



ADOPTED OPERATING BUDGET

FISCAL YEAR 2024-2025

Submitted to
The Mayor and Board of Commissioners
By
Carol Akers, Town Clerk/Finance Officer
Brandon Holland, ICMA-CM
Presented June 04, 2024
Adopted June 25, 2024

Honorable Mayor Spivey, 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 2024-2025 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 budget projects revenue estimates conservatively and expenses realistically and the highlights of the proposed budget are as follows:

Last year there was a substantial increase in Powell Bill, using \$95,989 from Fund Balance for street improvements, similar to the 22-23 year. Last year the budget required Fund Balance appropriations to balance, \$154,330 for General Fund and \$108,515 for Water and Sewer. Previous year's budget used American Rescue Plan Act (ARPA) Funds in addition to Fund Balance to 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 Total Budget is about \$59,333 less than the 2023-2024 Budget.

General Fund Revenues

Tax Rate

The proposed draft of the fiscal year 2024-2025 Budget proposes an increased property tax rate of \$0.72 per \$100 valuation.

Randolph County estimates the real property and vehicle valuation for the Town of Ramseur to increase to \$172,564,430 from \$169,335,320 (two years ago the total valuation was \$128,889,850). In fiscal year 2024-2025 we can estimate to collect around \$1,192,765.34 in property tax revenues. One penny on the tax rate generates \$16,566.19. Additionally, there has been a significant increase in Sales and Use tax to reflect current trends.

General Fund Expenditures

Overall, to minimize fund balance usage the General Fund expenses are closely related to the previous fiscal year with the exclusion of major capital items.

Administration and the Police Department will not incur additional expenses or capital purchases next year. The Fire Department recently replaced a fire truck and radios (\$120,000 FY23/24). There are no changes in the Streets Department. Sanitation Fees will increase by \$1 to \$18 monthly. Library will continue to contract with Randolph County for operations. In 24-25 the Library remains essentially unchanged. The Recreation Fund will continue to be fully funded with no additional projects this year.

Enterprise Fund

The Water & Sewer Fund is currently experiencing a loss of about 40% of the water that's produced, shown by a recent study. A loss this high translates to a significant loss in operating revenues. Last year the Water/Sewer fund budgeted \$84,715 (mainly for capital purchases) of fund balance to stabilize. Previously the Enterprise Fund has used a combination of supplemental revenues to balance, in addition to reimbursing the General Fund for eligible expenses. No fund balance is proposed and no reimbursements are necessary for FY 24/25.

Utility Rates

Water and Sewer has historically struggled with a loss in revenue. The budget is prepared with a rate increase of 10% in addition to a tiered rate for future revenue stabilization. To combat the 40% loss, the department will begin working with contractors to conduct a meter survey before full AMI installation. The cost of the survey is included in the FY 24/25 Budget to start the process. The following year the payments for the service agreement will begin.

Employees The CPI increase is anticipated 2.7% for 2024 and 3.4% for 2025. To remain competitive the budget is prepared with a 5% COLA for employees and 3% for Department heads and supervisors, no merit adjustments are proposed.

PUBLIC HEARING

In accordance with N.C.G.S. § 159-12(b) there will be a public hearing on June 18th, 2024, 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
Fiscal Year 2024-2025

DIFFERENCE

GENERAL FUND REVENUE	\$2,067,199	\$0
GENERAL FUND EXPENSES	\$2,067,199	
WATER/SEWER REVENUE	\$1,523,401	\$0
WATER/SEWER EXPENSES	\$1,523,401	
RECREATION REVENUE	\$71,405	\$0
RECREATION EXPENSES	\$71,405	
POWELL BILL REVENUE	\$63,776	\$0
POWELL BILL EXPENSES	\$63,776	

2024-2025 Requested Budget

ADMINISTRATION	\$473,253.14
POLICE	\$655,899.81
FIRE	\$361,385.87
STREET	\$333,353.08
SANITATION	\$160,825.95
MUSEUM	\$13,950.00
LIBRARY	\$39,481.00
CEMETERY	\$29,050.00

TOTAL GENERAL FUND	\$2,067,198.85	2024-2025 Tax Revenue =	\$1,076,636.38
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WATER-SEWER	\$1,523,401.35
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TOTAL W/S FUND	\$1,523,401.35
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PARKS & REC	\$71,405.00
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TOTAL PARKS & REC	\$71,405.00	2024-2025 Tax Revenue =	\$33,298.03
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POWELL BILL	\$63,776.00
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TOTAL POWELL BILL	\$63,776.00
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GRAND TOTAL	\$3,725,781.20
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LAST YEAR	\$3,785,115.00
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DIFFERENCE	-\$59,333.80
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General Fund - Revenues

