

**Budget Ordinance for the Town of Ramseur 2016-2017**  
**BE IT ORDAINED** by the Governing Board of the Town of Ramseur, North Carolina:

**Section 1:** The following amounts are hereby appropriated in the General Fund for the operation of the town government and its activities for the fiscal year beginning July 1, 2016 and ending June 30, 2017, in accordance with the chart of accounts heretofore established for this Town (detailed list for each department attached):

Administrative Department	\$ 208,900.00
Museum	\$ 2,400.00
Police Department	\$ 415,317.00
Fire Department	\$ 168,900.00
Street Department	\$ 275,200.00
Sanitation Department	\$ 131,500.00
Library	\$ 114,380.00
Cemetery	\$ 15,250.00
Total Appropriations	<u>\$ 1,331,847.00</u>

**Section 2:** It is estimated that the following revenues will be available in the General Fund for the fiscal year beginning July 1, 2016, and ending June 30, 2017:

Prior years' property taxes	\$ 19,250.00
Current year's property taxes	\$ 727,517.00
Property Tax Interest	\$ 3,200.00
Interest Income on Investments	\$ 1,500.00
Library Interest Income	\$ 50.00
Miscellaneous Income-Drug Money	\$ 500.00
Dog Receipts	\$ 35.00
Franchise Tax	\$ 450.00
Utilities Franchise Tax	\$ 45,000.00
Fines & Permits	\$ 4,500.00
Sale of Cemetery Plots	\$ 1,000.00
Sales Tax Refund	\$ 5,000.00
Half Cent Sales Tax	\$ 315,000.00
Gasoline Tax Refund	\$ 4,000.00
Solid Waste Tax	\$ 1,000.00

Sale of Assets	\$	100.00
Miscellaneous Revenue	\$	100.00
Funds Received from County	\$	12,000.00
Funds Received from Hinshaw Fund	\$	180.00
Memorial Gifts	\$	1,000.00
Fines	\$	1,500.00
Copier Receipts	\$	1,200.00
Fund Drive Receipts	\$	1,000.00
Old Book Sales	\$	-
Garbage Collections	\$	120,000.00
Fund Balance Appropriation	\$	66,765.00
Total Estimated Revenues	\$	<u>1,331,847.00</u>

**Section 3:** 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, 2016 and ending June 30, 2017, in accordance with the chart of accounts heretofore approved for the Town (detail list of each expense attached):

Water Department Expenses	\$	904,200.00
Sewer Department Expenses	\$	392,000.00
Total Appropriations	\$	<u>1,296,200.00</u>

**Section 4:** It is estimated that the following revenues will be available in the Water & Sewer Fund for the fiscal year beginning July 1, 2016, and ending June 30, 2017:

Interest Earned on Investment	\$	800.00
Miscellaneous Revenue	\$	500.00
Sales Tax Refund	\$	5,000.00
Water Rents	\$	830,870.00
Water Penalties	\$	15,630.00
Water Tap Fees	\$	1,500.00
Water Reconnection Fees	\$	9,500.00
Sprinkler Fees	\$	1,000.00
Bad Water Debts	\$	1,000.00
Sale of Materials	\$	100.00
Revenue from Water Surcharge	\$	7,200.00
Sale of Assets	\$	250.00
Sewer Rents	\$	367,750.00
Sewer Tap Fees	\$	1,500.00
Water Fund Balance Appropriation	\$	30,850.00
Sewer Fund Balance Appropriation	\$	22,750.00
Total Estimated Revenues	\$	<u>1,296,200.00</u>

**Section 5:** The following amounts are hereby appropriated in the Recreation Fund for the operation of the recreation utilities for the fiscal year beginning July 1, 2016 and ending June 30, 2017, in accordance with the chart of accounts heretofore approved for the Town (detail list of each expense attached):

Recreation - Lake Expenses	\$	45,900.00
Recreation - Ball Field Expenses	\$	14,500.00

Total Appropriations	<u>\$ 60,400.00</u>
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**Section 6:** It is estimated that the following revenues will be available in the Recreation Fund for the fiscal year beginning July 1, 2016, and ending June 30, 2017:

Prior years' property taxes	\$ 35.00
Current year's property taxes	\$ 34,067.00
Reservoir Recreation Fees	\$ 11,000.00
Interest Earned on Revenue	\$ 50.00
Miscellaneous Revenue	\$ 2,500.00
Sales Tax Refund	\$ 350.00
Fund Balance Appropriation	<u>\$ 12,398.00</u>
Total Estimated Revenues	<u>\$ 60,400.00</u>

