



ADOPTED OPERATING BUDGET

FISCAL YEAR 2021-2022

Submitted to
The Mayor and Board of Commissioners
By
Carol Akers, Town Clerk/Finance Officer
Brandon Holland, ICMA-CM
Presented June 30, 2021



Budget Message **June 30, 2021**

Honorable Mayor Caudle, Town Council and Citizens of Ramseur
Town of Ramseur, North Carolina

Introduction

The proposed Fiscal Year 2021-2022 Budget for the Town of Ramseur, North Carolina has been prepared in accordance with the NC Local Government Budget and Fiscal Control Act and NC General Statute 159-11 and is now submitted for your consideration. The Budget identifies revenue and expenditure estimates for Fiscal Year 2021-2022 and attempts to maintain a continuum of quality services to the citizens of Ramseur. This budget is inclusive of all financial obligations while all municipal services and positions remain funded. Revenues are projected conservatively, and expenditures are projected realistically.

The Total Budget is less than the 2020-2021 Budget. There is a slight increase in Powell Bill from \$53,500 to \$55,400. The first draft required Fund Balance appropriations to balance, \$249,590 for General Fund and \$48,344 for Water and Sewer. The final draft requires no Fund Balance usage for Water and Sewer, and \$52,297 to balance the General Fund. It's important to explore options to either decrease expenses or increase revenues in the future to prevent long term fund balance usage. The

budget projects revenue estimates conservatively and expenses realistically and the highlights of the proposed budget are as follows:

General Fund Revenues

Tax Rate

The final draft of the fiscal year 2021-2022 Budget proposes a remaining property tax rate of \$0.67 per \$100 valuation. In fiscal year ending 2021 Randolph County estimates the real property and vehicle valuation for the Town of Ramseur at \$125,170,931, with a combined collection rate of 96%. In fiscal year 2021-2022 we can estimate to collect around \$813,486 in property tax revenues. Forecasts show that Ramseur can may see a slight increase in sales tax revenue, no change in beer and wine taxes and in solid waste disposal tax. Powell Bill revenue increased slightly to \$45,919.

General Fund Expenditures

There are no notable changes in the General Fund Budget. In order to comply with Local Government Commission recommendations, expenses have been limited to operations and salaries until after the FY 2019-2020 audit. Once we are able to accurately gauge the true status of the accounts, balances, and current spending, we will be able to amend the budget to include priority capital items and projects. The Fire Department originally requested over \$50,000 of Capital Items; The supplies line item has been increased by \$8,000 to assist with purchases until the budget can be amended at a later date to include capital purchases.

Sanitation Department will see a slight increase in fees from \$15 to \$17 due to the annual increase of the contract from Republic Services. This contract has increased for several years and rates have not been adjusted to reflect the increase in the past. The Library will continue to be

funded by the Town at \$108,162. Contracted Services for the Cemetery will increase to \$19,465 for the contracted mowing with J. Frye Lawn Service.

Enterprise Fund

The Water & Sewer Fund will see overall expenses close to \$80,000 less than the previous year's budget. The largest changes are in Capital Projects and Equipment, Maintenance and Repairs of Equipment, Capital Outlay Equipment, and Capital Outlay Projects. Most notably, Maintenance and Repairs of Equipment includes a Trac-Vac repair, in addition to Filter and Valve repairs. Capital Outlay Equipment includes meter and hydrant replacements, and several valves.

Sewer Maintenance and repair is up to \$96,548 from the previous year's \$25,000. This increase address pump repairs, pump stations and rehab of 10 manholes. Contracted services decreased from \$115,000 to \$12,675. There is \$175,000 budgeted for the Deep River force main and collection line replacements. Calculations show that the Water/Sewer fund should be reimbursing the General Fund for \$118,830 of expenses. The proposed budget includes a reimbursement of \$100,136.

Utility Rates

Water and Sewer utility rates will increase the flat rate from \$12.00 to \$13.50 (in Town Limits) and from \$19.00 to \$20.00 for out-of-Town customers. The 2013 water project fee remains at \$10 with scheduled completion 2024.

Employees

State mandated retirement contribution percentages have changed from General 10.15% to 11.35%, and from 10.9% to 12.04% for law

enforcement. Pay increases are included in the budget are for each employee in Police, Fire, Library, and Administration and no changes in Public Works at this time. Health Insurance has decreased 9.2%.

PUBLIC HEARING

In accordance with N.C.G.S. § 159-12(b) there will be a public hearing on June 28th 2021 at 6:30 pm, at the Ramseur Town Hall, located at 724 Liberty Street Ramseur, NC 27316. Any person wishing to make comments may do so at that time.