2024-2025

REQUESTED

10-3010-017	AD VALOREM PRIOR YEARS	\$2,500
10-3010-018	VEHICLE TAX COLLECTION	\$77,000
10-3010-023	AD VALOREM PROPERTY TAXES	\$1,192,765
10-3170-000	PROPERTY TAX INTEREST	\$1,500
10-3290-000	INTEREST ON INCOME - INVESTMENT	\$1,500
10-3290-001	LIBRARY INTEREST INCOME	\$0
10-3350-000	MISC REVENUE GENERAL FUND	\$15,000
10-3350-001	DOG RECEIPTS (TAX LISTING)	\$0
10-3350-002	CLERK OF COURT - OFFICER FEES	\$3,000
10-3350-003	POLICE MISC REVENUE	\$7,000
10-3370-000	NCOSC UTILITIES FRANCHISE	\$26,000
10-3370-001	NCOSC SALES & USE TAX	\$556,434
10-3430-000	FIRE DEPARTMENR GRANT REVENUE	\$0
10-3520-000	FINES & PERMITS	\$0
10-3610-000	SALE OF CEMETERY PLOTS	\$5,000
10-3610-001	CEMETERY FEES - OTHER	\$0
10-3670-000	SALES TAX REEVENUE (E585) GENERAL	\$0
10-3670-002	MOTOR FUELS TAX REFUND GAS 1260	\$3,000
10-3670-003	SOLID WASTE TAX	\$1,000
10-3670-005	ALCOHOL BEVERAGE INCOME	\$5,000
10-3670-006	ZONING PERMITS	\$0
10-3670-007	MUSEUM BUILDING RENT	\$500
10-3830-000	FIXED ASSETS - GOV DEALS GENERAL	\$15,000
10-3850-005	LIBRARY - MEMORIAL & HONOR GIFTS	\$0
10-3860-000	GARBAGE COLLECTION	\$155,000
10-3860-000	LARGE ITEM PICKUP	\$0
10-3880-000	EMPLOYEE INSURANCE REIMB	\$0
100-3900-000	REIMBURSEMENT WATER/SEWER	\$0
10-3990-010	FUND BALANCE APPROPRIATED	\$0
	GENERAL FUND TOTAL REVENUE	\$2,067,198.85

DIFFERENCE IN FISCAL YEARS - \$31,136

GENERAL FUND EXPENSES **\$2,067,199**

REVENUES VS EXPENSES **\$0**

AD VALOREM PRIOR YEARS	\$2,500.00
VEHICLE TAX COLLECTION	\$77,000.00
AD VALOREM PROPERTY TAXES	\$1,192,765.00
PROPERTY TAX INTEREST	\$1,500.00
INTEREST ON INCOME - INVESTMENT	\$1,500.00

LIBRARY INTEREST INCOME	\$0.00
MISC REVENUE GENERAL FUND	\$15,000.00
DOG RECEIPTS (TAX LISTING)	\$0.00
CLERK OF COURT - OFFICER FEES	\$3,000.00
POLICE MISC REVENUE	\$7,000.00
NCOSC UTILITIES FRANCHISE	\$26,000.00
NCOSC SALES & USE TAX	\$556,434.00
FIRE DEPARTMENR GRANT REVENUE	\$0.00
FINES & PERMITS	\$0.00
SALE OF CEMETERY PLOTS	\$5,000.00
CEMETERY FEES - OTHER	\$0.00
SALES TAX REVENUE (E585) GENERAL	\$0.00
MOTOR FUELS TAX REFUND GAS 1260	\$3,000.00
SOLID WASTE TAX	\$1,000.00
ALCOHOL BEVERAGE INCOME	\$5,000.00
ZONING PERMITS	\$0.00
MUSEUM BUILDING RENT	\$500.00
FIXED ASSETS - GOV DEALS GENERAL	\$15,000.00
LIBRARY - MEMORIAL & HONOR GIFTS	\$0.00
GARBAGE COLLECTION	\$155,000.00
LARGE ITEM PICKUP	\$0.00
EMPLOYEE INSURANCE REIMB	\$0.00
REIMBURSEMENT WATER/SEWER	\$0.00
FUND BALANCE APPROPRIATED	\$0.00
GENERAL FUND TOTAL REVENUE	\$2,067,199.00