**Section 7:** 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, 2016 and ending June 30, 2017, in accordance with the chart of accounts heretofore approved for the Town (detail list of each expense attached):

Street Improvements	\$ 85,000.00
Engineering	\$ 1,000.00
Total Appropriations	<u>\$ 86,000.00</u>

**Section 8:** It is estimated that the following revenues will be available in the Powell Bill Fund for the fiscal year beginning July 1, 2016, and ending June 30, 2017:

State Highway Commission	\$ 51,500.00
Interest Earned on Investments	\$ 380.00
Fund Balance Appropriation	<u>\$ 34,120.00</u>
Total Estimated Revenues	<u>\$ 86,000.00</u>

**Section 9:** There is hereby levied a tax at the rate of sixty-four cents (\$0.64) 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 \$113,674,431 and an estimated rate of collection of 98.0%. The estimated rate of collection is based on the fiscal 2015-2016 rate of 98.0%. Amounting to \$727516 for fiscal 2016-2017.

**Section 10:** 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 6 of this ordinance.

This rate is based on a total valuation of property for the purposes of taxation of \$113,674,431 and an estimated rate of collection of 98.0%. The estimated rate of collection is based on the fiscal 2015-2016 rate of 98.0%. Amounting to \$34102.24 for fiscal 2016-2017.

**Section 11:** 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 requires. These changes must not result in creases 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 14:** Copies of this Budget Ordinance shall be furnished to the Clerk and Finance Officer to the Governing Board to be kept on file by them for their direction in the disbursement of funds.

Adopted this \_\_\_\_\_ day of June, 2016.

**Town of Ramseur**  
**Summary of All Funds - Budget Estimates**  
**Fiscal Year 2016-2017**

<b>Summary</b>	<b>Estimated Revenue</b>	<b>Inter-Fund Transfer</b>	<b>Fund Balance Appropriation</b>	<b>Total Appropriation</b>
General Fund	\$ 1,265,082.00	0	\$66,765.00	\$1,331,847.00
Water Fund	\$ 873,350.00	0	\$30,850.00	\$904,200.00
Sewer Fund	\$ 369,250.00	0	\$22,750.00	\$392,000.00
Recreation Fund	\$ 48,002.00	0	\$12,398.00	\$60,400.00
Powell Bill	\$ 51,880.00	0	\$34,120.00	\$86,000.00
Restricted Hinshaw	0	0	0	0
NC Step Program	0	0	0	0
Revitalization	0	0	0	0
	<b>\$ 2,607,564.00</b>	<b>\$ -</b>	<b>\$ 166,883.00</b>	<b>\$ 2,774,447.00</b>

Ad Valorem Tax estimate is based upon \$.67 PER \$100 value of estimated valuation. Such rates are based on an estimate of total appraised value of property and automobile tax revenue of the of the 2015-16 collection taxation of \$115,994,317 value on assessment ration of 100% appraised valuation and estimating collection rate of 98% at \$113,674,431.

2015 Levy Rate per \$100 Valuation	\$115,994,317.00	\$0.67	\$777,161.92
Tax Levy of 98% Collections	\$113,674,431.00	\$0.67	\$761,618.69

Tax Levy Distribution	Rate	Total	Percentages
General Fund	\$0.64	\$727,516.45	95.5224%
Recreation Fund	\$0.03	\$34,102.24	4.4776%
	\$0.67	\$761,618.69	100%
Prior Years Taxes		\$19,250.00	
Balance		\$780,868.69	

