council meeting. She suggested the town advertise the position until the end of July. Clark asked where Council recommended advertising. Clark suggested the Virginian Leader, Roanoke Times and town website. Vittum will set up a meeting with Clark and Journell to create the job description.

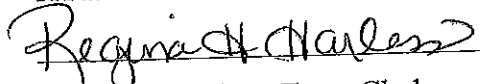
There being no further business the meeting was adjourned.

APPROVED:



Mayor Robert L. Dickerson

ATTEST:



Regina H. Harless, Town Clerk