



**ADOPTED OPERATING BUDGET**  
**FISCAL YEAR 2022-2023**

Submitted to  
The Mayor and Board of Commissioners  
By  
Carol Akers, Town Clerk/Finance Officer  
Brandon Holland, ICMA-CM  
Presented June 7, 2022



## **Budget Message June 7, 2022**

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

### **Introduction**

The proposed Fiscal Year 2022-2023 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 2022-2023 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 about \$277,000 greater than the 2021-2022 Budget. There is a substantial increase in Powell Bill, using \$95,857 from Fund Balance for street improvements. The first draft required Fund Balance appropriations to balance, \$204,986 for General Fund and \$78,025 for Water and Sewer. To balance, the final draft proposes use of American Rescue Plan Act (ARPA) Funds in addition to Fund Balance. 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 2022-2023 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 to increase slightly to \$128,889,850 from the previous year of \$125,170,931. With a combined collection rate of 96%. In fiscal year 2022-2023 we can estimate to collect around \$837,655 in property tax revenues. The Town of Ramseur will receive a total of \$538,598 in ARPA Funding. This budget is prepared using 50% (\$269,299) of the ARPA in addition to \$18,194 of Fund Balance as revenues. The purpose of this usage of ARPA Funds is classified as revenue replacement to cover personnel expenses.

### **General Fund Expenditures**

Overall, the General Fund expenses are \$245,000 greater than the previous fiscal year. This is largely due to all departments requesting more than the previous year for operations. Capital Outlay items are requested by the Police Department, Fire Department, and the Streets Department.

The Police Department is requesting \$15,000 for radios required by the State, in addition to a new vehicle. The Fire Department originally planned to fund radio purchases with a grant, however the Town has been made aware that the grant program will not be funded this year. The radio total cost is \$60,000. \$8,000 of Capital Outlay in the Streets Department is going to a mini excavator grapppler and a trailer.

Sanitation Department will see a slight increase in Contracted Services from \$137,540 to \$144,239. Sanitation Fees will remain the same at \$17.

The Library will begin contracting with Randolph County for operations. This reduces the Library budget from \$119,560 to \$37,695.

### **Enterprise Fund**

The Water & Sewer Fund will see an increase of \$325,000 more than the previous year's budget. To balance the Enterprise Fund; \$239,299 of ARPA Funds are used for revenue replacement, in addition to \$119,871 of Fund Balance. The largest additions are in Capital Projects and Contracted Services. The Capital Projects in the Utility Fund are as follows:

Manhole Rahab10/\$2200	\$22,000
Paint Piping	\$10,000
SCADA	\$30,000
SCADA Calibrations/Repair	\$6,000
Pump Repair -R. Creek	\$75,000
Fire Hydrant Replacements	\$30,000
Inserta Valves	\$17,000
Water Meters	\$7,500
Drying Beds Repair	\$5,500
Trac-Vac Repair (CIP)	\$35,000
Flocculator Repair	\$50,000
Filter Media Replacement	\$75,000
Water Main Replacement	\$50,000

Water and Sewer will reimburse General Fund for a portion of allowable expenses at \$134,250.

**Utility Rates**

Water and Sewer will experience a loss in revenue. The budget is prepared with a rate change for Franklinville lowering their rate to \$5 per 1,000, and limiting the flushing rate to 100,000 at no charge; totaling to a revenue loss of (\$33,772).

**Recreation**

The Recreation Fund will continue to be fully funded with an additional project this year. 3% of Property Tax revenue is reserved to help fund Recreation, (\$25,907). The department will use \$30,000 from reserves to build spaces for campers, expected to open Spring of 2023.

**Employees**

Employees will receive a 5% to 7% COLA. State mandated retirement contribution percentages have changed from General 11.35% to 12.10%, and from 12.04% to 13.04% for law enforcement. Group insurance is \$8,100 per employee and FICA is set at 7.65%

**PUBLIC HEARING**

In accordance with N.C.G.S. § 159-12(b) there will be a public hearing on June 21<sup>th</sup> 2022 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

**Budget Ordinance for the Town of Ramseur 2022-2023**  
**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, 2022 and ending June 30, 2023, in accordance with the chart of accounts heretofore established for this Town (detailed list for each department attached):