	General Fund - 10	2023-2024	2024-2025
4100	GOVERNMENT	Approved	Requested
10-4100-000	ADMIN-Commissioners-Salary-Elected	\$12,000.00	\$12,000.00
10-4100-002	ADMIN-Mayor-Salary	\$4,800.00	\$4,800.00
10-4100-005	ADMIN-FICA Tax Expense	\$1,285.00	\$1,285.00
4200	ADMINISTRATIVE TOTALS - GOVT	\$18,085.00	\$18,085.00
	General Fund - 10	2023-2024	2024-2025
4200	ADMINISTRATIVE	Approved	Requested
10-4200-001	ADMIN-Town Hall Part Time Salaries	\$25,000.00	\$5,250.00
10-4200-002	ADMIN-Town Hall Full Time Salaries	\$102,408.00	\$106,371.38
10-4200-005	ADMIN-FICA Tax Expense	\$9,747.00	\$8,539.04
10-4200-006	ADMIN-Group Insurance	\$18,497.00	\$9,500.64
10-4200-007	ADMIN-Retirement Expense NC-Orbit	\$13,159.00	\$14,738.51
10-4200-008	ADMIN-Retirement Expense 401(K)	\$5,120.00	\$5,418.57
10-4100-099	ADMIN-COVID 19	\$0.00	\$0.00
10-4200-004	ADMIN-Professional Services	\$37,000.00	\$65,000.00
10-4200-011	ADMIN-Telephone, Postage, Internet	\$6,500.00	\$6,500.00
10-4200-012	ADMIN-Departmental Supplies	\$5,000.00	\$5,000.00
10-4200-013	ADMIN-Utilities	\$9,000.00	\$9,000.00
10-4200-014	ADMIN-Travel & School	\$5,000.00	\$5,000.00
10-4200-015	ADMIN-Maintenance & Repairs Building	\$3,000.00	\$3,000.00
10-4200-016	ADMIN-Maintenance & Repairs Equipment	\$2,000.00	\$2,000.00
10-4200-026	ADMIN-Public Notice Advertisement	\$1,500.00	\$1,500.00
10-4200-034	ADMIN-Copier Lease & Supplies	\$0.00	\$0.00
10-4200-045	ADMIN-Contracted Services	\$106,000.00	\$110,000.00
10-4200-050	ADMIN-Unemployment Cost (Emp Sec Comm)	\$5,000.00	\$5,000.00
10-4200-051	ADMIN-Sales Tax Paid Out	\$0.00	\$0.00
10-4200-053	ADMIN-Memberships, Dues, Subscriptions	\$6,300.00	\$5,350.00
10-4200-054	ADMIN-Insurance & Bonds	\$85,000.00	\$85,000.00
10-4200-055	ADMIN-Fire Tax Expense-Franklinville Fire	\$0.00	\$0.00
10-4200-057	ADMIN-Miscellaneous Expenses	\$3,000.00	\$3,000.00
10-4200-073	ADMIN-Capital Outlay Equipment	\$0.00	\$0.00
10-4200-074	ADMIN-Debt Principal & Interest	\$5,539.00	\$0.00
10-4200-075	ADMIN-Capital Outlay Projects	\$0.00	\$0.00
10-4200-078	ADMIN-Employee Recognition	\$0.00	\$0.00
4200	ADMINISTRATIVE TOTALS	\$453,770.00	\$455,168.14
		\$471,855.00	\$473,253.14

	General Fund - 10	2023-2024	2024-2025
5100	POLICE DEPARTMENT	Approved	Requested
10-5100-002	POLICE-SALARIES	\$335,701.00	\$367,119.84
10-5100-005	POLICE-FICA Tax Expense	\$25,681.00	\$28,084.67
10-5100-006	POLICE-Group Insurance	\$55,492.00	\$66,504.48
10-5100-007	POLICE-Retirement Expense NC-Orbit	\$40,586.00	\$50,702.83
10-5100-008	POLICE-Retirement Expense 401(K)	\$14,454.00	\$16,855.99
10-5100-004	POLICE-Professional Services	\$350.00	\$350.00
10-5100-011	POLICE-Telephone, Postage, Internet	\$7,000.00	\$10,000.00
10-5100-012	POLICE-Departmental Supplies	\$5,000.00	\$5,500.00
10-5100-013	POLICE-Utilities	\$7,000.00	\$7,000.00
10-5100-014	POLICE-Travel & School	\$3,000.00	\$3,000.00
10-5100-015	POLICE-Maintenance & Repairs Building	\$2,000.00	\$4,000.00
10-5100-016	POLICE-Maintenance & Repairs Equipment	\$3,500.00	\$3,500.00
10-5100-017	POLICE-Maintenance & Repairs Vehicle	\$10,000.00	\$10,000.00
10-5100-031	POLICE-Vehicle Supplies Gas	\$35,000.00	\$35,000.00
10-5100-034	POLICE-Copier Lease & Supplies	\$1,460.00	\$1,460.00
10-5100-035	POLICE-Laundry & Cleaning	\$300.00	\$300.00
10-5100-036	POLICE-Uniforms & Shoes	\$4,500.00	\$4,500.00
10-5100-045	POLICE-Contracted Services	\$0.00	\$350.00
10-5100-050	POLICE-Unemployment Cost	\$0.00	\$0.00
10-5100-053	POLICE-Memberships, Dues, Subscriptions	\$600.00	\$800.00
10-5100-054	POLICE-Insurance & Bonds	\$0.00	\$0.00
10-5100-057	POLICE-Miscellaneous Expense	\$2,000.00	\$2,000.00
10-5100-073	POLICE-Capital Outlay Equipment	\$69,000.00	\$1,800.00
10-5100-074	POLICE-Debt Principal & Interest	\$30,842.00	\$30,842.00
10-5100-075	POLICE-Capital Outlay Projects	\$7,500.00	\$5,230.00
10-5100-078	POLICE-Employee Recognition	\$1,000.00	\$1,000.00
5100	POLICE DEPARTMENT TOTALS	\$661,966.00	\$655,899.81

