



Town Council Adopted Budget for FY 2023-2024

General Fund Summary

	Actual FY 19-20	Actual FY 20-21	Actual FY 21-22	Adopted FY 22-23	Recommended FY 23-24
Revenues					
Local to the Town	\$526,518	\$516,652	\$470,628	\$495,850	\$615,600
From the County	\$19,340	\$35,562	\$60,000	\$17,850	\$20,000
From the State	\$90,174	\$122,337	\$181,997	\$383,700	\$100,600
From the Federal Government	\$1,259	\$100,000	\$318,366	\$377,858	\$10,000
Return on Investments	\$6,948	\$669	\$1,133	\$1,000	\$9,000
Total	\$644,239	\$775,220	\$1,032,125	\$1,276,258	\$755,200
Expenditures					
Administrative	\$197,831	\$214,965	\$335,012	\$235,570	\$217,306
Capital Improvements	\$27,308	\$21,758	\$193,678	\$272,000	\$53,000
Community Development	\$8,943	\$11,000	\$5,809	\$22,000	\$13,500
DMV Select	\$0	\$22	\$115,206	\$112,935	\$0
Farmers Market	\$5,234	\$10,009	\$9,753	\$10,000	\$10,000
Flood Control & Emergency	\$31,041	\$122,831	\$22,563	\$27,365	\$26,085
Municipal Building	\$16,793	\$17,702	\$10,016	\$9,800	\$8,600
Parks & Trails	\$19,310	\$10,469	\$12,540	\$14,000	\$10,000
Police	\$252,225	\$245,992	\$241,033	\$269,598	\$295,125
Streets	\$46,203	\$48,065	\$79,052	\$86,520	\$95,257
Tourism & Economic Development	\$14,161	\$17,988	\$64,847	\$18,400	\$14,000
Town Planning	\$22,080	\$44	\$77,239	\$119,850	\$1,000
Total	\$641,129	\$720,845	\$1,166,746	\$1,198,038	\$743,873
Annual Growth (Reduction) in the Reserve Fund:					
	\$3,110	\$54,375	-\$134,622	\$78,220	\$11,327

Town Council Adopted Budget for FY 2023-2024

General Fund Revenues

	Actual FY 19-20	Actual FY 20-21	Actual FY 22-23	Adopted FY 22-23	Adopted FY 23-24
REVENUES FROM FEDERAL GOVERNMENT	\$1,259	\$100,000	\$318,366	\$377,858	\$10,000
Emergency revenue: CARES & ARPA	\$0	\$100,000	\$258,758	\$257,858	0
Justice Dept. grants	\$1,259	\$0	\$0	\$0	\$10,000
Community Facilities Grant & Loan	\$0	\$0	\$59,609	\$120,000	\$0
REVENUES FROM STATE GOVERNMENT	\$90,174	\$122,337	\$181,997	\$383,700	\$100,600
Agency Planning and Project Grants	\$11,000	\$13,026	\$68,015	\$225,000	\$5,000
VA Comm. for the Arts	\$0	\$0	\$1,500	\$3,000	\$0
DEQ Litter Grant	\$814	\$935	\$1,329	\$1,400	\$1,400
DMV Select service fees	\$0	\$0	\$18,091	\$60,000	\$0
Fire Programs	\$1,000	\$25,000	\$15,000	\$10,000	\$10,000
Fuels Tax Refund	\$231		\$0	\$0	\$0
Law Enforcement Assistance	\$14,028	\$18,829	\$14,247	\$14,000	\$15,000
Skill Games and Rental Tax	\$3,576	\$4,412	\$576	\$0	\$0
Sales Taxes (routed thru county)	\$44,872	\$46,736	\$50,588	\$58,300	\$57,000
Communications Tax	\$14,653	\$13,399	\$12,651	\$12,000	\$12,200
REVENUES FROM COUNTY GOVERNMENT	\$19,340	\$35,562	\$60,000	\$17,850	\$20,000
Levee and dam expenses	\$17,340	\$35,562	\$0	\$17,850	\$20,000
Project partnership grants	\$2,000	\$0	\$60,000	\$0	\$0
REVENUES FROM TOWN	\$526,518	\$516,652	\$470,628	\$495,850	\$615,600
Business Licenses	\$82,180	\$86,284	\$85,963	\$90,500	\$92,000
Cigarette Tax	\$74,813	\$69,825	\$62,700	\$66,000	\$72,000
Farmers' Market	\$2,985	\$5,115	\$7,400	\$6,000	\$6,000
Fines	\$51,538	\$10,459	\$3,646	\$10,000	\$10,000
Franchise Tax	\$62,283	\$58,602	\$50,677	\$50,000	\$50,000
Meals Tax	\$163,329	\$168,140	\$162,902	\$180,000	\$275,000
Miscellaneous	\$5,412	\$22,462	\$9,413	\$2,500	\$18,000
Real Estate Tax	\$0	\$0	0	0	0
Rental Income	\$28,775	\$28,265	\$23,798	\$20,500	\$25,000
Rolling Stock Tax	\$1,597	\$1,575	\$1,568	\$1,550	\$1,600
Transient Occupancy Tax	\$1,887	\$1,413	\$2,251	\$8,000	\$6,000
Utility Consumers Tax	\$34,785	\$31,231	\$25,428	\$33,000	\$33,000
Utility License Tax	\$2,654	\$5,461	\$11,566	\$4,000	\$6,000
Vehicle License Tax	\$12,234	\$12,342	\$19,953	\$20,000	\$18,000
VRSA Grants and Payments	\$1,621	\$14,383	\$0	\$500	\$0
Zoning Permits	\$425	\$1,095	\$3,363	\$3,300	\$3,000
RETURN ON INVESTMENTS	\$6,948	\$669	\$1,133	\$1,000	\$9,000
Interest Income	\$6,948	\$669	\$1,133	\$1,000	\$9,000
TOTAL OPERATING REVENUES	\$644,239	\$775,220	\$1,032,125	\$1,276,258	\$755,200