**General Fund Expenditures**

<b>Account</b>	<b>Department</b>	<b>Appropriation</b>
4100/4200	Administration	\$414,884
5100	Police	\$ 568,102
5300	Fire	\$ 368,620
5600	Streets	\$ 311,690
5800	Sanitation	\$ 145,739
4300	Museum	\$ 7,150
6300	Library	\$ 37,695
6400	Cemetery	\$ 32,460
	<b>Total Appropriations</b>	<b>\$ 1,886,345</b>

**Section 2:** It is estimated that the following revenues will be available in the General Fund for the fiscal year beginning July 1, 2022, and ending June 30, 2023:

Ad Valorem-2020 (Prior year's property taxes)	\$2,500
Ad Valorem-2021 (Current years property taxes)	\$837,655
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 Department Grant	\$0
Fines & Permits	\$6,500
Sale of Cemetery Plots	\$2,500
Sales Tax Refund	\$9,000
Half Cent Sales Tax	\$365,000
Gasoline Tax Refund	\$3,000
Solid Waste Tax	\$1,000
Alcohol/Beverage Income	\$1,415
Sale of Assets	\$0
Sale of Land	\$0
Garbage Collections	\$145,044
<b>Total General Fund</b>	<b>\$1,434,602</b>
Reimbursement From W/S	\$134,250
ARPA Revenue Replacement	\$299,299
Fund Balance Appropriation	\$18,194
<b>Total General Fund Revenues</b>	<b>\$1,886,345</b>

**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, 2022, and ending June 30, 2023, in accordance with the chart of accounts heretofore approved for the Town (detail list of each expense attached):

Operations	\$ 988,100
Debt	\$ 38,300
Capital Outlay	\$ 455,200
Reimbursement General Fund	\$ 134,250
<b>Total Water and Sewer</b>	<b>\$ 1,615,850</b>

**Section 4:** It is estimated that the following revenues will be available in the Water & Sewer Fund for the fiscal year beginning July 1, 2022, and ending June 30, 2023:

Sales, Services, Fees	\$1,256,680
Fund Balance	\$119,871
ARPA	\$239,299
<b>Total Estimated Revenues</b>	<b>\$1,615,850</b>

**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, 2022 and ending June 30, 2023, in accordance with the chart of accounts heretofore approved for the Town (detail list of each expense attached):

Recreation Operations	\$61,295.00
Capital Outlay	\$39,000.00
<b>Total Recreation Expenses</b>	<b>\$100,295.00</b>

**Section 6:** It is estimated that the following revenues will be available in the Recreation Fund for the fiscal year beginning July 1, 2022, and ending June 30, 2023:

Ad Valorem Taxes - 2020 and Prior	\$550
Ad Valorem Taxes - 2021	\$25,907
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
Fall Festival Revenue	\$0
Fund Balance Appropriation	\$8,888
From Savings	\$30,000
<b>Total Parks &amp; Rec Fund Revenues</b>	<b>\$100,295</b>



**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, 2022, and ending June 30, 2023, in accordance with the chart of accounts heretofore approved for the Town:

POWELL BILL-Street improvements	\$92,868
POWELL BILL-Storm Clean Up	\$22,000
POWELL BILL-Rail Trail	\$40,000

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<b>POWELL BILL EXPENSES TOTALS</b>	<b>\$154,868</b>
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**Section 12:** It is estimated that the following revenues will be available in the Powell Bill Fund for the fiscal year beginning July 1, 2022, and ending June 30, 2023:

POWELL BILL-State Highway Commission	\$58,787
POWELL BILL-Interest Earned on Investments	\$224
Appropriated Fund Balance	\$95,857
<b>POWELL BILL REVENUE TOTALS</b>	<b>\$154,868</b>

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**Section 13:** 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 \$128,889,850 and an estimated rate of collection of 96.0%. The estimated rate of collection is based on the collection rate estimate in fiscal year 2020-2021 of 96.0%. Amounting to \$837,655 for fiscal 2022 -2023.

**Section 14:** 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 \$128,889,850 and an estimated rate of collection of 96.0%. The estimated rate of collection is based on the fiscal 2020-2021 rate of 96.0%. Amounting to \$25,907 for fiscal 2022-2023.

**Section 15:** 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 16:** 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 21st day of June, 2022.