## General Fund Revenue

10-3010-012	Ad Valorem - 2012	\$	350.00
10-3010-013	Ad Valorem - 2013	\$	1,000.00
10-3010-014	Ad Valorem - 2014	\$	5,500.00
10-3010-015	Ad Valorem - 2015	\$	12,400.00
10-3010-016	Ad Valorem - 2016	\$	727,517.00
10-3170-000	Property Tax Interest	\$	3,200.00
10-3290-000	Interest Income on Investment	\$	1,500.00
10-3290-001	Library Interest Income	\$	50.00
10-3350-000	Miscellaneous Income -Drug Money	\$	500.00
10-3350-001	Dog Receipts	\$	35.00
10-3360-000	Franchise Tax	\$	450.00
10-3370-000	Utilities Franchise Tax	\$	45,000.00
10-3430-000	Fire Dept. Grant Money	\$	-
10-3520-000	Fines & Permits	\$	4,500.00
10-3610-000	Sale of Cemetery Plots	\$	1,000.00
10-3670-000	Sales Tax Refund	\$	5,000.00
10-3670-001	Half Cent Sales Tax	\$	315,000.00
10-3670-002	Gasoline Tax Refund	\$	4,000.00
10-3670-003	Solid Waste Tax	\$	1,000.00
10-3830-000	Sale of Assets	\$	100.00
10-3850-002	Miscellaneous Revenues	\$	100.00
10-3850-003	Funds Received from County	\$	12,000.00
10-3850-004	Funds Received from Hinshaw Funds	\$	180.00
10-3850-005	Memorial Gifts	\$	1,000.00
10-3850-006	Fines	\$	1,500.00
10-3850-007	Copier Receipts	\$	1,200.00
10-3850-008	Fund Drive Receipts	\$	1,000.00
10-3850-010	Old Book Sales	\$	-
10-3860-000	Garbage Collections	\$	120,000.00
	<b>Total General Fund</b>	<b>\$</b>	<b>1,265,082.00</b>
	Fund Balance Appropriation	\$	66,765.00
	<b>Total General Fund Revenues</b>	<b>\$</b>	<b>1,331,847.00</b>

## Administrative Department

10-4100-002	Mayor - Salary	\$ 4,800.00
10-4100-000	Commissioners - Salary	\$ 9,000.00
10-4200-002	Clerk - Salary	\$ 34,500.00
10-4200-004	Professional Services	\$ 12,000.00
10-4200-005	FICA Taxes Payable	\$ 3,800.00
10-4200-006	Group Insurance	\$ 14,000.00
10-4200-007	Retirement	\$ 3,750.00
10-4200-011	Telephone & Postage	\$ 8,000.00
10-4200-012	Printing & Supplies	\$ 5,000.00
10-4200-013	Utilities	\$ 9,000.00
10-4200-014	Travel & School	\$ 4,000.00
10-4200-015	Maintenance & Repairs Building	\$ 14,000.00
10-4200-016	Maintenance & Repairs Equipment	\$ 4,000.00
10-4200-026	Advertising	\$ 2,500.00
10-4200-045	Contracted Services	\$ 40,000.00
10-4200-050	Unemployment Cost	\$ 2,500.00
10-4200-051	Sales Tax - Paid	\$ 1,000.00
10-4200-053	Dues & Subscriptions	\$ 5,000.00
10-4200-054	Insurance & Bonds	\$ 10,000.00
10-4200-055	Fire Tax Expenses - Franklinville	\$ 50.00
10-4200-057	Miscellaneous Expenses	\$ 10,000.00
10-4200-073	Capital Outlay	\$ 12,000.00
	Total Administrative Dept. Expenses	<u>\$ 208,900.00</u>

## Museum

10-4300-012	Supplies	100.00
10-4300-013	Utilities	800.00
10-4300-015	Maintenance & Repairs Building	300.00
10-4300-016	Maintenance & Repairs Equipment	50.00
10-4300-054	Insurance	50.00
10-4300-057	Miscellaneous Expenses	1100.00
		<u>2400.00</u>



## Police Department

### Police Department Expenses

10-5100-002	Chief - Salary	\$ 45,000.00
10-5100-005	FICA Tax Expenses	\$ 17,000.00
10-5100-006	Group Insurance	\$ 67,000.00
10-5100-008	Retirement Expense	\$ 24,000.00
10-5100-011	Telephone & Postage	\$ 4,000.00
10-5100-012	Printing & Supplies	\$ 3,500.00
10-5100-013	Utilities	\$ 4,000.00
10-5100-014	Travel & School	\$ 300.00
10-5100-015	Maintenance and Repairs - Building	\$ 1,000.00
10-5100-016	Maintenance and Repairs - Equipment	\$ 1,500.00
10-5100-017	Maintenance and Repairs - Auto	\$ 13,000.00
10-5100-031	Automotive Supplies	\$ 18,000.00
10-5100-035	Laundry & Cleaning	\$ 300.00
10-5100-036	Uniforms	\$ 4,500.00
10-5100-054	Insurance	\$ 10,287.00
10-5100-057	Miscellaneous Expenses	\$ 5,000.00
10-5100-073	Capital Outlay - Equipment	\$ 12,500.00
10-5110-002	Salaries - Policemen	<u>\$ 184,430.00</u>
	<b>Total Police Department Expenses</b>	<b>\$ 415,317.00</b>