Respectfully Submitted,

Carol Akers, Finance Officer

Cc: Brandon Holland, ICMA-CM

TOWN OF RAMSEUR
BUDGET ORDINANCE

Ordinance No. 07012021

BE IT ORDAINED by the Board of Commissioners of the Town of Ramseur, North Carolina that the following anticipated fund revenues and departmental expenditures together with a certain Fee Schedule, and with certain authorizations, are hereby appropriated and approved for the operation of the Town Government and its activities for the Fiscal Year beginning July 1, 2021 and ending June 30, 2022, in accordance with the chart of accounts heretofore established for this Town:

Summary

General Fund	\$ 1,640,466
Water / Sewer Fund	\$ 1,290,450
Powell Bill Fund	\$ 55,000
Parks and Recreation Fund	\$ 72,770
Total Budget	\$ 3,058,686

General Fund Expenditures

Account	Department	Appropriation
4100/4200	Administration	\$ 328,325
5100	Police	\$ 491,919
5300	Fire	\$ 260,347
5600	Streets	\$ 278,856
5800	Sanitation	\$ 139,040
4300	Museum	\$ 4,900
6300	Library	\$ 108,162
6400	Cemetery	\$ 28,915
	Total Appropriations	\$ 1,640,466

Section 2: It is estimated that the following revenues will be available in the General Fund for the fiscal year beginning July 1, 2021, and ending June 30, 2022:

Ad Valorem-2019 Prior (Prior years' property taxes)	\$2,500
Ad Valorem-2020 (Current year's property taxes)	\$813,486
Property Tax Interest	\$1,500
Interest Income on Investment	\$1,964
Library Interest Income	\$24
Miscellaneous Income	\$1,000
Dog Receipts (Tax Listing)	\$500
Utilities Franchise Tax	\$56,000
Fire Dept Grant Money	\$16,000
Fines & Permits	\$6,500
Sale of Cemetery Plots	\$2,500
Sales Tax Refund	\$9,000
Half Cent Sales Tax	\$330,000
Gasoline Tax Refund	\$3,000
Solid Waste Tax	\$1,000
Alcohol/Beverage Income	\$1,415
Sale of Assets	\$40,000
Sale of Land	\$40,000
Library - Miscellaneous Revenues	\$100
Library - Funds Received from County	\$12,000
Library - Funds Received from Hinshaw Funds	\$0
Library- Memorial & Honor Gifts	\$500
Library - Fines	\$1,000
Library - Copier Receipts	\$1,000
Library - Fund Drive Receipts	\$2,000
Library - Old Book Sales	\$0
Garbage Collections	\$145,044
Total General Fund	\$1,488,033
Reimbursement From W/S	\$100,136
Fund Balance Appropriation	\$52,297
Total General Fund Revenues	\$1,640,466

Section 3: Water and Sewer Fund

The following amounts are hereby appropriated in the Water & Sewer Fund for the operation of the water and sewer utilities for the fiscal year beginning July 1, 2021 and ending June 30, 2022, in accordance with the chart of accounts heretofore approved for the Town:

Revenues

Interest Earned on Investment	\$50
Miscellaneous Revenue	\$2,000
Sales Tax Refunds	\$100
Water Rents	\$861,000
Water Penalties	\$17,000
Sewer Rents	\$388,000
Water Tap Fees	\$3,000
Sewer Taps	\$1,500
Water Reconnection Fees	\$14,000
Sprinkler Fess	\$1,100
Bad Water Debts	\$2,000
Sale of Materials	\$100
Revenue from Water Surcharge	\$500
Sale of Assets	\$100
Fund Balance Appropriation	\$0
Total Water & Sewer Revenues	\$1,290,450

Expenditures

Description	Appropriations
Water/Sewer Operations	\$ 805,452
Debt Service	\$ 129,862
Capital Outlay	\$ 255,000
Reimbursement to General Fund	\$ 100,136
Total Appropriations	\$ 1,290,450

Section 4: Parks and Recreation Fund:

The following amounts are hereby appropriated in the Parks and Recreation Fund for the operation of the recreation department for the fiscal year beginning July 1, 2021 and ending June 30, 2022, in accordance with the chart of accounts heretofore approved for the Town:

Expenditures

Lake Expenses	\$ 51,100
Ball Field Expenses	\$ 14,670
Fall Festival	\$ 7,000
Total Appropriations	\$ 72,770

Revenues

Ad Valorem Taxes - 2019 and prior	\$550
Ad Valorem Taxes - 2020	\$30,270
Reservoir Recreation Fees	\$18,200
Miscellaneous Revenue	\$1,000
Sponsorships	\$4,300
Recreational Registration Fee	\$3,000
Concession Sales	\$4,500
Gate Admission Revenue	\$350
Miscellaneous Donations	\$1,800
Advertising Revenue	\$1,800
Fall Festival Revenue	\$7,000
Fund Balance Appropriation	\$0
Total Parks & Rec Fund Revenues	\$72,770

Section 5: Powell Bill Fund:

The following amounts are hereby appropriated in the Powell Bill Fund for the operation of the Powell Bill expenses for the fiscal year beginning July 1, 2021 and ending June 30, 2022, in accordance with the chart of accounts heretofore approved for the Town:

Description	Appropriations
Revenues	\$ 55,000
Expenditures	\$ 55,000

Section 6: Levy of Taxes:

There is hereby levied a tax at the rate of sixty-seven cents (\$0.67) per one hundred dollars (\$100) valuation of property as listed for purposes of revenue listed "Current Year's Property Taxes" in the General Fund in Section 2 of this ordinance.