Town Council Adopted Budget for FY 2023-2024

General Fund Expenditures

Categories/Lines	Description	Actual FY 19-20	Actual FY 20-21	Actual FY 21-22	Adopted FY 22-23	Adopted FY 23-24
ADMINISTRATION		\$197,831	\$214,965	\$335,012	\$235,570	\$217,306
Accounting Services	Technical support for finance and taxes	\$450	\$169	\$94	\$300	\$300
Advertising	Official notices & information	\$3,386	\$6,825	\$4,751	\$6,000	\$3,000
Audit	Annual audit of town finances	\$8,500	\$8,500	\$8,500	\$8,500	\$8,500
Bank Service Charges	Direct deposit fees, etc.	\$624	\$289	\$246	\$50	\$200
Cigarette Tax Expenses	Purchase of stamps, refunds	\$0	\$16,872	\$2,970	\$11,000	\$0
Computer	Hardware and Software Upgrades, Subscription Services	\$1,467	\$1,390	\$902	\$1,000	\$1,500
Dues, Subscriptions, and Documents	VML, Costco, Chamber, Municipal Code Corp., etc	\$2,541	\$3,360	\$15,667	\$9,000	\$10,000
Insurance	VRSA: Prop., Liability, Blanket Bond, Workers Comp.	\$15,572	\$18,373	\$15,434	\$20,500	\$13,000
Mailings, printing	Postage	\$599	\$1,418	\$782	\$800	\$500
Office Equipment	Copier Lease and Durable Items	\$3,390	\$3,405	\$2,756	\$3,000	\$3,200
Office Supplies	Paper, Pens, Printing, etc.	\$866	\$1,896	\$3,088	\$1,000	\$800
Payroll: Clerk	Base Salary	\$36,664	\$33,421	\$42,076	\$45,900	\$46,818
Payroll: Town Administrator	Base Salary	\$48,000	\$48,000	\$48,949	\$59,000	\$55,000
Payroll: Temp	Occasional Office Assistant/Intern	\$5,453	\$1,712	\$5,339	\$2,000	\$2,000
Payroll: Matching FICA	Match for S.S. and Medicare for Admin Employees	\$6,898	\$6,119	\$7,639	\$8,638	\$8,388
Payroll: Retirement Benefit	VRS and ICMA-RC	\$10,614	\$8,331	\$9,020	\$9,000	\$9,500
Payroll: Health Benefit	Local Choice Health Care Plan for full-time Admin Staff	\$12,309	\$32,654	\$22,606	\$22,332	\$25,000
Payroll: Life Insurance	Life insurance for F/T Admin Employees	\$1,428	\$1,439	\$1,241	\$1,550	\$1,700
Professional Development	VLGMA Dues, Conferences, Workshops	\$1,183	\$1,736	\$2,694	\$2,000	\$2,000
TA Expenses	Reimbursable expenses - conferences, workshops, etc.	\$0	\$134	\$383	\$200	\$200
Telephone	CenturyLink Fiber Internet Service	\$6,268	\$5,794	\$6,624	\$7,000	\$5,000
Town Attorney	Contract payment + VLGA dues	\$19,450	\$12,250	\$12,845	\$13,000	\$18,000
Town Attorney	Litigation Expenses; Survey Work; Fees; Town Code	\$650	\$720	\$119,984	\$3,000	\$2,000
Town Council and Mayor	Training, Expenses, Civic	\$684	\$158	\$423	\$800	\$700
CAPITAL IMPROVEMENTS		\$27,311	\$21,758	\$193,678	\$272,000	\$53,000
Canal Basin Square Exhibits	Freight Boat, Signs	\$5,427	\$0	\$0	\$5,000	\$5,000
Farmers' Market	Paving, bird exclusion, and minor repairs	\$180	\$0	\$10,143	\$1,000	\$2,000
Flood Control Reserve	Per County agreement on savings	\$414	\$0	\$4,950	\$2,000	\$2,000
James River Waterfront	Fixtures and Plants	\$0	\$0	\$6,006	\$20,000	\$0
Municipal Buildings	Exterior Work	\$0	\$0	\$0	\$65,000	\$0
Municipal Buildings	Interior Work: Victory Hall and Old Jail	\$9,078	\$0	\$34,598	\$0	\$1,000
Municipal Buildings	HVAC Units	\$461	\$0	\$474	\$0	\$0
Park Maintenance Equipment	Mower and Shed contents	\$0	\$0	\$0	\$1,000	\$0
Police Department	Police Building HVAC, wiring, and repairs	\$0	\$0	\$4,267	\$0	\$0
Police Equipment	Police Radios, Computers, and Equipment	\$4,483	\$11,498	\$0	\$2,000	\$3,000
Police Vehicle	Interest and Loan Admin Fee	\$90	\$2,763	\$41,896	\$61,000	\$15,000
Police Radar and Signage	Vehicle Equipment and Mobile Signs	\$0	\$0	\$55	\$25,000	\$0