ATTEST:

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Vicki Caudle, Mayor

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Carol Akers, Town Clerk/Finance Officer

**TOWN OF RAMSEUR PROPOSED 2022-2023 BUDGET**

<b>Budget Totals</b>			
	2021-2022	2022-2023	
<b>General Fund - 10</b>	Approved	Requested	<u>Difference</u>
Revenues	\$1,640,765	\$1,886,345	<u>General Fund</u>
Expenditures	\$1,640,765	\$1,886,345	\$0
<b>Water &amp; Sewer Fund - 30</b>	Approved	Requested	
Revenues	\$1,290,450	\$1,615,850	<u>Water/Sewer</u>
Expenditures	\$1,290,450	\$1,615,850	\$0
<b>Parks &amp; Recreation Fund - 40</b>	Approved	Requested	
Revenues	\$65,770	\$100,295	
Expenditures	\$65,770	\$100,295	
<b>Powell Bill Fund - 50</b>	Approved	Requested	
Revenues	\$55,000	\$154,868	
Expenditures	\$55,000	\$154,868	

<b>General Fund - 10</b>		<b>2021-2022</b>	<b>2022-2023</b>
<b>REVENUES</b>		<b>Approved</b>	<b>Requested</b>
10-3010-018	Ad Valorem-2020 (Prior year's property taxes)	\$813,486	\$2,500
10-3010-019	Ad Valorem-2021 (Current years property taxes)	\$0	\$837,655
10-3170-000	Property Tax Interest	\$1,500	\$1,500
10-3290-000	Interest Income on Investment	\$1,964	\$1,964
10-3290-001	Library Interest Income	\$24	\$24
10-3350-000	Miscellaneous Income	\$1,000	\$1,000
10-3350-001	Dog Receipts (Tax Listing)	\$500	\$500
10-3370-000	Utilities Franchise Tax	\$56,000	\$56,000
10-3430-000	Fire Department Grant	\$16,000	\$0
10-3520-000	Fines & Permits	\$6,500	\$6,500
10-3610-000	Sale of Cemetery Plots	\$2,500	\$2,500
10-3670-000	Sales Tax Refund	\$9,000	\$9,000
10-3670-001	Half Cent Sales Tax	\$330,000	\$365,000
10-3670-002	Gasoline Tax Refund	\$3,000	\$3,000
10-3670-003	Solid Waste Tax	\$1,000	\$1,000
10-3670-005	Alcohol/Beverage Income	\$1,415	\$1,415
10-3830-000	Sale of Assets	\$40,000	\$0
#####	Sale of Land	\$40,000	\$0
10-3860-000	Garbage Collections	\$145,044	\$145,044
	<b>Total General Fund</b>	<b>\$1,471,433</b>	<b>\$1,434,602</b>
	Reimbursement From W/S	\$100,136	\$134,250
	ARPA Revenue Replacement		\$299,299
	Fund Balance Appropriation	\$52,297	\$18,194
	<b>Total General Fund Revenues</b>	<b>\$1,623,866</b>	<b>\$1,886,345</b>

<b>GENERAL FUND</b>		<b>2021-2022</b>	<b>2022-2023</b>
<b>4100/4200</b>	<b>ADMINISTRATIVE</b>	<b>Approved</b>	<b>Requested</b>
	ADMIN-Commissioners-Salary-Elected	\$12,000	\$12,000
	ADMIN-Mayor-Salary	\$3,600	\$3,600
	ADMIN-FICA Mayor Commissioners	\$0	\$1,200
	ADMIN-Town Hall Part Time Salaries	\$18,200	\$25,000
	ADMIN-Town Hall Full Time Salaries	\$90,700	\$97,400
	ADMIN-FICA Tax Expense	\$9,524	\$9,400
	ADMIN-Group Insurance	\$14,710	\$16,185
	ADMIN-Retirement Expense NC	\$10,238	\$11,800
	ADMIN-Retirement Expense 401 (K)	\$2,255	\$2,500
	ADMIN-COVID-19		\$0
	ADMIN-Professional Services	\$28,000	\$33,000
	ADMIN-Telephone, Postage, Internet	\$4,000	\$6,500
	ADMIN-Departmental Supplies	\$4,000	\$6,000
	ADMIN-Utilities	\$7,500	\$9,000
	ADMIN-Travel & School	\$5,000	\$5,000
	ADMIN-Maintenance & Repairs Building	\$2,000	\$3,000
	ADMIN-Maintenance & Repairs Equipment	\$1,500	\$2,000
	ADMIN-Public Notice Advertisement	\$800	\$1,500
	ADMIN-Copier Lease & Supplies	\$3,260	\$3,260
	ADMIN-Contracted Services	\$57,500	\$68,500
	ADMIN-Unemployment Cost	\$1,000	\$5,000
	ADMIN-Sales Tax Paid Out	\$0	\$0
	ADMIN-Memberships, Dues, Subscriptions	\$2,500	\$7,500
	ADMIN-Insurance & Bonds	\$43,000	\$75,000
	ADMIN-Fire Tax Expense-Franklinville Fire	\$0	\$0
	ADMIN-Miscellaneous Expenses	\$1,500	\$5,000
	ADMIN-Capital Outlay Equipment	\$0	\$0
	ADMIN-Debt Principal & Interest	\$5,539	\$5,539
	ADMIN-Capital Outlay Projects	\$0	\$0
	ADMIN-Employee Recognition	\$0	\$0
	<b>ADMINISTRATIVE TOTALS</b>	<b>\$328,325</b>	<b>\$414,884</b>