This rate is based on a total valuation of property for the purposes of taxation of \$125,170,931 and an estimated rate of collection of 96.0% Amounting to \$813,486 for fiscal 2021 -2022.

Section 7: Recreation Tax Levy

There is hereby levied a tax at the rate of three cents (\$0.03) per one hundred dollars (\$100) valuation of property as listed for purposes of revenue listed "Current Year's Property Taxes" in the Recreation Fund in Section 4 of this ordinance.

This rate is based on a total valuation of property for the purposes of taxation of \$125,170,931 and an estimated rate of collection of 96.0% Amounting to \$30,270 for fiscal 2021-2022.

Section 8: Special Authorizations

The Financial Officer is hereby authorized to transfer appropriations as contained herein under the following conditions:

- a. Transfers between line item expenditures within a department without limitation and without a report being required. These changes must not result in increases in recurring obligations such as salaries.
- b. Transfers up to \$1,000 between departments, including contingency appropriations, within the same fund. The budget officer must make an official report on such transfers at the next regular meeting of the Governing Board.
- c. All transfer between funds require prior approved by the Governing Board in an amendment to the Budget Ordinance.

Section 9. Restrictions

- A. Inter-fund transfer of monies, except as noted in Section 8, shall be accomplished by Town Board authorizations only.
- B. Utilizations of appropriations contained in contingencies may be accomplished only with specific approval of the Town Board.
- C. Per state General Statutes the Town shall maintain an eight percent (8%) fund balance at all times.

Section 10. Budget Amendments

A. The North Carolina Local Government Budget and Fiscal Control Act allows the Town Commissioners to amend the Budget Ordinance any time during the fiscal year, so long as it complies with the North Carolina General Statutes. The Town Commissioners must approve all budget amendments.

Section 11. Utilization of Budget Ordinance

This ordinance shall be the basis of the financial plan for the Town of Ramseur municipal government during the 2021-2022 fiscal year. The budget officer shall administer the budget and shall ensure that operating officials are provided guidance and sufficient details to implement their appropriate portion of the budget.

The finance and purchasing personnel shall establish and maintain all records, which are in accordance with the Budget Ordinance, and the appropriate statutes for the State of North Carolina.

Section 12. Effective Date of Salary Changes

Any salary changes for Town Employees shall begin the first full payroll in the new fiscal year.

Adopted this 30th day of June 2021 at a Special Meeting of the Town of Ramseur Board of Commissioners, in Ramseur, North Carolina.

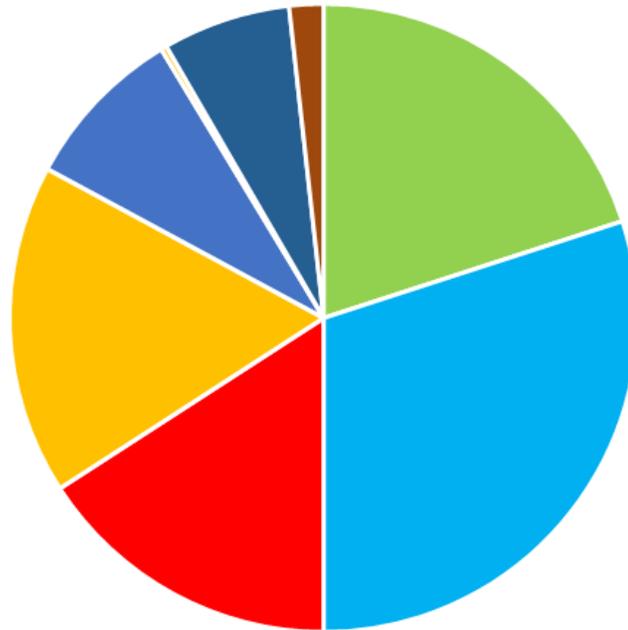
Adopted this 30th day of June, 2021.