Pump Station Rehab	Painting, Sirens, etc.	\$0	\$0	\$24,954	\$0	\$5,000
Sidewalks	Repairs and VDOT partnership	\$0	\$0	\$20,027	\$68,000	\$9,000
Street Furnishings	Banners, Bike racks, etc.	\$1,118	\$7,497	\$18,215	\$2,000	\$0
Street Signs	Replacement/Improvements	\$240	\$0	\$840	\$10,000	\$2,000
Van Clief Nature Area	Maps and Road Improvements	\$1,320	\$0	\$27,252	\$10,000	\$9,000
Van Clief Nature Area and Parks	Design and Land/Easement Acquisition	\$4,500	\$0	\$0	\$0	\$0
COMMUNITY DEVELOPMENT		\$8,943	\$11,000	\$5,809	\$22,000	\$13,500
Local Agency Support	Community based nonprofits	\$0	\$0	\$0	\$5,000	\$3,000
Public Art Partnership	Grant for Artists and Supplies	\$4,000	\$0	\$3,030	\$6,000	\$0
Public Health	HEARR project expenses	\$4,431	\$1,000	\$2,300	\$0	\$0
Fire Department	VA Fire Safety Grant to SVFD (Pass Through)	\$0	\$10,000	\$0	\$10,000	\$10,000
Holiday Decorations	Decorations for streetlamps, Festival of Lights tree	\$512	\$0	\$479	\$1,000	\$500
DMV SELECT		\$0	\$22	\$115,206	\$112,935	\$0
FARMERS MARKET		\$5,234	\$10,009	\$9,753	\$10,000	\$10,000
Farmers' Market	Payment to Market Manager, Advertising, Telephone	\$4,200	\$6,158	\$7,078	\$7,000	\$7,000
Pavilion Maintenance	Lights, fans, gravel, etc.	\$1,034	\$3,851	\$2,675	\$3,000	\$3,000
FLOOD AND EMERGENCY OPERATIONS		\$31,041	\$122,831	\$22,563	\$27,365	\$26,085
Diesel Fuel for Pumps	Pump testing and use	\$880	\$1,661	\$0	\$1,500	\$1,500
Electricity	Lighting and Heating at Pump Station	\$2,955	\$2,534	\$2,484	\$2,500	\$2,500
Equipment and Supplies	General safety, maintenance equip., sandbag replacement	\$218	\$477	\$0	\$200	\$100
Levee Maintenance	Special maintenance projects (tree removal, brush clearing)	\$738	\$1,500	\$1,700	\$1,000	\$1,000
Levee/Dam Maintenance	Contract Mowing	\$6,230	\$6,230	\$6,230	\$6,500	\$7,000
Dam Certification	Engineer Safety Report	\$2,028	\$8,948	\$0	\$3,000	\$0
Dam Maintenance	Special maintenance projects (tree removal, brush clearing)	\$0	\$850	\$0	\$500	\$500
Payroll	Flood Superintendent Salary	\$4,800	\$5,400	\$5,200	\$6,000	\$6,000
Payroll	Matching FICA	\$367	\$383	\$429	\$485	\$485
Pump House Maintenance	Electrical and heating repairs; generator bldg paint and decking	\$0	\$7	\$13	\$500	\$500
Pump Maintenance/Repair	Repairs and Maintenance to Pumps and Generator	\$10,809	\$3,193	\$4,731	\$4,000	\$5,000
Alarm Fee	Monthly Alarm Fee	\$240	\$330	\$210	\$400	\$300
Telephone	Telephone service for pump house	\$636	\$0	\$1,566	\$780	\$1,200
MUNICIPAL BUILDING		\$16,793	\$17,702	\$10,016	\$9,800	\$8,600
Cleaning Services Contract	Weekly cleaning	5640	\$4,920	\$3,111	\$4,800	\$5,000
Elevator Maintenance	Otis PM contract, repairs, certification, alarm	5315	\$6,057	\$1,324	\$500	\$500
Pest Control	Dodson contract	478	\$478	\$479	\$500	\$500
Repairs and Maintenance	General upkeep of heating, cooling, and other equip.	1843	\$2,972	\$1,018	\$500	\$500
Utilities	Electric, Gas, Water and Sewer (Upstairs Only)	3517	\$3,275	\$4,084	\$3,500	\$2,100
PARKS AND TRAILS		\$19,311	\$10,469	\$12,540	\$14,000	\$10,000
Canal Basin Square	Design, replace, or repair historic exhibits	\$6,397	\$555	\$1,791	\$1,000	\$1,000
Park Maintenance	Maintenance for Canal Basin, Bruce Park, VCNA, etc.	\$5,761	\$8,177	\$7,970	\$9,000	\$5,000
Tree Maintenance/Sidewalk Plantings	Contract tree care, mulch, planter boxes, etc. for sidewalk areas	\$6,302	\$1,580	\$2,425	\$3,000	\$3,000