## Fire Department

### FIRE DEPARTMENT EXPENSES

10-5300-000	Salary - Firefighters	\$29,000
10-5300-005	FICA Tax Expenses	\$2,250
10-5300-006	Group Insurance	\$10,500
10-5300-008	Retirement Expense	\$2,500
10-5300-011	Telephone and Postage	\$5,000
105300-012	Printing and Supplies	\$500
10-5300-013	Utilities	\$6,000
10-5300-015	Maintenance and Repairs - Building	\$3,000
10-5300-016	Maintenance and Repairs - Equipment	\$4,000
10-5300-017	Maintenance and Repairs - Trucks	\$4,000
10-5300-031	Automotive Supplies	\$2,500
10-5300-053	Dues and Subscriptions	\$1,000
10-5300-054	Insurance	\$4,500
10-5300-057	Miscellaneous Expenses	\$13,000
10-5300-074	Capital - Equipment	\$12,800
10-5300-073	Fire Dept. Building Debt	\$48,300
10-5310-002	Firefighter Meeting Expenses	\$6,800
	<b>Total Fire Expenses</b>	<b>\$155,650</b>

### EMERGENCY MEDICAL EXPENSES

10-5400-002	Firefighter's EMT Expenses	\$5,400
10-5400-012	Departmental Supplies	\$800
10-5400-014	Travel and School	\$150
10-5400-016	Maintenance and Repairs Equipment	\$500
10-5400-017	Maintenance and Repairs Vehicles	\$0
10-5400-031	Automotive Supplies	\$0
10-5400-054	Insurance	\$3,500
10-5400-074	Capital Outlay - Equipment	\$2,900
	<b>Total Emergency Medical Expenses</b>	<b>\$13,250</b>

**Total Fire Department** **\$168,900**

## Street Department

10-5600-005	FICA Taxes Payable	7,700.00
10-5600-006	Group Insurance	52,000.00
10-5600-007	Retirement	7,300.00
10-5600-011	Telephone & Postage	2,000.00
10-5600-012	Departmental Supplies	6,000.00
10-5600-013	Utilities	35,000.00
10-5600-014	Travel & School	500.00
10-5600-015	Maintenance & Repairs Bldg.	2,000.00
10-5600-016	Maintenance & Repairs Equipment	3,500.00
10-5600-017	Maintenance & Repairs Trucks	3,500.00
10-5600-031	Automotive Supplies	10,000.00
10-5600-035	Uniforms & Shoes	1,200.00
10-5600-045	Contracted Services	3,000.00
10-5600-054	Insurance	9,000.00
10-5600-057	Miscellaneous Expenses	3,000.00
10-5600-075	Capital Outlay - Equipment	30,000.00
10-5610-002	Salaries & Wages	99,500.00
	Total Street Dept. Expenses	<u>275,200.00</u>

### **Sanitation Department Expenses**

10-5800-045	Contracted Services	\$ 98,000.00
10-5800-048	Recycling Services	\$ 33,000.00
10-5800-057	Miscellaneous Expenses	\$ 500.00
	<b>Total Sanitation Expenses</b>	<b>\$ 131,500.00</b>

## LIBRARY EXPENSES

10-6300-002	Salary - Librarian	\$ 34,385.00
10-6300-005	FICA Taxes Expenses	\$ 4,770.00
10-6300-006	Group Insurance	\$ 21,000.00
10-6300-007	Retirement Expenses	\$ 6,500.00
10-6300-011	Telephone and Postage	\$ 1,000.00
10-6300-012	Departmental Supplies	\$ 1,000.00
10-6300-013	Utilities	\$ 6,000.00
10-6300-015	Maintenance & Repairs Building	\$ 1,200.00
10-6300-016	Maintenance & Repairs Equipment	\$ 500.00
10-6300-034	Copy Supplies	\$ 2,000.00
10-6300-054	Insurance	\$ 2,000.00
10-6300-057	Miscellaneous Expenses	\$ 725.00
10-6300-072	Capital Outlay - Books (will)	\$ 2,500.00
10-6300-073	Capital Outlay - Books (fund drive)	\$ 2,000.00
10-6300-074	Capital Outlay - Books (Hinshaw)	\$ -
10-6300-075	Capital Outlay - Books (Memorial)	\$ 800.00
10-6310-002	Salaries - Asst. Librarian	<u>\$ 28,000.00</u>
	Total Library Expenses	<b>\$ 114,380.00</b>