<b>GENERAL FUND</b>			
5100	<b>POLICE DEPARTMENT</b>	<b>2021-2022 Approved</b>	<b>2022-2023 Requested</b>
	POLICE-Salaries	\$271,827	\$282,600
	POLICE-FICA Tax Expense	\$23,090	\$21,650
	POLICE-Group Insurance	\$51,484	\$48,600
	POLICE-Retirement Expense NC	\$33,291	\$33,000
	POLICE-Retirement Expense 401 (K)	\$13,825	\$12,700
	POLICE-Telephone, Postage, Internet	\$1,500	\$6,000
	POLICE-Departmental Supplies	\$2,500	\$2,500
	POLICE-Utilities	\$7,800	\$7,000
	POLICE-Travel & School	\$2,000	\$2,000
	POLICE-Maintenance & Repairs Building	\$2,000	\$2,000
	POLICE-Maintenance & Repairs Equipment	\$2,500	\$3,500
	POLICE-Maintenance & Repairs Vehicle	\$5,000	\$10,000
	POLICE-Vehicle Supplies Gas	\$12,000	\$24,000
	POLICE-Copier Lease & Supplies	\$1,460	\$1,460
	POLICE-Laundry & Cleaning	\$300	\$300
	POLICE-Uniforms & Shoes	\$4,500	\$4,500
	POLICE-Contracted Services	\$0	\$350
	POLICE-Unemployment Cost	\$0	\$0
	POLICE-Memberships, Dues, Subscriptions		\$600
	POLICE-Insurance & Bonds	\$0	\$0
	POLICE-Miscellaneous Expense	\$1,000	\$4,500
	POLICE-Capital Outlay Equipment	\$15,000	\$65,000
	POLICE-Debt Principal & Interest	\$30,842	\$30,842
	POLICE-Capital Outlay	\$10,000	\$5,000
	POLICE-Employee Recognition	\$0	\$0
<b>5100</b>	<b>POLICE DEPARTMENT TOTALS</b>	<b>\$491,919</b>	<b>\$568,102</b>

<b>GENERAL FUND</b>			
<b>5300 &amp; 5310</b>	<b>FIRE DEPARTMENT</b>	<b>2021-2022</b>	<b>2022-2023</b>
		<b>Approved</b>	<b>Requested</b>
	FIRE-Salary Part Time	\$32,480	\$46,900
	FIRE-Salary Full Time	\$65,260	\$70,600
	FIRE-FICA Tax Expense	\$7,477	\$9,000
	FIRE-Group Insurance	\$14,710	\$16,200
	FIRE-Retirement Expense NC	\$7,294	\$8,560
	FIRE-Retirement Expense 401 (K)	\$1,607	\$1,800
	FIRE-Telephone, Postage, Internet	\$2,500	\$6,500
	FIRE-Departmental Supplies	\$10,000	\$15,000
	FIRE-Utilities	\$9,000	\$9,500
	FIRE-Travel & School	\$0	\$500
	FIRE-Maintenance & Repairs Building	\$3,000	\$3,000
	FIRE-Maintenance & Repairs Equipment	\$2,500	\$2,500
	FIRE-Maintenance & Repairs Vehicle	\$8,000	\$8,000
	FIRE-Vehicle Supplies Gas	\$2,000	\$4,000
	FIRE-Copier Lease & Supplies	\$1,460	\$1,460
	FIRE-Laundry & Cleaning	\$0	\$0
	FIRE-Uniforms & Shoes	\$1,000	\$1,000
	FIRE-Contracted Services	\$0	\$0
	FIRE-Unemployment Cost	\$0	\$0
	FIRE - Memberships, Dues, Subscriptions	\$200	\$3,200
	FIRE-Insurance & Bonds	\$0	\$0
	FIRE-Miscellaneous Expense	\$2,500	\$2,500
	FIRE-Capital Outlay Equipment	\$0	\$62,000
	FIRE-Fire Dept Principal & Interest	\$43,860	\$43,900
	FIRE-Capital Outlay Projects	\$0	\$0
	FIRE-Employee Recognition	\$0	\$1,000
	FIRE-Firefighters Meeting Expense	\$4,500	\$4,500
	FIRE-Firefighter's EMT Expense	\$9,000	\$12,000
	FIRE-Grant Expenses	\$32,000	\$35,000
<b>5300 &amp; 5310</b>	<b>FIRE DEPARTMENT TOTALS</b>	<b>\$260,347</b>	<b>\$368,620</b>