	General Fund - 10	2023-2024	2024-2025
5300	FIRE DEPARTMENT	Approved	Requested
10-5300-001	FIRE-Salary Part Time	\$45,177.00	\$45,177.00
10-5300-002	FIRE-Salary Full Time	\$86,511.00	\$91,332.56
10-5300-005	FIRE-FICA Tax Expense	\$10,074.00	\$10,442.99
10-5300-006	FIRE-Group Insurance	\$18,497.00	\$19,001.28
10-5300-007	FIRE-Retirement Expense NC-Orbit	\$11,117.00	\$12,421.23
10-5300-008	FIRE-Retirement Expense 401 (K)	\$4,326.00	\$4,566.63
10-5300-009	FIRE-Retirement Expense NC Volunteer Firefighters	\$2,000.00	\$2,000.00
10-5300-011	FIRE-Telephone, Postage, Internet	\$6,500.00	\$6,500.00
10-5300-012	FIRE-Departmental Supplies	\$10,000.00	\$10,000.00
10-5300-013	FIRE-Utilities	\$9,500.00	\$9,500.00
10-5300-014	FIRE-Travel & School	\$500.00	\$500.00
10-5300-015	FIRE-Maintenance & Repairs Building	\$1,500.00	\$1,500.00
10-5300-016	FIRE-Maintenance & Repairs Equipment	\$3,500.00	\$3,500.00
10-5300-017	FIRE-Maintenance & Repairs Vehicle	\$8,000.00	\$10,000.00
10-5300-031	FIRE-Vehicle Supplies Gas	\$4,000.00	\$5,000.00
10-5300-034	FIRE-Copier Lease & Supplies	\$1,460.00	\$1,460.00
10-5300-035	FIRE-Laundry & Cleaning	\$0.00	\$0.00
10-5300-036	FIRE-Uniforms & Shoes	\$1,000.00	\$1,000.00
10-5300-045	FIRE-Contracted Services	\$0.00	\$0.00
10-5300-050	FIRE-Unemployment Cost	\$0.00	\$0.00
10-5300-053	FIRE - Memberships, Dues, Subscriptions	\$1,800.00	\$1,800.00
10-5300-054	FIRE-Insurance & Bonds	\$0.00	\$0.00
10-5300-057	FIRE-Miscellaneous Expense	\$2,000.00	\$2,000.00
10-5300-073	FIRE-Capital Outlay Equipment	\$60,000.00	\$0.00
10-5300-074	FIRE-Fire Dept Principal & Interest	\$43,900.00	\$43,900.00
10-5300-075	FIRE-Capital Outlay Projects	\$0.00	\$0.00
10-5300-078	FIRE-Employee Recognition	\$1,000.00	\$1,000.00
10-5300-079	FIRE-Grant Expenses	\$23,420.00	\$45,784.18
5300	FIRE DEPARTMENT TOTALS	\$355,782.00	\$328,385.87
5310	FIRE DEPARTMENT	Approved	
10-5310-002	FIRE-Firefighters Meeting Expense	\$9,000.00	\$9,000.00
10-5310-003	FIRE-Firefighter's EMT Expense	\$24,000.00	\$24,000.00
5310	FIRE DEPARTMENT TOTALS	\$33,000.00	\$33,000.00
		\$388,782.00	\$361,385.87