ATTEST:

Vicki Caudle, Mayor

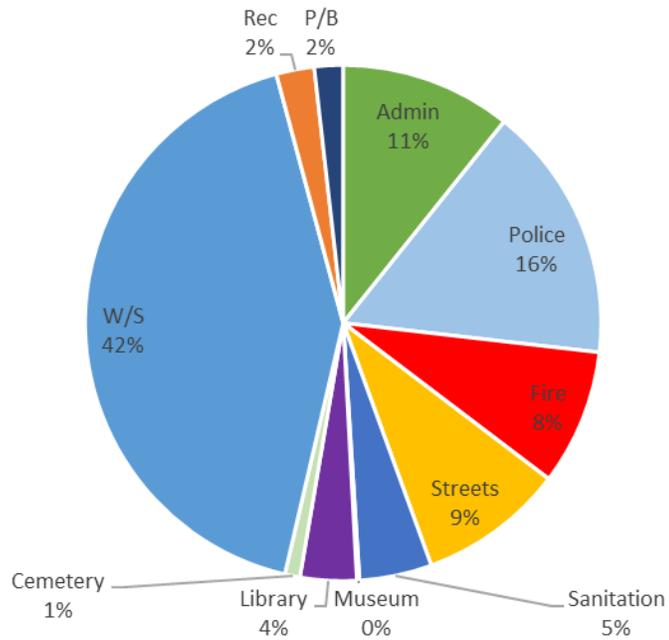
Carol Akers, Town Clerk/Finance Officer

2021-2022 General Fund Expenses



■ Admin ■ Police ■ Fire ■ Streets ■ Sanitation ■ Museum ■ Library ■ Cemetery

2021-2022 Total Budget



Budget Totals			
		2020-2021	2021-2022
General Fund - 10		Approved	Requested
Revenues		\$1,422,990	\$1,640,466
Expenditures		\$1,583,862	\$1,640,466
		2020-2021	2021-2022
Water & Sewer Fund - 30		Approved	Requested
Revenues		\$1,347,450	\$1,290,450
Expenditures		\$1,369,950	\$1,290,450
		2020-2021	2021-2022
Parks & Recreation Fund - 40		Approved	Requested
Revenues		\$69,208	\$72,770
Expenditures		\$69,208	\$72,770
		2020-2021	2021-2022
Powell Bill Fund - 50		Approved	Requested
Revenues		\$17,190	\$55,000
Expenditures		\$53,500	\$55,000

General Fund - 10		
		2021-2022
REVENUES		Requested
Ad Valorem-2019 Prior (Prior years' property taxes)		\$2,500
Ad Valorem-2020 (Current year's property taxes)		\$813,486
Property Tax Interest		\$1,500
Interest Income on Investment		\$1,964
Library Interest Income		\$24
Miscellaneous Income		\$1,000
Dog Receipts (Tax Listing)		\$500
Utilities Franchise Tax		\$56,000
Fire Dept Grant Money		\$16,000
Fines & Permits		\$6,500
Sale of Cemetery Plots		\$2,500
Sales Tax Refund		\$9,000
Half Cent Sales Tax		\$330,000
Gasoline Tax Refund		\$3,000
Solid Waste Tax		\$1,000
Alcohol/Beverage Income		\$1,415
Sale of Assets		\$40,000
Sale of Land		\$40,000
Library - Miscellaneous Revenues		\$100
Library - Funds Received from County		\$12,000
Library - Funds Received from Hinshaw Funds		\$0
Library- Memorial & Honor Gifts		\$500
Library - Fines		\$1,000
Library - Copier Receipts		\$1,000
Library - Fund Drive Receipts		\$2,000
Library - Old Book Sales		\$0
Garbage Collections		\$145,044
Total General Fund		\$1,488,033
Reimbursement From W/S		\$100,136
Fund Balance Appropriation		\$52,297
Total General Fund Revenues		\$1,640,466

GENERAL FUND			
		2020-2021	2021-2022
ADMINISTRATIVE		Approved	Requested
ADMIN-Commissioners-Salary-Elected		\$0	\$12,000
ADMIN-Mayor-Salary		\$3,600	\$3,600
ADMIN-COVID 19		\$0	\$0
ADMIN-Town Hall Part Time Salaries		\$0	\$18,200
ADMIN-Town Hall Full Time Salaries		\$90,300	\$90,700
ADMIN-Professional Services		\$28,000	\$28,000
ADMIN-FICA Tax Expense		\$8,000	\$9,524
ADMIN-Group Insurance		\$14,880	\$14,710
ADMIN-Retirement Expense NC		\$10,339	\$10,238
ADMIN-Retirement Expense 401 (K)		\$2,245	\$2,255
ADMIN-Telephone, Postage, Internet		\$3,675	\$4,000
ADMIN-Departmental Supplies		\$4,000	\$4,000
ADMIN-Utilities		\$7,500	\$7,500
ADMIN-Travel & School		\$2,000	\$5,000
ADMIN-Maintenance & Repairs Building		\$1,525	\$2,000
ADMIN-Maintenance & Repairs Equipment		\$1,500	\$1,500
ADMIN-Public Notice Advertisement		\$800	\$800
ADMIN-Copier Lease & Supplies		\$0	\$3,260
ADMIN-Contracted Services		\$48,000	\$57,500
ADMIN-Unemployment Cost		\$0	\$1,000
ADMIN-Sales Tax Paid Out		\$0	\$0
ADMIN-Memberships, Dues, Subscriptions		\$2,000	\$2,500
ADMIN-Insurance & Bonds		\$9,500	\$43,000
ADMIN-Fire Tax Expense-Franklinville Fire		\$0	\$0
ADMIN-Miscellaneous Expenses		\$750	\$1,500
ADMIN-Capital Outlay Equipment		\$1,000	\$0
ADMIN-Debt Principal & Interest		\$0	\$5,539
ADMIN-Capital Outlay Projects		\$0	\$0
ADMIN-Employee Recognition		\$0	\$0
ADMINISTRATIVE TOTALS		\$239,614	\$328,325