Van Clief Nature Area	Planning and project-related expenses	\$851	\$0	\$0	\$500	\$500
Van Clief Nature Area	Small signs and hardware	\$0	\$157	\$354	\$500	\$500
POLICE DEPARTMENT		\$252,224	\$245,992	\$241,033	\$269,598	\$295,125
Building Maintenance	Plumbing, AC, Roof, Flooring, etc.	\$757	\$531	\$7	\$500	500
IT Maintenance	Troubleshooting and subscriptions	\$0	\$0	\$0	\$1,000	\$4,200
Line of Duty Premiums	Supplemental life and medical insurance	\$3,000	\$3,228	\$3,071	\$3,200	\$3,000
Office Expenses	Office supplies	\$954	\$665	\$694	\$200	\$200
Payroll: Base Salary	Chief, 2 Full-Time, 1 Part-Time Officers	\$150,391	\$144,736	\$136,011	\$172,000	\$177,160
Payroll: Grant Funded Patrol	Additional hours for grant-funded enforcement	\$1,243	\$4,096	\$1,174	\$5,000	\$1,500
Payroll: Health Benefit	Local Choice Plan for full-time officers	\$13,310	\$16,874	\$15,522	\$18,500	\$32,000
Payroll: Matching FICA	FICA for all positions	\$12,143	\$11,482	\$10,763	\$13,898	\$14,315
Payroll: Part-Time Officers	Paid part-time for 4th of July, contract O/T, etc.	\$1,040	\$131	\$1,230	\$1,500	\$1,500
Payroll: Retirement Benefit	VRS for F/T officers	\$12,153	\$9,979	\$8,094	\$10,000	\$10,000
Payroll: Life Insurance	Life insurance for full-time officers	\$1,153	\$1,204	\$982	\$1,200	\$1,200
Future officers	Recruiting, Advertising, Background Investigations	\$405	\$687	\$539	\$0	\$250
Food and other	Police dinner during events, and miscellaneous	\$407	\$1,955	\$8	\$200	\$200
Professional Development	Academy Dues (620 per officer) plus per diem.	\$3,325	\$6,701	\$4,029	\$4,000	\$4,000
Supplies and Equipment	Firearms replacement, tuning fork calibration, etc.	\$11,896	\$11,855	\$10,957	\$8,000	\$5,000
Telephone & Digital Subscriptions	ISPs, phone, and security licenses	\$11,500	\$10,284	\$9,005	\$13,000	\$8,000
Uniforms	Clothing and boots, bike uniform, holsters, etc.	\$1,802	\$435	\$2,291	\$200	\$12,500
Utilities	Electric, Gas, Water for 105 East Main Street	\$710	\$824	\$1,035	\$900	\$900
Vehicles Gas and Fluids	Gasoline and Oil (4 Vehicles)	\$8,641	\$7,105	\$8,239	\$7,000	\$10,000
Vehicles Insurance	VML Auto Insurance	\$3,610	\$3,000	\$3,305	\$3,300	\$3,700
Vehicles Repair and Maint	Police Car Maintenance	\$13,784	\$10,220	\$24,078	\$6,000	\$5,000
STREET DEPARTMENT		\$46,200	\$48,065	\$79,052	\$86,520	\$95,257
Maintenance	Contract work for repairs, street cleaning, etc.	\$4,546	\$1,623	\$20,955	\$3,000	\$3,000
Maintenance	Snow Removal	\$0	\$150	\$100	\$500	\$500
Materials and Supplies	Expenses incurred for Maintenance	\$1,806	\$6,267	\$3,539	\$3,000	\$3,000
Uniforms	Boots, protective, and logo	\$52	\$651	\$0	\$200	\$200
Payroll: Matching FICA	FICA for Maintenance Employee	\$1,955	\$1,802	\$2,415	\$3,697	\$3,697
Payroll: Maintenance	Wage employee(s)	\$20,811	\$23,010	\$31,015	\$45,760	\$45,760
Payroll: Health Benefit	F/T Maintenance Employee	\$2,420	\$0	\$4,634	\$14,500	\$21,000
Payroll: Retirement & Life Insurance	F/T Maintenance Employee	\$1,769	\$0	\$1,397	\$763	\$4,000
Street Lighting	Per Contract with AEP	\$10,500	\$10,366	\$10,728	\$11,000	\$9,000
Streetscape Plantings	Flowers for sidewalk pots	\$182	\$251	\$600	\$500	\$500
Telephone	Cell Phone for Maintenance Employee	\$180	\$271	\$286	\$300	\$300
Trash Collection	Dumpster Service, Bin Liners, etc.	\$1,220	\$1,432	\$1,453	\$1,300	\$1,300
Trash Collection	Special Trash Collection	\$0	\$0	\$0	\$0	\$0
Vehicle Gas and Maintenance	Fuel and Repairs to Truck and Gator	\$759	\$2,242	\$1,932	\$2,000	\$3,000
TOURISM & ECONOMIC DEVELOPMENT		\$14,162	\$17,988	\$64,847	\$18,400	\$14,000
Main Street Program Expenses	Staffing, events, marketing, training, and promotion	\$0	\$0	\$52,244	\$0	\$0
Events and Tourism Committee	Batteau Festival, July 4th, Community Day, etc.	\$9,395	\$3,010	\$11,077	\$10,000	\$6,500
Economic Development Committee	Special programs and incentives	\$2,000	\$12,325	\$0	\$5,000	\$0