	General Fund - 10	2023-2024	2024-2025
5600	STREET DEPARTMENT	Approved	Requested
10-5600-001	STREET-Part Time	\$0.00	
10-5600-002	STREET-Full Time	\$160,432.00	\$162,416.47
10-5600-005	STREET-FICA Tax Expenses	\$12,238.00	\$12,424.78
10-5600-006	STREET-Group Insurance	\$36,995.00	\$38,002.56
10-5600-007	STREET-Retirement Expense NC-Orbit	\$20,615.00	\$22,088.50
10-5600-008	STREET-Retirement Expense 401 (K)	\$9,594.00	\$8,120.77
10-5600-011	STREET-Telephone, Postage, Internet	\$600.00	\$800.00
10-5600-012	STREET-Departmental Supplies	\$2,000.00	\$2,000.00
10-5600-013	STREET-Utilities	\$35,000.00	\$38,000.00
10-5600-014	STREET-Travel & School	\$0.00	\$1,000.00
10-5600-015	STREET-Maintenance & Repairs Building	\$1,500.00	\$1,500.00
10-5600-016	STREET-Maintenance & Repairs Equipment	\$6,000.00	\$6,000.00
10-5600-017	STREET-Maintenance & Repairs Vehicle	\$6,000.00	\$6,000.00
10-5600-031	STREET-Vehicle Supplies Gas	\$13,000.00	\$15,000.00
10-5600-034	STREET-Copier Lease & Supplies	\$1,500.00	\$2,000.00
10-5600-035	STREET-Laundry & Cleaning	\$0.00	\$0.00
10-5600-036	STREET-Uniforms & Shoes	\$2,500.00	\$3,000.00
10-5600-045	STREET-Contracted Services	\$20,000.00	\$0.00
10-5600-050	STREET-Unemployment Cost	\$0.00	\$0.00
10-5600-053	STREET-Memberships, Dues, Subscriptions	\$0.00	\$0.00
10-5600-054	STREET-Insurance & Bonds	\$0.00	\$0.00
10-5600-057	STREET-Miscellaneous Expenses	\$5,000.00	\$5,000.00
10-5600-073	STREET-Capital Outlay Equipment	\$8,000.00	\$10,000.00
10-5600-074	STREET-Debt Principal & Interest	\$0.00	\$0.00
10-5600-075	STREET-Capital Outlay Projects	\$0.00	\$0.00
10-5600-078	STREET-Employee Recognition	\$0.00	\$0.00
5600	STREET DEPARTMENT TOTALS	\$340,974.00	\$333,353.08

	<i>General Fund - 10</i>	2023-2024	2024-2025
5800	SANITATION DEPARTMENT	Approved	Requested
10-5800-045	SANITATION-Contracted Services	\$151,739.00	\$159,325.95
10-5800-048	SANITATION - Recycling Services	\$0.00	
10-5800-057	SANITATION - Miscellaneous Expenses	\$1,500.00	\$1,500.00
5800	SANITATION DEPARTMENT TOTALS	\$153,239.00	\$160,825.95

	General Fund - 10	2023-2024	2024-2025
4300	MUSEUM	Approved	Requested
10-4300-011	MUSEUM-Telephone-Postage-Internet	\$0.00	\$0.00
10-4300-012	MUSEUM-Departmental Supplies	\$250.00	\$250.00
10-4300-013	MUSEUM-Utilities	\$6,500.00	\$6,500.00
10-4300-014	MUSEUM-Travel & School	\$0.00	\$0.00
10-4300-015	MUSEUM-Maintenance & Repairs Building	\$3,000.00	\$3,000.00
10-4300-016	MUSEUM-Maintenance & Repairs Equipment	\$200.00	\$200.00
10-4300-045	MUSEUM-Contracted Services	\$0.00	\$0.00
10-4300-053	MUSEUM - Memberships-Dues-Subscriptions	\$0.00	\$0.00
10-4300-054	MUSEUM-Insurance & Bonds	\$0.00	\$0.00
10-4300-057	MUSEUM-Miscellaneous Expenses	\$0.00	\$0.00
10-4300-073	MUSEUM - Capital Outlay-Equipment	\$0.00	\$0.00
10-4300-074	MUSEUM-Debt Principal & Interest	\$0.00	\$0.00
10-4300-075	MUSEUM-Capital Outlay Projects	\$4,000.00	\$4,000.00
4300	MUSEUM TOTALS	\$13,950.00	\$13,950.00