GENERAL FUND			
POLICE DEPARTMENT	2020-2021	2021-2022	
	Approved	Requested	
POLICE-Salaries	\$227,231	\$271,827	
POLICE-FICA Tax Expense	\$17,469	\$23,090	
POLICE-Group Insurance	\$48,000	\$51,484	
POLICE-Retirement Expense NC	\$33,568	\$33,291	
POLICE-Retirement Expense 401 (K)	\$115,557	\$13,825	
POLICE-Telephone, Postage, Internet	\$1,000	\$1,500	
POLICE-Departmental Supplies	\$2,200	\$2,500	
POLICE-Utilities	\$7,800	\$7,800	
POLICE-Travel & School	\$1,000	\$2,000	
POLICE-Maintenance & Repairs Building	\$2,500	\$2,000	
POLICE-Maintenance & Repairs Equipment	\$1,800	\$2,500	
POLICE-Maintenance & Repairs Vehicle	\$6,500	\$5,000	
POLICE-Vehicle Supplies Gas	\$12,000	\$12,000	
POLICE-Copier Lease & Supplies		\$1,460	
POLICE-Laundry & Cleaning	\$300	\$300	
POLICE-Uniforms & Shoes	\$4,500	\$4,500	
POLICE-Contracted Services		\$0	
POLICE-Unemployment Cost		\$0	
POLICE-Insurance & Bonds	\$12,000	\$0	
POLICE-Miscellenaous Expense	\$817	\$1,000	
POLICE-Capital Outlay Equipment	\$52,700	\$15,000	
POLICE-Debt Principal & Interest		\$30,842	
POLICE-Capital Outlay		\$10,000	
POLICE-Employee Recognition		\$0	
POLICE DEPARTMENT TOTALS	\$546,942	\$491,919	

GENERAL FUND			
FIRE DEPARTMENT	2020-2021	2021-2022	
	Approved	Requested	
FIRE-Salary Part Time	\$20,000	\$32,480	
FIRE-Salary Full Time	\$61,672	\$65,260	
FIRE-FICA Tax Expense	\$6,248	\$7,477	
FIRE-Group Insurance	\$14,880	\$14,710	
FIRE-Retirement Expense NC	\$7,061	\$7,294	
FIRE-Retirement Expense 401 (K)	\$990	\$1,607	
FIRE-Telephone, Postage, Internet	\$2,500	\$2,500	
FIRE-Departmental Supplies	\$2,000	\$10,000	
FIRE-Utilities	\$9,000	\$9,000	
FIRE-Travel & School	\$0	\$0	
FIRE-Maintenance & Repairs Building	\$3,000	\$3,000	
FIRE-Maintenance & Repairs Equipment	\$2,000	\$2,500	
FIRE-Maintenance & Repairs Vehicle	\$9,000	\$8,000	
FIRE-Vehicle Supplies Gas	\$3,500	\$2,000	
FIRE-Copier Lease & Supplies	\$0	\$1,460	
FIRE-Laundry & Cleaning	\$0	\$0	
FIRE-Uniforms & Shoes	\$620	\$1,000	
FIRE-Contracted Services		\$0	
FIRE-Unemployment Cost		\$0	
FIRE - Memberships, Dues, Subscriptions	\$1,000	\$200	
FIRE-Insurance & Bonds	\$8,000	\$0	
FIRE-Miscellaneous Expense	\$1,509	\$2,500	
FIRE-Capital Outlay Equipment	\$45,000	\$0	
FIRE-Fire Dept Principal & Interest	\$44,000	\$43,860	
FIRE-Capital Outlay Projects	\$0	\$0	
FIRE-Employee Recognition		\$0	
FIRE-Firefighters Meeting Expense	\$4,500	\$4,500	
FIRE-Firefighter's EMT Expense	\$9,000	\$9,000	
FIRE-Grant Expenses		\$32,000	
FIRE DEPARTMENT TOTALS	\$255,480	\$260,347	