Restroom Facilities	Portable toilets at Fourth of July, etc.	\$1,061	\$2,086	\$1,020	\$1,500	\$1,500
Brochures	Printing, Welcome Center Placement	\$0	\$0	\$0	\$0	\$200
Website	Calendar hosting and team software	\$490	\$567	\$294	\$1,000	\$5,000
Miscellaneous	Advertising, Civil War Trails membership, Fireworks Donation	\$1,200	\$0	\$200	\$800	\$800
Social Media/Advertising	Social media presence and boosts	\$16	\$0	\$12	\$100	\$0
TOWN PLANNING		\$22,080	\$44	\$77,239	\$119,850	\$1,000
ARB	Grants, Publications, Printing, Subscriptions, Training	\$30	\$0	\$0	\$2,000	\$0
Board Zoning Appeals	Orientation, Expenses, Certification	\$0	\$0	\$0	\$0	\$0
Planning Commission	Certification, Miscellaneous Expenses	\$161	\$44	\$15,135	\$1,000	\$1,000
Planning Commission	Professional Consultation	\$21,889	\$0	\$62,105	\$116,850	\$0
ANNUAL OPERATING EXPENSES (Excludes Capital Improvement Expenditures)		\$613,819	\$699,065	\$973,068	\$926,038	\$690,873
ANNUAL CAPITAL IMPROVEMENT EXPENSES		\$27,311	\$21,758	\$193,678	\$272,000	\$53,000
TOTAL EXPENSES (General Fund)		\$641,130	\$720,823	\$1,166,746	\$1,198,038	\$743,873
TOTAL REVENUES (General Fund)		\$644,239	\$775,220	\$1,032,125	\$1,276,258	\$755,200
Annual Growth (Reduction) in the Reserve Fund:		 \$3,109 	\$54,397 	-\$134,622 	\$78,220 	\$11,327