### **Cemetery Expenses**

10-6400-002	Mowing Contract	\$ 7,500.00
10-6400-012	Department Supplies	\$ 650.00
10-6400-013	Utilities	\$ 800.00
10-6400-054	Insurance	\$ 700.00
10-6400-057	Miscellaneous Expenses	<u>\$ 5,600.00</u>
	Total Cemetery Expenses	<b>\$ 15,250.00</b>

## Water & Sewer

### Water Revenue

30-3290-000	Interest Earned on Investment	800.00
30-3350-000	Miscellaneous Revenue	500.00
30-3670-001	Sales Tax Refunds	5,000.00
30-3710-000	Water Rents	830,870.00
30-3710-001	Water Penalties	15,630.00
30-3730-000	Water Tap Fees	1,500.00
30-3750-000	Water Reconnection Fees	9,500.00
30-3780-000	Sprinkler Fess	1,000.00
30-3790-000	Bad Water Debts	1,000.00
30-3810-000	Sale of Materials	100.00
30-3810-001	Revenue from Water Surcharge	7,200.00
30-3830-000	Sale of Assets	250.00
	Total Water Revenues	<u>873,350.00</u>
	Total Water Fund Balance Appropriation	<u>30,850.00</u>
	Total Water Revenues	<b>904,200.00</b>

### Sewer Revenue

30-7200-000	Sewer Rents	367,750.00
30-3730-001	Sewer Taps	<u>1,500.00</u>
	Total Sewer Revenue	369,250.00
	Fund Balance Appropriation	<u>22,750.00</u>
		<b>392,000.00</b>
	 <b>Total Water &amp; Sewer Revenues</b>	 <b>1,296,200.00</b>





### Recreation Department

40-3010-014	Ad Valorem Taxes -2014- Prior	\$ 10.00
40-3010-015	Ad Valorem Taxes - 2015	\$ 25.00
40-3010-016	Ad Valorem Taxes - 2016	\$ 34,067.00
40-3040-000	Reservoir Recreation Fees	\$ 11,000.00
40-3290-000	Interest Earned Revenue	\$ 50.00
40-3350-000	Miscellaneous Revenue	\$ 2,500.00
40-3670-000	Sales Tax Refunds	\$ 350.00
	Total Recreation Revenue	\$ 48,002.00
	Total Fund Balance Appropriation	\$ 12,398.00
	Total Recreation Fund Revenue	<u>\$ 60,400.00</u>

### Recreation Department - Lake

40-6200-000	Contracted Services	\$ 20,000.00
40-6200-011	Telephone & Postage	\$ 900.00
40-6200-012	Departmental Supplies	\$ 2,000.00
40-6200-013	Utilities	\$ 8,000.00
40-6200-015	Maintenance & Repairs Building	\$ 2,500.00
40-6200-016	Maintenance & Repairs Equipment	\$ 2,000.00
40-6200-054	Insurance	\$ 2,500.00
40-6200-057	Miscellaneous Expenses	\$ 3,000.00
40-6200-073	Capital Outlay - Concerts & Equipment	\$ 5,000.00
		<u>\$ 45,900.00</u>

### Recreation Department - Ball Field

40-6400-012	Departmental Supplies	\$ 500.00
40-6400-013	Utilities	\$ 5,000.00
40-6400-014	Maintenance & Repairs Building	\$ 2,500.00
40-6400-015	Maintenance & Repairs Equipment	\$ 2,500.00
40-6400-054	Insurance	\$ 1,000.00
40-6400-057	Miscellaneous Expenses	\$ 2,000.00
40-6400-073	Capital Outlay	\$ 1,000.00
		<u>\$ 14,500.00</u>

Total Recreation Expenses **\$ 60,400.00**

## Powell Bill

### Powell Bill Revenue

50-3010-000	State Highway Commission	\$ 51,500.00
50-3290-000	Interest Earned on Investments	<u>\$ 380.00</u>
	Total Powell Bill Revenue	\$ 51,880.00
	Fund Balance Appropriations	<u>\$ 34,120.00</u>
	Total Powell Bill Fund Revenue	\$ 86,000.00

### Powell Bill Expenditures

50-8200-001	Street Improvements	\$ 85,000.00
50-8200-000	Engineering	<u>\$ 1,000.00</u>
	Total Powell Bill Expenses	\$ 86,000.00

## Hinshaw Fund

### Hinshaw Fund Revenue

70-3290-000	Interest Earned on Investment	<u>\$ -</u>
	Total Hinshaw Fund Revenue	\$ -

### Hinshaw Fund Expenses

70-6300-058	Books for Library	\$ -
	Total Hinshaw Fund Expenses	\$ -