



**ADOPTED OPERATING BUDGET
FISCAL YEAR 2023-2024**

Submitted to
The Mayor and Board of Commissioners
By
Carol Akers, Town Clerk/Finance Officer
Brandon Holland, ICMA-CM
Presented June 20, 2023



Budget Message
June 20, 2023

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

Introduction

The proposed Fiscal Year 2023-2024 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 2023-2024 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 \$30,000 greater than the 2022-2023 Budget. There is a substantial increase in Powell Bill, using \$97,989 from Fund Balance for street improvements, similar to the 22-23 year. The proposed budget requires Fund Balance appropriations to balance, \$118,495 for General Fund and \$84,715 for Water and Sewer. Last year's budget used 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 2023-2024 Budget proposes a remaining property tax rate of \$0.67 per \$100 valuation. This is a revaluation year with a revenue neutral rate of \$0.51. Randolph County estimates the real property and vehicle valuation for the Town of Ramseur to increase to \$169,3356,320 from the previous year of \$128,889,850. In fiscal year 2023-2024 we can estimate to collect around \$1,089,164 in property tax revenues. Additionally, there has been a significant increase in Sales and Use tax to reflect current trends, along with additional revenue from surplus items that will be sold via the GovDeals auction site.

General Fund Expenditures

Overall, the General Fund expenses are \$100,000 greater than the previous fiscal year. This is largely due to inflation and pay increases to remain competitive.

The Police Department will be adding one new vehicles (\$69,000) supplemented by insurance proceeds from the previous fiscal year. The Fire Department will be replacing a fire truck (\$60,000). The Streets Department will not add a new position next year but will add to \$8,000 of Capital Outlay.

The Sanitation Department will see a slight increase in Contracted Services from \$145,739 to \$153,239. Sanitation Fees will remain the same at \$17.

Last year the Library will began contracting with Randolph County for operations. This reduced the Library budget from \$119,560 to \$37,695. In 23-24 the Library remains essentially unchanged and fully funded. \$5000 in Capital Outlay will go to new books, and the Library add \$5,000 to revenues.

The Recreation Fund will continue to be fully funded with no additional projects this year. This fund did experience a slight increase in property tax revenue.

Enterprise Fund

The Water & Sewer Fund will see an increase of about \$160,000 more than the previous year's budget. To balance the Enterprise Fund; \$84,715 of fund balance is appropriated mainly for capital projects and equipment. Last year's budget used ARPA Funds (\$239,299) plus (\$119,87) of fund balance for a total supplement of \$359,170 (last year). The largest additions are in capital projects and contracted services. \$131,000 is budgeted for capital projects; The capital projects in the Utility Fund are as follows:

- Stout Street Tank Data
- Update Main PLC
- Repair Trac-Vac
- Return Pump
- Grease Pump
- Valves (3)

Water and Sewer will reimburse the General Fund for a portion of allowable expenses at \$118,495.

Utility Rates

Water and Sewer has historically struggled with a loss in revenue. The budget is prepared with a utility rate increase of 8% to accomplish some capital projects and to lessen the revenue loss.

Employees

The CPI increase at the end of 2022 was 9.5%, the largest national increase since 2008 (5.4%). The 2023 CPI has been estimated at 4.5%. To remain competitive the budget is prepared with a 10% COLA no merit adjustments. There is also a slight increase in health insurance.

PUBLIC HEARING

In accordance with N.C.G.S. § 159-12(b) there will be a public hearing on June 20th, 2023, 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 2023-2024
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, 2023 and ending June 30, 2024, in accordance with the chart of accounts heretofore established for this Town (detailed list for each department attached):

General Fund Expenditures

Account	Department	Appropriation
4100/4200	Administration	\$471,855
5100	Police	\$ 661,966
5300	Fire	\$ 388,781
5600	Streets	\$ 340,974
5800	Sanitation	\$ 153,239
4300	Museum	\$ 13,950
6300	Library	\$ 38,481
6400	Cemetery	\$ 29,050
	Total Appropriations	\$ 2,098,297

Section 2: It is estimated that the following revenues will be available in the General Fund for the fiscal year beginning July 1, 2023, and ending June 30, 2024:

General Fund - 10	
REVENUES	Requested 2023-2024
Ad Valorem-2020 (Prior year's property taxes)	\$2,500
Vehicle Tax Collection	\$70,000
Ad Valorem-2022	\$0
Ad Valorem-2023 (Current years property taxes)	\$1,089,164
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	\$460,000
Gasoline Tax Refund	\$3,000
Solid Waste Tax	\$1,000
Alcohol/Beverage Income	\$1,415
Sale of Assets	\$19,000
Garbage Collections	\$155,000
Total General Fund	\$1,880,067
Reimbursement From W/S	\$118,495
ARPA Revenue Replacement	\$0
Fund Balance Appropriation	\$99,735
Total General Fund Revenues	\$2,098,297

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, 2023, and ending June 30, 2024, in accordance with the chart of accounts heretofore approved for the Town (detail list of each expense attached):

Operations	\$1,107,163
Debt	\$ 38,300
Capital Outlay	\$ 187,655
Reimbursement General	\$ 118,495
Total Water and Sewer	\$1,451,613

Section 4: It is estimated that the following revenues will be available in the Water & Sewer Fund for the fiscal year beginning July 1, 2023, and ending June 30, 2024:

Sales, Services, Fees	\$1,366,898
Fund Balance	\$84,715
Total Estimated Revenues	\$1,451,613

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, 2023 and ending June 30, 2024, in accordance with the chart of accounts heretofore approved for the Town (detail list of each expense attached):

Recreation Operations	\$68,205.00
Capital Outlay	\$10,000.00
Total Recreation Expenses	\$78,205.00

Section 6: It is estimated that the following revenues will be available in the Recreation Fund for the fiscal year beginning July 1, 2023, and ending June 30, 2024:

Parks and Recreation Revenues	Requested 2023-2024
Ad Valorem Taxes - 2020 and Prior	\$550
Ad Valorem Taxes - 2021	\$0
Ad Valorem Taxes -2023	\$34,036
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	\$0
From Savings	\$12,269
Total Parks & Rec Fund Revenues	\$78,205

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, 2023, and ending June 30, 2024, in accordance with the chart of accounts heretofore approved for the Town:

POWELL BILL-Street improvements	\$95,000
POWELL BILL-Storm Clean Up	\$22,000
POWELL BILL-Rail Trail	\$40,000

POWELL BILL EXPENSES TOTALS	\$157,000
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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, 2023, and ending June 30, 2024:

POWELL BILL-State Highway Commission	\$58,787
POWELL BILL-Interest Earned on Investments	\$224
Appropriated Fund Balance	\$97,989
POWELL BILL REVENUE TOTALS	\$157,000

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 \$169,335,320 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 \$1,100,510 for fiscal 2023 -2024.

Revenue-Neutral Tax Rate

Because the county has recently reassessed real property values, it must include in the budget for comparison purposes, a statement of the revenue-neutral tax rate for the budget. This is the rate that, when applied to the updated property values and after controlling for the average annual change in the tax base, will generate the same amount of revenue in FY 2023-2024 had a property revaluation not occurred. The revenue neutral rate for FY 2023-2024 is \$0.51.

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 \$169,335,320 and an estimated rate of collection of 96.0%. The estimated rate of collection is based on the fiscal year 2020-2021 rate of 96.0%. Amounting to \$34,036 for fiscal 2023-2024.

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 20th day of June, 2023.

ATTEST:



Vicki Caudle, Mayor



Carol Akers, Town Clerk/Finance Officer

TOWN OF RAMSEUR PROPOSED 2023-2024 BUDGET

Budget Totals		
	2023-2024	
General Fund - 10	Requested	<u>Difference</u>
Revenues	\$2,098,297	<u>General Fund</u>
Expenditures	\$2,098,297	\$0
Water & Sewer Fund - 30	2023-2024 Requested	
Revenues	\$1,451,613	<u>Water/Sewer</u>
Expenditures	\$1,451,613	\$0
Parks & Recreation Fund - 40	2023-2024 Requested	
Revenues	\$78,205	
Expenditures	\$78,205	
Powell Bill Fund - 50	2023-2024 Requested	
Revenues	\$157,000	
Expenditures	\$157,000	