	General Fund - 10	2023-2024	2024-2025
6300	LIBRARY	Approved	Requested
10-6300-001	LIBRARY-Part Time	\$18,981.00	\$18,981.00
10-6300-002	LIBRARY-Full Time	\$0.00	\$0.00
10-6300-005	LIBRARY-FICA Tax Expenses	\$0.00	\$0.00
10-6300-006	LIBRARY-Group Insurance	\$0.00	\$0.00
10-6300-007	LIBRARY-Retirement Expense NC-Orbit	\$0.00	\$0.00
10-6300-008	LIBRARY-Retirement Expense 401 (K)	\$0.00	\$0.00
10-6300-011	LIBRARY-Telephone, Postage, Internet	\$0.00	\$1,000.00
10-6300-012	LIBRARY-Departmental Supplies	\$1,000.00	\$1,000.00
10-6300-013	LIBRARY-Utilities	\$7,500.00	\$7,500.00
10-6300-014	LIBRARY-Travel & School	\$0.00	\$0.00
10-6300-015	LIBRARY-Maintenance & Repairs Building	\$4,000.00	\$4,000.00
10-6300-016	LIBRARY-Maintenance & Repairs Equipment	\$0.00	\$0.00
10-6300-034	LIBRARY-Copier Lease & Supplies	\$1,000.00	\$1,000.00
10-6300-054	LIBRARY-Insurance & Bonds	\$0.00	\$0.00
10-6300-057	LIBRARY-Miscellaneous Expenses	\$0.00	\$0.00
10-6300-069	LIBRARY-Capital Outlay-Books-Memorial	\$5,000.00	\$5,000.00
10-6300-070	LIBRARY-Capital Outlay-Books-Hinshaw	\$0.00	\$0.00
10-6300-071	LIBRARY-Capital Outlay-Books-Fund Drive	\$0.00	\$0.00
10-6300-072	LIBRARY-Capital Outlay-Books-Will	\$0.00	\$0.00
10-6300-074	LIBRARY-Debt Principal & Interest	\$0.00	\$0.00
10-6300-078	LIBRARY-Employee Recognition	\$0.00	\$0.00
10-6300-078	LIBRARY-Programming	\$1,000.00	\$1,000.00
6300	LIBRARY TOTALS	\$38,481.00	\$39,481.00
	Highlighted = Amounts Set by Randolph County		

	General Fund - 10	2023-2024	2024-2025
6400	CEMETERY	Approved	Requested
10-6400-011	CEMETERY-Telephone,Internet,Postage	\$50.00	\$0.00
10-6400-012	CEMETERY-Departmental Supplies	\$250.00	\$300.00
10-6400-013	CEMETERY-Utilities	\$1,500.00	\$1,500.00
10-6400-015	CEMETERY-Maintenance & Repairs (Building)	\$2,000.00	\$2,000.00
10-6400-045	CEMETERY-Contracted Services	\$23,000.00	\$23,000.00
10-6400-054	CEMETERY-Insurance	\$0.00	\$0.00
10-6400-057	CEMETERY-Miscellaneous Expenses	\$2,250.00	\$2,250.00
10-6400-074	CEMETERY-Debt Principal & Interest	\$0.00	\$0.00
10-6400-075	CEMETERY-Capital Outlay Projects	\$0.00	\$0.00
6400	CEMETERY TOTALS	\$29,050.00	\$29,050.00

WATER/SEWER - Revenues

	2023-2024 APPROVED	2024-2025 REQUESTED
30-3290-000 INTEREST EARNED ON INVESTMENTS	\$50	\$0
30-3350-000 MISC REVENUE WATER/SEWER	\$2,000	\$5,000
30-3670-000 SALES TAX REVENUE W/S	\$100	\$0
30-3710-000 WATER RENTS	\$911,644	\$989,270
30-3710-001 1ST PENALTY	\$17,000	\$25,000
30-3720-000 SEWER RENTS	\$400,804	\$478,431
30-3730-000 WATER TAP FEES	\$3,000	\$6,000
30-3730-001 SEWER TAP FEES	\$1,500	\$3,000
30-3740-000 TAMPERING FEE	\$0	\$0
30-3750-000 2ND PENALTY	\$14,000	\$14,000
30-3780-000 SPRINKLER FEES	\$1,100	\$0
30-3790-000 BAD WATER DEBTS	\$2,000	\$2,000
30-3810-000 SALE OF MATERIALS	\$100	\$100
30-3830-000 FIXED ASSETS GOVE DEALS W/S	\$100	\$100
30-3830-001 REVENUE WATER/SEWER SURCHARGE	\$500	\$500
30-3840-000 FUND BALANCE APPROPRIATION	\$84,715	\$0
REVENUE TOTALS	\$1,438,613	\$1,523,401
 DIFFERENCE IN FISCAL YEARS		 \$84,788
 W/S FUND EXPENSES		 \$1,523,401
 REVENUES VS EXPENSES		 \$0
 SALES, SERVICES, FEES	 \$1,523,401	
FUND BALANCE	\$0	
REVENUE TOTALS	\$1,523,401	