<b>GENERAL FUND</b>			
<b>5300 &amp; 5310</b>	<b>FIRE DEPARTMENT</b>	<b>2021-2022</b>	<b>2021-2022</b>
		<b>Approved</b>	<b>Requested</b>
	FIRE-Salary Part Time	\$32,480	\$46,900
	FIRE-Salary Full Time	\$65,260	\$70,600
	FIRE-FICA Tax Expense	\$7,477	\$9,000
	FIRE-Group Insurance	\$14,710	\$16,200
	FIRE-Retirement Expense NC	\$7,294	\$8,560
	FIRE-Retirement Expense 401(K)	\$1,607	\$1,800
	FIRE-Telephone, Postage, Internet	\$2,500	\$6,500
	FIRE-Departmental Supplies	\$10,000	\$15,000
	FIRE-Utilities	\$9,000	\$9,500
	FIRE-Travel & School	\$0	\$500
	FIRE-Maintenance & Repairs Building	\$3,000	\$3,000
	FIRE-Maintenance & Repairs Equipment	\$2,500	\$2,500
	FIRE-Maintenance & Repairs Vehicle	\$8,000	\$8,000
	FIRE-Vehicle Supplies Gas	\$2,000	\$4,000
	FIRE-Copier Lease & Supplies	\$1,460	\$1,460
	FIRE-Laundry & Cleaning	\$0	\$0
	FIRE-Uniforms & Shoes	\$1,000	\$1,000
	FIRE-Contracted Services	\$0	\$0
	FIRE-Unemployment Cost	\$0	\$0
	FIRE - Memberships, Dues, Subscriptions	\$200	\$3,200
	FIRE-Insurance & Bonds	\$0	\$0
	FIRE-Miscellaneous Expense	\$2,500	\$2,500
	FIRE-Capital Outlay Equipment	\$0	\$62,000
	FIRE-Fire Dept Principal & Interest	\$43,860	\$43,900
	FIRE-Capital Outlay Projects	\$0	\$0
	FIRE-Employee Recognition	\$0	\$1,000
	FIRE-Firefighters Meeting Expense	\$4,500	\$4,500
	FIRE-Firefighter's EMT Expense	\$9,000	\$12,000
	FIRE-Grant Expenses	\$32,000	\$35,000
<b>5300 &amp; 5310</b>	<b>FIRE DEPARTMENT TOTALS</b>	<b>\$260,347</b>	<b>\$368,620</b>



GENERAL FUND			
5600	STREET DEPARTMENT	2021-2022 APPROVED	2022-2023 REQUESTED
	STREET-Part Time		\$0
	STREET-Full Time	\$133,715	\$140,500
	STREET-FICA Tax Expenses	\$10,229	\$10,800
	STREET-Group Insurance	\$29,420	\$32,370
	STREET-Retirement Expense NC	\$15,063	\$17,000
	STREET-Retirement Expense 401(K)	\$3,318	\$3,520
	STREET-Telephone, Postage, Internet	\$0	\$0
	STREET-Departmental Supplies	\$1,500	\$2,000
	STREET-Utilities	\$35,000	\$35,000
	STREET-Travel & School	\$0	\$0
	STREET-Maintenance & Repairs Building	\$2,000	\$1,500
	STREET-Maintenance & Repairs Equipment	\$6,000	\$6,000
	STREET-Maintenance & Repairs Vehicle	\$3,500	\$6,000
	STREET-Vehicle Supplies Gas	\$4,000	\$13,000
	STREET-Copier Lease & Supplies	\$1,112	\$1,500
	STREET-Laundry & Cleaning	\$0	\$0
	STREET-Uniforms & Shoes	\$2,500	\$2,000
	STREET-Contracted Services	\$30,000	\$20,000
	STREET-Unemployment Cost	\$0	\$0
	STREET-Memberships, Dues, Subscriptions	\$0	\$0
	STREET-Insurance & Bonds	\$0	\$0
	STREET-Miscellaneous Expenses	\$1,500	\$12,500
	STREET-Capital Outlay Equipment	\$0	\$8,000
	STREET-Debt Principal & Interest	\$0	\$0
	STREET-Capital Outlay Projects	\$0	\$0
	STREET-Employee Recognition	\$0	\$0
<b>5600</b>	<b>STREET DEPARTMENT TOTALS</b>	<b>\$278,856</b>	<b>\$311,690</b>