General Fund - 10	
	Requested
REVENUES	2023-2024
Ad Valorem-2020 (Prior year's property taxes)	\$2,500
Vehicle Tax Collection	\$70,000
Ad Valorem-2022	\$0
Ad Valorem-2023 (Current years property taxes)	\$1,089,164
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	\$460,000
Gasoline Tax Refund	\$3,000
Solid Waste Tax	\$1,000
Alcohol/Beverage Income	\$1,415
Sale of Assets	\$19,000
Garbage Collections	\$155,000
Total General Fund	\$1,880,067
Reimbursement From W/S	\$118,495
ARPA Revenue Replacement	\$0
Fund Balance Appropriation	\$99,735
Total General Fund Revenues	\$2,098,297

	2022-2023	2023-2024
ADMINISTRATIVE	Approved	Requested
ADMIN-Commissioners-Salary-Elected	\$12,000	\$12,000
ADMIN-Mayor-Salary	\$3,600	\$4,800
ADMIN-FICA Mayor Commissioners	\$1,200	\$1,285
ADMIN-Town Hall Part Time Salaries	\$25,000	\$25,000
ADMIN-Town Hall Full Time Salaries	\$97,400	\$102,408
ADMIN-FICA Tax Expense	\$9,400	\$9,747
ADMIN-Group Insurance	\$16,185	\$18,497
ADMIN-Retirement Expense NC	\$11,800	\$13,159
ADMIN-Retirement Expense 401 (K)	\$2,500	\$5,120
ADMIN-COVID-19	\$0	\$0
ADMIN-Professional Services	\$33,000	\$37,000
ADMIN-Telephone, Postage, Internet	\$6,500	\$6,500
ADMIN-Departmental Supplies	\$6,000	\$5,000
ADMIN-Utilities	\$9,000	\$9,000
ADMIN-Travel & School	\$5,000	\$5,000
ADMIN-Maintenance & Repairs Building	\$3,000	\$3,000
ADMIN-Maintenance & Repairs Equipment	\$2,000	\$2,000
ADMIN-Public Notice Advertisement	\$1,500	\$1,500
ADMIN-Copier Lease & Supplies	\$3,260	\$0
ADMIN-Contracted Services	\$68,500	\$106,000
ADMIN-Unemployment Cost	\$5,000	\$5,000
ADMIN-Sales Tax Paid Out	\$0	\$0
ADMIN-Memberships, Dues, Subscriptions	\$7,500	\$6,300
ADMIN-Insurance & Bonds	\$75,000	\$85,000
ADMIN-Fire Tax Expense-Franklinville Fire	\$0	\$0
ADMIN-Miscellaneous Expenses	\$5,000	\$3,000
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
ADMINISTRATIVE TOTALS	\$414,884	\$471,855

POLICE DEPARTMENT	2022-2023	2023-2024
	Approved	Requested
POLICE-Salaries	\$282,600	\$335,701
POLICE-FICA Tax Expense	\$21,650	\$25,681
POLICE-Group Insurance	\$48,600	\$55,492
POLICE-Retirement Expense NC	\$33,000	\$40,586
POLICE-Retirement Expense 401(K)	\$12,700	\$14,454
POLICE-Professional Services		\$350
POLICE-Telephone, Postage, Internet	\$6,000	\$7,000
POLICE-Departmental Supplies	\$2,500	\$5,000
POLICE-Utilities	\$7,000	\$7,000
POLICE-Travel & School	\$2,000	\$3,000
POLICE-Maintenance & Repairs Building	\$2,000	\$2,000
POLICE-Maintenance & Repairs Equipment	\$3,500	\$3,500
POLICE-Maintenance & Repairs Vehicle	\$10,000	\$10,000
POLICE-Vehicle Supplies Gas	\$24,000	\$35,000
POLICE-Copier Lease & Supplies	\$1,460	\$1,460
POLICE-Laundry & Cleaning	\$300	\$300
POLICE-Uniforms & Shoes	\$4,500	\$4,500
POLICE-Contracted Services	\$350	\$0
POLICE-Unemployment Cost	\$0	\$0
POLICE-Memberships, Dues, Subscriptions	\$600	\$600
POLICE-Insurance & Bonds	\$0	\$0
POLICE-Miscellenaous Expense	\$4,500	\$2,000
POLICE-Capital Outlay Equipment	\$65,000	\$69,000
POLICE-Debt Principal & Interest	\$30,842	\$30,842
POLICE-Capital Outlay	\$5,000	\$7,500
POLICE-Employee Recognition	\$0	\$1,000
POLICE DEPARTMENT TOTALS	\$568,102	\$661,966