	Water-Sewer - 30	2023-2024	2024-2025
7200	WATER-SEWER	Approved	Requested
30-7200-001	WATER-SEWER - Part Time	\$22,090.00	\$23,130.00
30-7200-002	WATER-SEWER - Full Time	\$302,503.00	\$412,208.43
30-7200-005	WATER-SEWER - FICA Tax Expenses	\$24,832.00	\$33,303.39
30-7200-006	WATER-SEWER - Group Insurance	\$64,740.00	\$85,505.76
30-7200-007	WATER-SEWER-Retirement Expense NC-Orbit	\$38,872.00	\$56,060.35
30-7200-008	WATER-SEWER - Retirement Expense 401(K)	\$15,126.00	\$20,610.42
30-7200-004	WATER-SEWER - Professional Services	\$50,000.00	\$50,000.00
30-7200-011	WATER-SEWER - Telephone, Postage, Internet	\$18,000.00	\$18,000.00
30-7200-012	WATER-SEWER - Departmental Supplies	\$12,000.00	\$10,000.00
30-7200-013	WATER-SEWER - Utilities	\$95,000.00	\$95,000.00
30-7200-014	WATER-SEWER - Travel & School	\$3,500.00	\$3,500.00
30-7200-015	WATER-SEWER - Maintenance & Repairs Bldg	\$12,000.00	\$12,000.00
30-7200-016	WATER-SEWER - Maintenance & Repairs Equip	\$125,000.00	\$130,000.00
30-7200-017	WATER-SEWER - Maintenance & Repairs Vehicle	\$7,500.00	\$5,000.00
30-7200-026	WATER-SEWER - Public Notice/Advertisement	\$1,500.00	\$1,500.00
30-7200-031	WATER-SEWER - Vehicle Supplies Gas	\$3,500.00	\$5,000.00
30-7200-034	WATER-SEWER - Copier Lease & Supplies	\$3,500.00	\$4,500.00
30-7200-035	WATER-SEWER - Laundry & Cleaning	\$0.00	\$0.00
30-7200-036	WATER-SEWER - Uniforms & Shoes	\$2,500.00	\$3,500.00
30-7200-045	WATER-SEWER - Contracted Services	\$95,500.00	\$195,283.00
30-7200-050	WATER-SEWER - Unemployment Cost	\$0.00	\$0.00
30-7200-053	WATER-SEWER - Memberships, Dues, Subscript	\$8,000.00	\$8,000.00
30-7200-054	WATER-SEWER - Insurance & Bonds	\$0.00	\$0.00
30-7200-056	WATER-SEWER - Analysis/Laboratory	\$25,000.00	\$28,000.00
30-7200-057	WATER-SEWER - Miscellaneous Expenses	\$20,000.00	\$15,000.00
30-7200-073	WATER-SEWER - Capital Outlay Equipment	\$56,000.00	\$60,000.00
30-7200-074	WATER-SEWER - Debt Principal & Interest	\$38,300.00	\$38,300.00
30-7200-075	WATER-SEWER - Capital Outlay Projects	\$131,655.00	\$45,000.00
30-7200-078	WATER-SEWER - Employee Recognition	\$0.00	\$0.00
30-7200-079	WATER-SEWER - Chemical Expense	\$150,000.00	\$160,000.00
30-7200-080	WATER-SEWER - MC/VISA Merchant Fees	\$6,500.00	\$5,000.00
30-7200-091	General Fund Reimbursement	\$118,495.00	\$0.00
7200	WATER-SEWER TOTALS	\$1,451,613.00	\$1,523,401.35