Tax Rates

Town of Scottsville

Town Council Adopted Budget for FY 2023-2024
For General Public Use and Information

Motor Vehicle License Tax	Current
Cars and Trucks	\$40.75 4,000 lbs and less
	\$45.75 4,001 lbs and greater
Trailer (over 1,500 lbs)	\$28.50
Trailer (under 1,500 lbs)	\$18.00
Motorcycle	\$28.50

(volunteer fire and rescue personnel have one vehicle exempted)

Business, Professional, and Occupational License Tax (BPOL)

Amusements	\$0.20 per \$100 gross receipts	\$50 Minimum
Contractors	\$0.15 per \$100 gross receipts	\$50 Minimum
Retail Merchants	\$0.20 per \$100 gross receipts	\$50 Minimum
Repair/Personal/Business Service Provider	\$0.36 per \$100 gross receipts	\$50 Minimum
Financial/Real Estate/Professional Service Provider	\$0.58 per \$100 gross receipts	\$50 Minimum
Wholesale Merchants	\$0.05 per \$100 gross purchases	\$50 Minimum
Savings and Loan Institution	\$50.00 per year	
Pawn Broker	\$250.00 per year	
Itinerant Merchants	\$500.00 per year	
	\$150.00 per month	
	\$50.00 per week	
Direct Sellers	\$0.20 per \$100 retail sales or	
	\$0.05 per \$100 wholesale sales	
Telephone Company, Utility Company	\$0.01 of gross receipts	
Traveling Carnivals, Circuses, and Other Shows	\$500.00	
Fortunetellers, Clairvoyants, etc.	\$500.00 per year	
Dealers in Precious Metals	\$500.00 per year	

Cigarette Tax 40¢ per pack of 25 or fewer.

Meals Tax 6.5% on retail of prepared food. Increase from 4.5% in FY 22-23.

Transient Occupancy Tax 8% assessed on the occupancy of all rooms in hotels, motels, boardinghouses, bed and breakfasts, and travel campgrounds in town.

Real Estate Tax \$0.00 per \$100 of assessed value of the taxable real estate using the assessment details from Albemarle and Fluvanna assessor offices
Town tax is administered and billed along with the corresponding County tax, due on the same schedule.
A separate ordinance provides for real estate tax relief for qualifying residents.

Consumer Utility Tax On a monthly basis:

Electrical Services - Residential. On purchasers of electric service for residential purposes, the tax shall be in the amount of \$0.0300 per kWh for the first 100 kWh and \$0.000000 per kWh exceeding 100 kWh delivered monthly by a seller not to exceed three dollars (\$3.00) per month

Electrical Services - Commercial. On purchasers of electric service for commercial purposes, the tax shall be in the amount of \$0.006161 per kWh for the first 48,693 kWh and \$0.001636 per kWh exceeding 48,693 kWh delivered monthly by a seller.

Electrical Services - Industrial. On purchasers of electric service for industrial purposes, the tax shall be in the amount of \$0.005265 per kWh for the first 56,980 kWh and \$0.000934 per kW exceeding 56,980 kWh delivered monthly by a seller.

Gas Service - Residential. On purchasers of natural gas service for residential purposes, the tax shall be \$1.25 per CCF for the first 1.6 CCF and \$0.00 per CCF exceeding 1.6 CCF delivered monthly by a seller.

Gas Service - Commercial or Industrial. On purchasers of natural gas service for commercial or industrial purposes, the tax shall be \$0.0638 per CCF for the first 4,500 CCF and \$0.0110 per CCF exceeding 4,500 CCF for non-interruptible service, and \$0.0588 per CCF for the first 4,770 CCF and \$0.0110 per CCF exceeding 4,770 CCF for interruptible service.