FIRE DEPARTMENT	2022-2023	2023-2024
	Approved	Requested
FIRE-Salary Part Time	\$46,900	\$45,177
FIRE-Salary Full Time	\$70,600	\$86,511
FIRE-FICA Tax Expense	\$9,000	\$10,074
FIRE-Group Insurance	\$16,200	\$18,497
FIRE-Retirement Expense NC Orbit	\$8,560	\$11,117
FIRE-Retirement Expense 401 (K)	\$1,800	\$4,326
FIRE-Retirement Expense NC Volunteer FF	\$3,000	\$2,000
FIRE-Telephone, Postage, Internet	\$6,500	\$6,500
FIRE-Departmental Supplies	\$15,000	\$10,000
FIRE-Utilities	\$9,500	\$9,500
FIRE-Travel & School	\$500	\$500
FIRE-Maintenance & Repairs Building	\$3,000	\$1,500
FIRE-Maintenance & Repairs Equipment	\$2,500	\$3,500
FIRE-Maintenance & Repairs Vehicle	\$8,000	\$8,000
FIRE-Vehicle Supplies Gas	\$4,000	\$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	\$3,200	\$1,800
FIRE-Insurance & Bonds	\$0	\$0
FIRE-Miscellaneous Expense	\$2,500	\$2,000
FIRE-Capital Outlay Equipment	\$62,000	\$60,000
FIRE-Fire Dept Principal & Interest	\$43,900	\$43,900
FIRE-Capital Outlay Projects	\$0	\$0
FIRE-Employee Recognition	\$1,000	\$1,000
FIRE-Firefighters Meeting Expense	\$4,500	\$9,000
FIRE-Firefighter's EMT Expense	\$12,000	\$24,000
FIRE-Grant Expenses	\$35,000	\$23,420
FIRE DEPARTMENT TOTALS	\$371,620	\$388,781

STREET DEPARTMENT	2022-2023	2023-2024
	Approved	Requested
STREET-Part Time	\$0	\$0
STREET-Full Time	\$140,500	\$160,432
STREET-FICA Tax Expenses	\$10,800	\$12,238
STREET-Group Insurance	\$32,370	\$36,995
STREET-Retirement Expense NC	\$17,000	\$20,615
STREET-Retirement Expense 401 (K)	\$3,520	\$9,594
STREET-Telephone, Postage, Internet	\$0	\$600
STREET-Departmental Supplies	\$2,000	\$2,000
STREET-Utilities	\$35,000	\$35,000
STREET-Travel & School	\$0	\$0
STREET-Maintenance & Repairs Building	\$1,500	\$1,500
STREET-Maintenance & Repairs Equipment	\$6,000	\$6,000
STREET-Maintenance & Repairs Vehicle	\$6,000	\$6,000
STREET-Vehicle Supplies Gas	\$13,000	\$13,000
STREET-Copier Lease & Supplies	\$1,500	\$1,500
STREET-Laundry & Cleaning	\$0	\$0
STREET-Uniforms & Shoes	\$2,000	\$2,500
STREET-Contracted Services	\$20,000	\$20,000
STREET-Unemployment Cost	\$0	\$0
STREET-Memberships, Dues, Subscriptions	\$0	\$0
STREET-Insurance & Bonds	\$0	\$0
STREET-Miscellaneous Expenses	\$12,500	\$5,000
STREET-Capital Outlay Equipment	\$8,000	\$8,000
STREET-Debt Principal & Interest	\$0	\$0
STREET-Capital Outlay Projects	\$0	\$0
STREET-Employee Recognition	\$0	\$0
STREET DEPARTMENT TOTALS	\$311,690	\$340,974

	2022-2023	2023-2024
SANITATION DEPARTMENT	Approved	Requested
SANITATION-Contracted Services	\$144,239	\$151,739
SANITATION - Recycling Services	\$0	\$0
SANITATION - Miscellaneous Expenses	\$1,500	1500
SANITATION DEPARTMENT TOTALS	\$145,739	\$153,239