GENERAL FUND			
STREET DEPARTMENT		2021-2022 APPROVED	2021-2022 REQUESTED
STREET-Part Time			
STREET-Full Time		\$95,200	\$133,715
STREET-FICA Tax Expenses		\$7,667	\$10,229
STREET-Group Insurance		\$21,000	\$29,420
STREET-Retirement Expense NC		\$10,900	\$15,063
STREET-Retirement Expense 401 (K)		\$0	\$3,318
STREET-Telephone, Postage, Internet		\$0	\$0
STREET-Departmental Supplies		\$1,500	\$1,500
STREET-Utilities		\$35,000	\$35,000
STREET-Travel & School		\$0	\$0
STREET-Maintenance & Repairs Building		\$7,000	\$2,000
STREET-Maintenance & Repairs Equipment		\$7,000	\$6,000
STREET-Maintenance & Repairs Vehicle			\$3,500
STREET-Vehicle Supplies Gas		\$4,000	\$4,000
STREET-Copier Lease & Supplies		\$0	\$1,112
STREET-Laundry & Cleaning		\$0	\$0
STREET-Uniforms & Shoes		\$2,500	\$2,500
STREET-Contracted Services		\$50,000	\$30,000
STREET-Unemployment Cost		\$0	\$0
STREET-Memberships, Dues, Subscriptions		\$0	\$0
STREET-Insurance & Bonds		\$2,500	\$0
STREET-Miscellaneous Expenses		\$7,682	\$1,500
STREET-Capital Outlay Equipment		\$40,000	\$0
STREET-Debt Principal & Interest		\$0	\$0
STREET-Capital Outlay Projects		\$0	\$0
STREET-Employee Recognition		\$0	\$0
STREET DEPARTMENT TOTALS		\$291,949	\$278,856

GENERAL FUND			
SANITATION DEPARTMENT		2020-2021 APPROVED	2021-2022 REQUESTED
SANITATION-Contracted Services		\$125,000	\$137,540
<i>Republic Services with 3.6% increase</i>	\$136,540		
<i>Waste Management</i>	\$1,000		
SANITATION - Recycling Services		\$0	\$0
SANITATION - Miscellaneous Expenses		\$1,500	\$1,500
SANITATION DEPARTMENT TOTALS		\$126,500	\$139,040

GENERAL FUND			
		2020-2021	2021-2022
MUSEUM		APPROVED	REQUESTED
MUSEUM-Telephone-Postage-Internet		\$0	\$0
MUSEUM-Departmental Supplies		\$250	\$250
MUSEUM-Utilities		\$3,500	\$3,500
MUSEUM-Travel & School		\$0	\$0
MUSEUM-Maintenance & Repairs Building		\$1,000	\$1,000
MUSEUM-Maintenance & Repairs Equipment		\$50	\$50
MUSEUM-Contracted Services		\$0	\$0
MUSEUM-Insurance & Bonds		\$1,000	\$0
MUSEUM-Miscellaneous Expenses		\$100	\$100
MUSEUM-Debt Principal & Interest		\$0	\$0
MUSEUM-Capital Outlay Projects		\$0	\$0
MUSEUM TOTALS		\$5,900	\$4,900

GENERAL FUND			
		2020-2021	2021-2022
LIBRARY		APPROVED	REQUESTED
LIBRARY-Part Time		\$0	\$0
LIBRARY-Full Time		\$61,547	\$65,047
LIBRARY-FICA Tax Expenses		\$4,800	\$4,976
LIBRARY-Group Insurance		\$14,880	\$14,710
LIBRARY-Retirement Expense NC		\$7,900	\$7,326
LIBRARY-Retirement Expense 401(K)		\$0	\$1,614
LIBRARY-Telephone, Postage, Internet		\$250	\$500
LIBRARY-Departmental Supplies		\$750	\$1,000
LIBRARY-Utilities		\$6,500	\$6,500
LIBRARY-Travel & School		\$0	\$0
LIBRARY-Maintenance & Repairs Building		\$2,500	\$2,500
LIBRARY-Maintenance & Repairs Equipment		\$500	\$500
LIBRARY-Copier Lease & Supplies		\$1,100	\$989
LIBRARY-Insurance & Bonds		\$2,000	\$0
LIBRARY-Miscellaneous Expenses		\$150	\$500
LIBRARY-Capital Outlay-Books-Memorial		\$500	\$500
LIBRARY-Capital Outlay-Books-Hinshaw			\$0
LIBRARY-Capital Outlay-Books-Fund Drive		\$750	\$1,000
LIBRARY-Capital Outlay-Books-Will		\$500	\$500
LIBRARY-Debt Principal & Interest		\$0	\$0
LIBRARY-Employee Recognition		\$0	\$0
LIBRARY TOTALS		\$104,627	\$108,162

GENERAL FUND			
		2020-2021	2021-2022
CEMETERY		APPROVED	REQUESTED
CEMETERY-Departmental Supplies		\$250	\$250
CEMETERY-Utilities		\$1,000	\$1,200
CEMETERY-Maintenance & Repairs (Building)		\$600	\$500
CEMETERY-Contracted Services		\$9,500	\$19,465
CEMETERY-Insurance		\$500	\$0
CEMETERY-Miscellaneous Expenses		\$1,000	\$4,500
CEMETERY-Capital Outlay Projects			\$3,000
CEMETERY TOTALS		\$12,850	\$28,915