GENERAL FUND			
5800	SANITATION DEPARTMENT	2021-2022 APPROVED	2022-2023 REQUESTED
10-5800-045	SANITATION-Contracted Services	\$137,540	\$144,239
10-5800-048	SANITATION - Recycling Services	\$0	\$0
10-5800-057	SANITATION - Miscellaneous Expenses	\$1,500	\$1,500
<b>5800</b>	<b>SANITATION DEPARTMENT TOTALS</b>	<b>\$139,040</b>	<b>\$145,739</b>

<b>GENERAL FUND</b>		2021-2022	2022-2023
<b>4300</b>	<b>MUSEUM</b>	<b>APPROVED</b>	<b>REQUESTED</b>
10-4300-011	MUSEUM-Telephone-Postage-Internet	\$0	\$0
10-4300-012	MUSEUM-Departmental Supplies	\$250	\$250
10-4300-013	MUSEUM-Utilities	\$3,500	\$3,500
10-4300-014	MUSEUM-Travel & School	\$0	\$0
10-4300-015	MUSEUM-Maintenance & Repairs Building	\$1,000	\$3,000
10-4300-016	MUSEUM-Maintenance & Repairs Equipment	\$50	\$200
10-4300-045	MUSEUM-Contracted Services	\$0	\$0
10-4300-054	MUSEUM-Insurance & Bonds	\$0	\$0
10-4300-057	MUSEUM-Miscellaneous Expenses	\$100	\$200
10-4300-074	MUSEUM-Debt Principal & Interest	\$0	\$0
10-4300-075	MUSEUM-Capital Outlay Projects	\$0	\$0
<b>4300</b>	<b>MUSEUM TOTALS</b>	<b>\$4,900</b>	<b>\$7,150</b>

<b>GENERAL FUND</b>			
<b>6300</b>	<b>LIBRARY</b>	<b>2021-2022 Approved</b>	<b>2022-2023 REQUESTED</b>
	LIBRARY-Part Time	\$0	\$18,195
	LIBRARY-Full Time	\$65,047	\$0
	LIBRARY-FICA Tax Expenses	\$4,976	\$0
	LIBRARY-Group Insurance	\$14,710	\$0
	LIBRARY-Retirement Expense NC	\$7,326	\$0
	LIBRARY-Retirement Expense 401 (K)	\$1,614	\$0
	LIBRARY-Telephone, Postage, Internet	\$500	\$500
	LIBRARY-Departmental Supplies	\$1,000	\$1,000
	LIBRARY-Utilities	\$6,500	\$6,500
	LIBRARY-Travel & School	\$0	
	LIBRARY-Maintenance & Repairs Building	\$2,500	\$4,000
	LIBRARY-Maintenance & Repairs Equipment	\$500	\$500
	LIBRARY-Copier Lease & Supplies	\$989	\$1,000
	LIBRARY-Insurance & Bonds	\$0	
	LIBRARY-Miscellaneous Expenses	\$500	
	LIBRARY-Capital Outlay-Books-Memorial	\$500	\$5,000
	LIBRARY-Capital Outlay-Books-Hinshaw	\$0	
	LIBRARY-Capital Outlay-Books-Fund Drive	\$1,000	
	LIBRARY-Capital Outlay-Books-Will	\$500	
	LIBRARY-Debt Principal & Interest	\$0	
	LIBRARY-Programming	\$0	\$1,000
<b>6300</b>	<b>LIBRARY TOTALS</b>	<b>\$108,162</b>	<b>\$37,695</b>

