



ADOPTED OPERATING BUDGET

FISCAL YEAR 2025-2026

Submitted to
The Mayor and Board of Commissioners

By

Carol Akers, Budget Officer,
Town Clerk/Finance Officer

Presented May 20, 2025

Adopted June 17, 2025

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

Introduction

The proposed Fiscal Year 2025-2026 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 2025-2026 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 decrease in Powell Bill, using only \$69,838. Previous years required Fund Balance appropriations to balance the General Fund and Water and Sewer. Last year and this budget no Fund Balance has been used to balance either. It's important to stay within our revenues to prevent long term fund balance usage. The Total Budget is about \$260,000 more than the 2024-2025 Budget.

General Fund Revenues

Tax Rate

The proposed draft of the fiscal year 2025-2026 Budget proposes no increase property tax rate of \$0.72 per \$100 valuation.

Randolph County estimates the real property and vehicle valuation for the Town of Ramseur to decrease to \$170,561,981 from \$172,560,430 (three years ago the total valuation was \$128,889,850). In fiscal year 2025-2026 we can estimate to collect around \$1,215,766 in property tax revenues. Of this \$1,215,766, as per Town of Ramseur ordinance, 3% goes to Parks & Rec (\$36,473) and 97% to the General Fund (\$1,179,293) Additionally, it is estimated a 6% decrease 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 Sheriff's Department will not incur additional expenses or capital purchases next year as we now contract with the Randolph County Sheriff's Department. The Fire Department expects no major expenses outside of regular maintenance and repairs. There are no changes in the Street Department. Sanitation Fees will remain at \$18 monthly. Library will continue to contract with Randolph County for operations. In 2025-2026 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 \$1,523,401 to combat the increase in chemicals, operational expenses, and the loss of revenue. Previously the Enterprise Fund has reimbursed the General Fund for eligible expenses. In 2025-2026 there is no reimbursement to the General Fund. No fund balance is proposed for 2025-2026.

Utility Rates

Water and Sewer has historically struggled with a loss in revenue. The budget is prepared with a rate increase of 3%. TOR conducted a meter survey last year and is replacing failing meters with AMI meters before full AMI installation. The infrastructure fees will remain the same and funds collected at this time will only be spent on new AMI meters.

Employees

The CPI is anticipated at 2.3% for 2025 and 2.4% for 2026. To remain competitive the budget is prepared with an average 5.3% COLA for employees. The majority of the employees are set at a 2% increase with higher increases for some to bring them to a competitive market salary. 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 17th, 2025, 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, Budget Officer
Town Clerk/FO

Budget Ordinance for the Town of Ramseur 2025-2026

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, 2025 and ending June 30, 2026, in accordance with the chart of accounts heretofore established for this Town (detailed list for each department attached):

ADMINISTRATION	\$507,934
SHERIFF	\$720,720
FIRE	\$328,615
STREET	\$361,465
SANITATION	\$160,826
MUSEUM	\$13,050
LIBRARY	\$40,850
CEMETERY	\$20,050

TOTAL GENERAL FUND \$2,153,510

Section 2: It is estimated that the following revenues will be available in the General Fund for the fiscal year beginning July 1, 2025, and ending June 30, 2026:

AD VALOREM PRIOR YEARS	\$0
VEHICLE TAX COLLECTION	\$0
AD VALOREM PROPERTY TAXES	\$1,179,293
PROPERTY TAX INTEREST	\$0
INTEREST ON INCOME - INVESTMENT	\$18,000
MISC REVENUE GENERAL FUND	\$5,000
CLERK OF COURT - OFFICER FEES	\$0
POLICE MISC REVENUE	\$0
NCOSC UTILITIES FRANCHISE	\$72,807
NCOSC SALES & USE TAX	\$656,900
FIRE DEPARTMENT GRANT REVENUE	\$17,000
SALE OF CEMETERY PLOTS	\$3,000
SALES TAX REVENUE (E585) GENERAL	\$20,000
MOTOR FUELS TAX REFUND GAS 1260	\$2,000
SOLID WASTE TAX	\$1,360
ALCOHOL BEVERAGE INCOME	\$8,600
ZONING PERMITS	\$3,000
MUSEUM BUILDING RENT	\$550
FIXED ASSETS - GOV DEALS GENERAL	\$5,000
LIBRARY – MISC REVENUE BOOKS	\$5,000
GARBAGE COLLECTION	\$155,000
LARGE ITEM PICKUP	\$1,000
REIMBURSEMENT WATER/SEWER	\$0
FUND BALANCE APPROPRIATION	\$0
GENERAL FUND TOTAL REVENUE	\$2,153,510