Powell Bill Fund - 50			
		2020-2021	2021-2022
Revenue		Approved	Requested
POWELL BILL-State Highway Commission		\$16,590	\$45,919
POWELL BILL-Interest Earned on Investments		\$600	\$224
Appropriated Fund Balance			\$8,857
POWELL BILL REVENUE TOTALS		\$17,190	\$55,000
Expenditures			
POWELL BILL-Engineering			
POWELL BILL-Street improvements		\$50,000	\$55,000
<i>Church Street Drainage \$15,000</i>			
<i>Paving & Patching \$40,000</i>			
POWELL BILL-Storm Clean Up			
POWELL BILL-Rail Trail		\$3,500	
POWELL BILL EXPENSES TOTALS		\$53,500	\$55,000

WATER & SEWER FUND - 30		
Water & Sewer Revenues		
		2021-2022
		Requested
30-3290-000	Interest Earned on Investment	\$50
30-3350-000	Miscellaneous Revenue	\$2,000
30-3670-001	Sales Tax Refunds	\$100
30-3710-000	Water Rents	\$861,000
30-3710-001	Water Penalties	\$17,000
30-3720-000	Sewer Rents	\$388,000
30-3730-000	Water Tap Fees	\$3,000
30-3730-001	Sewer Taps	\$1,500
30-3750-000	Water Reconnection Fees	\$14,000
30-3780-000	Sprinkler Fess	\$1,100
30-3790-000	Bad Water Debts	\$2,000
30-3810-000	Sale of Materials	\$100
30-3810-001	Revenue from Water Surcharge	\$500
30-3830-000	Sale of Assets	\$100
	Fund Balance Appropriation	\$0
	Total Water & Sewer Revenues	\$1,290,450

WATER & SEWER FUND - 30			
		2020-2021	2020-2022
WATER DEPARTMENT		Approved	Requested
WATER-Part Time	\$	-	\$ 9,360
WATER-Full Time	\$	29,099.00	\$ 147,435
WATER-Professional Services	\$	1,500.00	\$ -
WATER-FICA Tax Expenses	\$	2,226.00	\$ 11,995
WATER-Group Insurance	\$	7,440.00	\$ 29,420
WATER-Retirement Expense NC	\$	3,332.00	\$ 16,592
WATER-Retirement Expense 401 (K)			\$ 3,655
WATER-Telephone, Postage, Internet	\$	6,000	\$ 6,000
WATER-Departmental Supplies	\$	10,000	\$ 8,000
WATER-Utilities	\$	25,000	\$ 25,000
WATER-Travel & School	\$	200	\$ 1,500
WATER-Maintenance & Repairs Building	\$	5,000	\$ 5,000
WATER-Maintenance & Repairs Equipment	\$	23,000	\$ 45,293
WATER-Maintenance & Repairs Vehicle	\$	-	\$ 2,500
WATER-Public Notice/Advertisement	\$	-	\$ -
WATER-Vehicle Supplies Gas	\$	-	\$ -
WATER-Copier Lease & Supplies	\$	-	\$ 1,112
WATER-Laundry & Cleaning	\$	-	\$ -
WATER-Uniforms & Shoes	\$	-	\$ -
WATER-Contracted Services	\$	450,000	\$ 41,575
WATER-Unemployment Cost	\$	-	\$ -
WATER-Memberships, Dues, Subscriptions	\$	-	\$ -
WATER-Insurance & Bonds	\$	4,000	\$ -
WATER-Analysis/Laboratory	\$	4,000	\$ 6,700
WATER-Miscellaneous Expenses	\$	4,000	\$ 4,000
WATER-Capital Outlay Equipment	\$	18,000	\$ 30,000
WATER-Debt Principal & Interest	\$	153,500	\$ 124,323
WATER-Capital Outlay Projects	\$	170,000	\$ 50,000
WATER-Employee Recognition	\$	-	\$ -
WATER-Chemical Expense	\$	-	\$ 100,000