	2022-2023	2023-2024
MUSEUM	Approved	Requested
MUSEUM-Telephone-Postage-Internet	\$0	\$0
MUSEUM-Departmental Supplies	\$250	\$250
MUSEUM-Utilities	\$3,500	\$6,500
MUSEUM-Travel & School	\$0	\$0
MUSEUM-Maintenance & Repairs Building	\$3,000	\$3,000
MUSEUM-Maintenance & Repairs Equipment	\$200	\$200
MUSEUM-Contracted Services	\$0	\$0
MUSEUM-Insurance & Bonds	\$0	\$0
MUSEUM-Miscellaneous Expenses	\$200	\$0
MUSEUM-Debt Principal & Interest	\$0	\$0
MUSEUM-Capital Outlay Projects	\$0	\$4,000
MUSEUM TOTALS	\$7,150	\$13,950

	2022-2023	2023-2024
LIBRARY	Approved	Requested
LIBRARY-Part Time	\$18,195	\$18,981
LIBRARY-Full Time	\$0	\$0
LIBRARY-FICA Tax Expenses	\$0	\$0
LIBRARY-Group Insurance	\$0	\$0
LIBRARY-Retirement Expense NC	\$0	\$0
LIBRARY-Retirement Expense 401 (K)	\$0	\$0
LIBRARY-Telephone, Postage, Internet	\$500	\$0
LIBRARY-Departmental Supplies	\$1,000	\$1,000
LIBRARY-Utilities	\$6,500	\$7,500
LIBRARY-Travel & School		\$0
LIBRARY-Maintenance & Repairs Building	\$4,000	\$4,000
LIBRARY-Maintenance & Repairs Equipment	\$500	\$0
LIBRARY-Copier Lease & Supplies	\$1,000	\$1,000
LIBRARY-Insurance & Bonds		\$0
LIBRARY-Miscellaneous Expenses		\$0
LIBRARY-Capital Outlay-Books-Memorial	\$5,000	\$5,000
LIBRARY-Capital Outlay-Books-Hinshaw		\$0
LIBRARY-Capital Outlay-Books-Fund Drive		\$0
LIBRARY-Capital Outlay-Books-Will		\$0
LIBRARY-Debt Principal & Interest		\$0
LIBRARY-Programming	\$1,000	\$1,000
LIBRARY TOTALS	\$37,695	\$38,481

	2022-2023	2023-2024
CEMETERY	Approved	Requested
CEMETERY-Telephone, Internet, Postage	\$50	\$50
CEMETERY-Departmental Supplies	\$250	\$250
CEMETERY-Utilities	\$1,200	\$1,500
CEMETERY-Maintenance & Repairs (Building)	\$2,000	\$2,000
CEMETERY-Contracted Services	\$21,465	\$23,000
CEMETERY-Insurance	\$0	\$0
CEMETERY-Miscellaneous Expenses	\$4,500	\$2,250
CEMETERY-Capital Outlay Projects	\$3,000	\$0
CEMETERY TOTALS	\$32,465	\$29,050

Water & Sewer Revenues		2022-2023	2023-2024
		Approved	Requested
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	\$844,115	\$911,644
30-3710-001	Water Penalties	\$17,000	\$30,000
30-3720-000	Sewer Rents	\$371,115	\$400,804
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
30-3840-000	Fund Balance Appropriation	\$119,871	\$84,715
	ARPA	\$239,299	\$0
Total Water & Sewer Revenues		\$1,615,850	\$1,451,613