	Parks & Rec - 40	2023-2024	2024-2025
6200 - 6500	PARKS & RECREATION	Approved	Requested
40-6200-011	P&R LAKE-Telephone & Postage	\$1,600.00	\$1,600.00
40-6200-012	P&R LAKE-Departmental Supplies	\$9,100.00	\$6,000.00
40-6200-013	P&R LAKE-Utilities	\$4,200.00	\$2,500.00
40-6200-015	P&R LAKE-Maintenance & Repairs Building	\$3,400.00	\$2,200.00
40-6200-016	P&R LAKE-Maintenance & Repair Equipment	\$1,150.00	\$500.00
40-6200-045	P&R LAKE-Contracted Services	\$28,125.00	\$28,125.00
40-6200-051	P&R LAKE-Sales & Use Tax	\$0.00	\$1,000.00
40-6200-054	P&R LAKE-Insurance & Bonds	\$0.00	\$0.00
40-6200-057	P&R LAKE-Miscellaneous Expense	\$2,000.00	\$850.00
40-6200-073	P&R LAKE-Capital Outlay Equipment	\$6,000.00	\$6,000.00
40-6200-074	P&R LAKE-Debt Principal & Interest	\$0.00	\$0.00
6200	PARKS & RECREATION-LAKE TOTALS	\$55,575.00	\$48,775.00
40-6500-012	P&R LEONARD PARK-Departmental Supplies	\$1,250.00	\$1,250.00
40-6500-013	P&R LEONARD PARK-Utilities	\$3,370.00	\$3,370.00
40-6500-015	P&R LEONARD PARK-Maint & Repairs-Building	\$2,400.00	\$2,400.00
40-6500-016	P&R LEONARD PARK-Maint & Repairs-Equip	\$2,000.00	\$2,000.00
40-6500-018	P&R LEONARD PARK-Maint & Repairs-Ballfield	\$1,900.00	\$3,110.00
40-6500-054	P&R LEONARD PARK-Insurance & Bonds	\$1,210.00	\$0.00
40-6500-057	P&R LEONARD PARK-Miscellaneous Expense	\$500.00	\$500.00
40-6500-073	P&R LEONARD PARK-Capital Outlay Equip	\$10,000.00	\$10,000.00
40-6500-074	P&R LEONARD PARK-Debt Principal & Interest	\$0.00	\$0.00
6500	PARKS & RECREATION-LEONARD PARK TOTALS	\$22,630.00	\$22,630.00
6200-6500	PARKS & RECREATION-FUND TOTALS	\$78,205.00	\$71,405.00

Parks & Recreation

		2023-2024 APPROVED	2024-2025 REQUESTED
40-3010-019	AD VALOREM TAXES PRIOR YEARS	\$550	\$550
40-3010-021	AD VALOREM TAXES CURRENT	\$34,036	\$35,764.96
40-3040-000	LEONARD PARK RECREATION FEES	\$1,000	\$1,000
40-3050-000	LAKE MISC REVENUE	\$3,000	\$3,000
40-3050-010	LAKE CONCESSIONS/BAIT SALES	\$4,500	\$4,500
40-3050-030	LAKE MARKET FEES	\$350	\$350
40-3350-000	LAKE RECREATION FEES	\$18,200	\$18,200
40-3840-000	LAKE DONATIONS/SPONSORS	\$4,300	\$4,300
40-3990-001	FROM SAVINGS	\$12,269	\$3,740
	REVENUE TOTALS	\$78,205	\$71,405.00

AD VALOREM TAXES PRIOR YEARS	\$550.00
AD VALOREM TAXES CURRENT	\$35,764.96
LEONARD PARK RECREATION FEES	\$1,000.00
LAKE MISC REVENUE	\$3,000.00
LAKE CONCESSIONS/BAIT SALES	\$4,500.00
LAKE MARKET FEES	\$350.00
LAKE RECREATION FEES	\$18,200.00
LAKE DONATIONS/SPONSORS	\$4,300.00
FROM SAVINGS	\$3,740.04
REVENUE TOTALS	\$71,405.00

	Powell Bill - 50	2023-2024	2024-2025
8200	Powell Bill	Approved	Requested
50-8200-000	POWELL BILL-Engineering	\$0	
50-8200-001	POWELL BILL-Street improvements	\$95,000	\$38,776.00
50-8200-002	POWELL BILL-Storm Clean Up	\$22,000	\$10,000.00
50-8200-003	POWELL BILL-Rail Trail	\$40,000	\$15,000.00
	POWELL BILL EXPENSES TOTALS	\$157,000	\$63,776.00
	REVENUES		
		2023-2024	2024-2025
		Approved	REQUESTED
50-3010-000	POWELL BILL STATE REVENUE	\$58,787	\$63,776
50-3290-000	POWELL BILL - INTEREST ON INVESTMENTS	\$224	\$0
50-3840-000	POWELL BILL FUND BALANCE	\$97,989	\$0
	REVENUE TOTALS	\$157,000	\$63,776
	POWELL BILL-Street improvements	\$38,776.00	
	POWELL BILL-Storm Clean Up	\$10,000.00	
	POWELL BILL-Rail Trail	\$15,000.00	
	EXPENSE TOTAL	\$63,776.00	
	POWELL BILL STATE REVENUE	\$63,776	
	POWELL BILL - INTEREST ON INVESTMENTS	\$0	
	POWELL BILL FUND BALANCE	\$0	
	REVENUE TOTALS	\$63,776	