SEWER-Part Time	\$ -	\$ 9,360
SEWER-Full Time	\$ -	\$ 98,898
SEWER-Professional Services	\$ 5,000	\$ 3,500
SEWER-FICA Tax Expenses	\$ -	\$ 7,566
SEWER-Group Insurance	\$ -	\$ 22,065
SEWER-Retirement Expense NC	\$ -	\$ 11,140
SEWER-Retirement Expense 401 (K)	\$ -	\$ 2,454
SEWER-Telephone, Postage, Internet	\$ 6,500	\$ 6,500
SEWER-Departmental Supplies	\$ 6,000	\$ 6,000
SEWER-Utilities	\$ 28,153	\$ 32,000
SEWER-Travel & School	\$ 1,500	\$ 1,500
SEWER-Maintenance & Repairs Building	\$ 15,000	\$ 5,000
SEWER-Maintenance & Repairs Equipment	\$ 25,000	\$ 96,548
SEWER-Maintenance & Repairs Vehicle	\$ -	\$ 5,000
SEWER-Public Notice/Advertisement	\$ -	\$ -
SEWER-Vehicle Supplies Gas	\$ -	\$ -
SEWER-Copier Lease & Supplies	\$ -	\$ 1,112
SEWER-Laundry & Cleaning	\$ -	\$ -
SEWER-Uniforms & Shoes	\$ -	\$ -
SEWER-Contracted Services	\$ 115,000	\$ 12,675
SEWER-Unemployment Cost	\$ -	\$ -
SEWER-Memberships, Dues, Subscriptions	\$ -	\$ -
SEWER-Insurance & Bonds	\$ 2,500	\$ -
SEWER-Analysis/Laboratory	\$ 4,500	\$ 4,500
SEWER-Miscellaneous Expenses	\$ 4,500	\$ 4,500
SEWER-Capital Outlay Equipment	\$ 100,000	\$ -
SEWER-Debt Principal & Interest	\$ -	\$ 5,539
SEWER-Capital Outlay Projects	\$ 140,000	\$ 175,000
SEWER-Employee Recognition	\$ -	\$ -
SEWER-Chemical Expense	\$ -	\$ 10,000
General Fund Transfer		\$ 100,136
Water & Sewer Totals	\$ 1,369,950	\$ 1,290,450

Parks & Recreation Fund - 40			
			2021-2022
	Parks and Recreation Revenues		Requested
40-3010-019	Ad Valorem Taxes - 2019 and prior		\$550
40-3010-020	Ad Valorem Taxes - 2020		\$30,270
40-3040-000	Reservoir Recreation Fees		\$18,200
	Annual Permits	\$500	
	Annual Dock Rental	\$250	
	Boat Rental	\$4,450	
	Fishing Permits	\$3,000	
	Bait & Tackle	\$10,000	
40-3350-000	Miscellaneous Revenue		\$1,000
40-3840-000	Sponsorships		\$4,300
	Athletics	\$1,800	
	Fishing Tournament	\$2,500	
40-3050-000	Recreational Registration Fee		\$3,000
	Baseball	\$1,000	
	Softball	\$1,000	
	Basketball	\$1,000	
40-3050-010	Concession Sales		\$4,500
	Lake	\$2,500	
	Ballfield	\$1,000	
	Basketball	\$1,000	
40-3050-020	Gate Admission Revenue		\$350
	Miscellaneous Donations		\$1,800
	Advertising Revenue		\$1,800
40-3850-000	Fall Festival Revenue		\$7,000
	Fund Balance Appropriation		\$0
	Total Parks & Rec Fund Revenues		\$72,770

Parks & Recreation Fund - 40			
	2020-2021	2021-2022	
PARKS & RECREATION	Approved	Requested	
P&R LAKE-Telephone & Postage	\$ 1,000	\$ 1,000	
P&R LAKE-Departmental Supplies	\$ 8,000	\$ 7,600	
P&R LAKE-Utilities	\$ 2,548	\$ 2,500	
P&R LAKE-Maintenance & Repairs Building	\$ 3,500	\$ 3,500	
P&R LAKE-Maintenance & Repair Equipment	\$ 1,500	\$ 1,000	
P&R LAKE-Contracted Services	\$ 20,000	\$ 25,000	
P&R LAKE-Insurance & Bonds	\$ 2,300	\$ -	
P&R LAKE-Miscellaneous Expense	\$ 3,500	\$ 1,500	
P&R LAKE-Capital Outlay Equipment	\$ 6,700	\$ 9,000	
P&R LAKE-Debt Principal & Interest	\$ -	\$ -	
P&R LAKE-Rail Trail	\$ -		
P&R LEONARD PARK-Departmental Supplies	\$ 1,500	\$ 1,100	
P&R LEONARD PARK-Utilities	\$ 3,000	\$ 3,000	
P&R LEONARD PARK-Maint & Repairs-Building	\$ 2,500	\$ 2,500	
P&R LEONARD PARK-Maint & Repairs-Equipment	\$ 1,500	\$ 1,500	
P&R LEONARD PARK-Maint & Repairs-Ballfield	\$ 3,660	\$ 1,860	
P&R LEONARD PARK-Insurance & Bonds	\$ 1,000	\$ 1,210	
P&R LEONARD PARK-Miscellaneous Expense	\$ 3,500	\$ 3,500	
P&R LEONARD PARK-Capital Outlay Equipment	\$ 3,500	\$ -	
P&R LEONARD PARK-Debt Principal & Interest	\$ -	\$ -	
P&R Fall Festival Expenses		\$ 7,000	
PARKS & RECREATION TOTALS	\$ 69,208	\$ 72,770	