<b>GENERAL FUND</b>			
<b>6400</b>	<b>CEMETERY</b>	<b>2021-2022 APPROVED</b>	<b>2022-2023 REQUESTED</b>
	CEMETERY-Telephone, Internet, Postage		\$50
	CEMETERY-Departmental Supplies	\$250	\$250
	CEMETERY-Utilities	\$1,200	\$1,200
	CEMETERY-Maintenance & Repairs (Building)	\$500	\$2,000
	CEMETERY-Contracted Services	\$19,465	\$21,465
	CEMETERY-Insurance	\$0	\$0
	CEMETERY-Miscellaneous Expenses	\$4,500	\$4,500
	CEMETERY-Capital Outlay Projects	\$3,000	\$3,000
<b>6400</b>	<b>CEMETERY TOTALS</b>	<b>\$28,915</b>	<b>\$32,465</b>

<b>WATER &amp; SEWER FUND - 30</b>			
<b>Water &amp; Sewer Revenues</b>			
		<b>2021-2022 Approved</b>	<b>2022-2023 Requested</b>
30-3290-000	Interest Earned on Investment	\$50	\$50
30-3350-000	Miscellaneous Revenue	\$2,000	\$2,000
30-3670-001	Sales Tax Refunds	\$100	\$100
30-3710-000	Water Rents	\$861,000	\$844,115
30-3710-001	Water Penalties	\$17,000	\$17,000
30-3720-000	Sewer Rents	\$388,000	\$371,115
30-3730-000	Water Tap Fees	\$3,000	\$3,000
30-3730-001	Sewer Taps	\$1,500	\$1,500
30-3750-000	Water Reconnection Fees	\$14,000	\$14,000
30-3780-000	Sprinkler Fess	\$1,100	\$1,100
30-3790-000	Bad Water Debts	\$2,000	\$2,000
30-3810-000	Sale of Materials	\$100	\$100
30-3810-001	Revenue from Water Surcharge	\$500	\$500
30-3830-000	Sale of Assets	\$100	\$100
	Fund Balance Appropriation	\$0	\$119,871
	ARPA		\$239,299
<b>Total Water &amp; Sewer Revenues</b>		<b>\$1,290,450</b>	<b>\$1,615,850</b>

<b>WATER &amp; SEWER FUND - 30</b>		<b>2021-2022</b>	<b>2022-2023</b>
<b>7200</b>	<b>WATER DEPARTMENT</b>	<b>Approved</b>	<b>Requested</b>
30-7200-001	Part Time	\$ 18,720	\$ 21,050
30-7200-002	Full Time	\$ 246,333	\$ 250,750
30-7200-005	FICA Tax Expenses	\$ 19,561	\$ 20,800
30-7200-006	Group Insurance	\$ 51,485	\$ 56,650
30-7200-007	Retirement Expense NC	\$ 27,732	\$ 30,350
30-7200-008	Retirement Expense 401 (K)	\$ 6,109	\$ 6,300
30-7200-004	Professional Services	\$ 3,500	\$ 50,000
30-7200-011	Telephone, Postage, Internet	\$ 12,500	\$ 18,000
30-7200-012	Departmental Supplies	\$ 14,000	\$ 10,000
30-7200-013	Utilities	\$ 57,000	\$ 80,000
30-7200-014	Travel & School	\$ 3,000	\$ 3,000
30-7200-015	Maintenance & Repairs Building	\$ 10,000	\$ 15,000
30-7200-016	Maintenance & Repairs Equipment	\$ 141,841	\$ 142,000
30-7200-017	Maintenance & Repairs Vehicle	\$ 7,500	\$ 7,500
30-7200-026	Public Notice/Advertisement	\$ -	\$ 2,000
30-7200-031	Vehicle Supplies Gas	\$ -	\$ 2,900
30-7200-034	Copier Lease & Supplies	\$ 2,224	\$ 2,800
30-7200-035	Laundry & Cleaning	\$ -	\$ -
30-7200-036	Uniforms & Shoes	\$ -	\$ 2,000
30-7200-045	Contracted Services	\$ 54,250	\$ 95,500
30-7200-050	Unemployment Cost	\$ -	\$ -
30-7200-053	Memberships, Dues, Subscriptions	\$ -	\$ 8,000
30-7200-054	Insurance & Bonds	\$ -	\$ -
30-7200-056	Analysis/Laboratory	\$ 11,200	\$ 25,000
30-7200-057	Miscellaneous Expenses	\$ 8,500	\$ 20,000
30-7200-073	Capital Outlay Equipment	\$ 30,000	\$ 55,200
30-7200-074	Debt Principal & Interest	\$ 129,862	\$ 38,300
30-7200-075	Capital Outlay Projects	\$ 225,000	\$ 400,000
30-7200-078	Employee Recognition	\$ -	\$ -
30-7200-079	Chemical Expense	\$ 110,000	\$ 112,000
	MC/VISA Merchant Fees		\$ 6,500
	General Fund Reimbursement	\$ 100,136	\$ 134,250
<b>Water &amp; Sewer Totals</b>		<b>\$ 1,290,453</b>	<b>\$ 1,615,850</b>