	2022-2023	2023-2024
WATER DEPARTMENT	Approved	Requested
Part Time	\$ 21,050	\$ 22,090
Full Time	\$ 250,750	\$ 302,503
FICA Tax Expenses	\$ 20,800	\$ 24,832
Group Insurance	\$ 56,650	\$ 64,740
Retirement Expense NC	\$ 30,350	\$ 38,872
Retirement Expense 401 (K)	\$ 6,300	\$ 15,126
Professional Services	\$ 50,000	\$ 50,000
Telephone, Postage, Internet	\$ 18,000	\$ 18,000
Departmental Supplies	\$ 10,000	\$ 12,000
Utilities	\$ 80,000	\$ 95,000
Travel & School	\$ 3,000	\$ 3,500
Maintenance & Repairs Building	\$ 15,000	\$ 12,000
Maintenance & Repairs Equipment	\$ 142,000	\$ 125,000
Maintenance & Repairs Vehicle	\$ 7,500	\$ 7,500
Public Notice/Advertisement	\$ 2,000	\$ 1,500
Vehicle Supplies Gas	\$ 2,900	\$ 3,500
Copier Lease & Supplies	\$ 2,800	\$ 3,500
Laundry & Cleaning	\$ -	\$ -
Uniforms & Shoes	\$ 2,000	\$ 2,500
Contracted Services	\$ 95,500	\$ 95,500
Unemployment Cost	\$ -	\$ -
Memberships, Dues, Subscriptions	\$ 8,000	\$ 8,000
Insurance & Bonds	\$ -	\$ -
Analysis/Laboratory	\$ 25,000	\$ 25,000
Miscellaneous Expenses	\$ 20,000	\$ 20,000
Capital Outlay Equipment	\$ 55,200	\$ 56,000
Debt Principal & Interest	\$ 38,300	\$ 38,300
Capital Outlay Projects	\$ 400,000	\$ 131,655
Employee Recognition	\$ -	\$ -
Chemical Expense	\$ 112,000	\$ 150,000
MC/VISA Merchant Fees	\$ 6,500	\$ 6,500
General Fund Reimbursement	\$ 134,250	\$ 118,495
Water & Sewer Totals	\$ 1,615,850	\$ 1,451,613

Revenue	Requested 2023-2024
POWELL BILL-State Highway Commission	\$58,787
POWELL BILL-Interest Earned on Investments	\$224
Appropriated Fund Balance	\$97,989
POWELL BILL REVENUE TOTALS	\$157,000

Expenditures	
POWELL BILL-Engineering	
POWELL BILL-Street improvements	\$95,000
POWELL BILL-Storm Clean Up	\$22,000
POWELL BILL-Rail Trail	\$40,000
POWELL BILL EXPENSES TOTALS	\$157,000

Parks and Recreation Revenues	Requested 2023-2024
Ad Valorem Taxes - 2020 and Prior	\$550
Ad Valorem Taxes - 2021	\$0
Ad Valorem Taxes -2023	\$34,036
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	\$0
From Savings	\$12,269
Total Parks & Rec Fund Revenues	\$78,205

	2022-2023	2023-2024
PARKS & RECREATION	Approved	Requested
P&R LAKE-Telephone & Postage	\$ 1,500	\$ 1,600
P&R LAKE-Departmental Supplies	\$ 8,000	\$ 9,100
P&R LAKE-Utilities	\$ 2,500	\$ 4,200
P&R LAKE-Maintenance & Repairs Building	\$ 3,500	\$ 3,400
P&R LAKE-Maintenance & Repair Equipment	\$ 1,000	\$ 1,150
P&R LAKE-Contracted Services	\$ 28,125	\$ 28,125
P&R LAKE-Sales & Use Tax	\$ -	\$ -
P&R LAKE-Insurance & Bonds	\$ -	\$ -
P&R LAKE-Miscellaneous Expense	\$ 2,000	\$ 2,000
P&R LAKE-Capital Outlay Equipment	\$ 39,000	\$ 6,000
P&R LAKE-Debt Principal & Interest	\$ -	\$ -
P&R LAKE-Rail Trail	\$ -	\$ -
P&R LEONARD PARK-Departmental Supplies	\$ 1,100	\$ 1,250
P&R LEONARD PARK-Utilities	\$ 3,000	\$ 3,370
P&R LEONARD PARK-Maint & Repairs-Building	\$ 2,500	\$ 2,400
P&R LEONARD PARK-Maint & Repairs-Equipment	\$ 1,500	\$ 2,000
P&R LEONARD PARK-Maint & Repairs-Ballfield	\$ 1,860	\$ 1,900
P&R LEONARD PARK-Insurance & Bonds	\$ 1,210	\$ 1,210
P&R LEONARD PARK-Miscellaneous Expense	\$ 3,500	\$ 500
P&R LEONARD PARK-Capital Outlay Equipment	\$ -	\$ 10,000
P&R LEONARD PARK-Debt Principal & Interest	\$ -	\$ -
P&R Fall Festival Expenses	\$ -	\$ -
PARKS & RECREATION TOTALS	\$ 100,295	\$ 78,205