<b>Powell Bill Fund - 50</b>			
<b>Revenue</b>		<b>2021-2022 Approved</b>	<b>2022-2023 Requested</b>
50-3010-000	POWELL BILL-State Highway Commission	\$45,919	\$58,787
50-3290-000	POWELL BILL-Interest Earned on Investments	\$224	\$224
	Appropriated Fund Balance	\$8,857	\$95,857
<b>POWELL BILL REVENUE TOTALS</b>		<b>\$55,000</b>	<b>\$154,868</b>

<b>8200</b>	<b>Expenditures</b>		
50-8200-000	POWELL BILL-Engineering		\$0
50-8200-001	POWELL BILL-Street improvements	\$55,000	\$92,868
50-8200-002	POWELL BILL-Storm Clean Up		\$22,000
50-8200-003	POWELL BILL-Rail Trail		\$40,000
<b>POWELL BILL EXPENSES TOTALS</b>		<b>\$55,000</b>	<b>\$154,868</b>

<b>Parks &amp; Recreation Fund - 40</b>			
<b>Parks and Recreation Revenues</b>		<b>2021-2022 Approved</b>	<b>2022-2023 Requested</b>
40-3010-020	Ad Valorem Taxes - 2020 and Prior	\$30,270	\$550
40-3010-020	Ad Valorem Taxes - 2021		\$25,907
40-3040-000	Reservoir Recreation Fees	\$18,200	\$18,200
40-3350-000	Miscellaneous Revenue	\$1,000	\$1,000
40-3840-000	Sponsorships	\$4,300	\$4,300
40-3050-000	Recreational Registration Fee	\$3,000	\$3,000
40-3050-010	Concession Sales	\$4,500	\$4,500
40-3050-020	Gate Admission Revenue	\$350	\$350
40-3850-000	Fall Festival Revnue	\$0	\$0
	Fund Balance Appropriation	\$0	\$8,888
	From Savings		\$30,000
<b>Total Parks &amp; Rec Fund Revenues</b>		<b>\$65,770</b>	<b>\$100,295</b>

<b>Parks &amp; Recreation Fund - 40</b>			
<b>6200/6400</b>	<b>PARKS &amp; RECREATION</b>	<b>2021-2022 Approved</b>	<b>2022-2023 Requested</b>
	P&R LAKE-Telephone & Postage	\$ 1,000	\$ 1,500
	P&R LAKE-Departmental Supplies	\$ 7,600	\$ 8,000
	P&R LAKE-Utilities	\$ 2,500	\$ 2,500
	P&R LAKE-Maintenance & Repairs Building	\$ 3,500	\$ 3,500
	P&R LAKE-Maintenance & Repair Equipment	\$ 1,000	\$ 1,000
	P&R LAKE-Contracted Services	\$ 25,000	\$ 28,125
	P&R LAKE-Sales & Use Tax		\$ -
	P&R LAKE-Insurance & Bonds	\$ -	\$ -
	P&R LAKE-Miscellaneous Expense	\$ 1,500	\$ 2,000
	P&R LAKE-Capital Outlay Equipment	\$ 9,000	\$ 39,000
	P&R LAKE-Debt Principal & Interest	\$ -	\$ -
	P&R LAKE-Rail Trail		\$ -
	P&R LEONARD PARK-Departmental Supplies	\$ 1,100	\$ 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	\$ 1,860	\$ 1,860
	P&R LEONARD PARK-Insurance & Bonds	\$ 1,210	\$ 1,210
	P&R LEONARD PARK-Miscellaneous Expense	\$ 3,500	\$ 3,500
	P&R LEONARD PARK-Capital Outlay Equipment	\$ -	\$ -
	P&R LEONARD PARK-Debt Principal & Interest	\$ -	\$ -
	P&R Fall Festival Expenses	\$ -	\$ -
	<b>PARKS &amp; RECREATION TOTALS</b>	<b>\$ 65,770</b>	<b>\$ 100,295</b>