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, 2025, and ending June 30, 2026, in accordance with the chart of accounts heretofore approved for the Town (detail list of each expense attached):

Operations	\$ 1,500,396
Debt	\$ 27,005
Capital Outlay	\$ 172,067
Total Water and Sewer	\$ 1,699,468

Section 4: It is estimated that the following revenues will be available in the Water & Sewer Fund for the fiscal year beginning July 1, 2025, and ending June 30, 2026:

SALES, SERVICES, FEES	\$1,699,468
FUND BALANCE	\$0
REVENUE TOTALS	\$1,699,468

Section 5: The following amounts are hereby appropriated in the Parks & Recreation Fund for the operations of Kermit G. Pell Recreation Facility and Leonard Park for the fiscal year beginning July 1, 2025 and ending June 30, 2026, in accordance with the chart of accounts Theretofore approved for the Town (detail list of each expense attached):

RECREATION OPERATIONS	\$62,273
From P&R Fund Balance	\$4,877
RECREATION TOTAL	\$67,150

Section 6: It is estimated that the following revenues will be available in the Parks & Recreation Fund for the fiscal year beginning July 1, 2025, and ending June 30, 2026:

Parks and Recreation Revenues 2025-2026

AD VALOREM TAXES CURRENT	\$36,473
LEONARD PARK REC FEES	\$1,000
LAKE MISC REVENUE	\$5,000
LAKE CONCESSIONS/BAIT SALES	\$5,000
LAKE RECREATION FEES	\$10,500
LAKE DONATIONS/SPONSORS	\$4,300
FROM P&R Fund Balance	\$4,877
REVENUE TOTALS	\$67,150

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, 2025, and ending June 30, 2026, in accordance with the chart of accounts heretofore approved for the Town:

POWELL BILL-Street improvements	\$40,700
POWELL BILL-Storm Clean Up	\$10,000
POWELL BILL-Rail Trail	\$15,000
EXPENSE TOTAL	\$65,700

Section 8: It is estimated that the following revenues will be available in the Powell Bill Fund for the fiscal year beginning July 1, 2025, and ending June 30, 2026:

POWELL BILL STATE REVENUE	\$65,500
POWELL BILL - INTEREST	\$200
POWELL BILL FUND BALANCE	\$0
REVENUE TOTALS	\$65,700

Section 9: There is hereby levied a tax at the rate of seventy-two cents (\$0.72) 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 \$170,561,981 and an estimated rate of collection of 99.0%. Amounting to \$1,215,766 of which 97% as per Town of Ramseur ordinance (\$1,179,293) goes to General Fund for fiscal 2025 -2026.

Section 10: There is hereby levied a tax at the rate of seventy-two cents (\$0.72) 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 \$170,561,981 and an estimated rate of collection of 99.0%. Amounting to \$1,215,766 of which 3% as per Town of Ramseur ordinance (\$36,473) goes to Parks & Rec for fiscal 2025 -2026.


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 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 transfers between funds require prior approval by the Governing Board in an amendment to the Budget Ordinance.

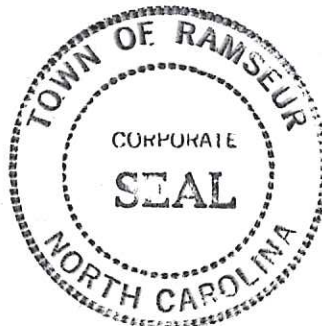
Section 12: Copies of this Budget Ordinance shall be furnished to the Clerk and Finance Officer and to the Governing Board to be kept on file by them for their direction in the disbursement of funds.

Adopted this 17th day of June, 2025.

ATTEST:


Hampton Spivey, Mayor


Carol Akers, Town Clerk/Finance Officer



2025-2026 Recommended Budget

EXPENSES

REVENUES

ADMIN	\$507,933.58		\$0.00
SHERIFF	\$720,719.60		\$0.00
FIRE	\$328,615.47		\$0.00
STREET	\$361,465.00		\$0.00
SANITATION	\$160,826.00		\$160,826.00
MUSEUM	\$13,050.00		\$0.00
LIBRARY	\$40,850.00		\$0.00
CEMETERY	\$20,050.00		\$0.00

TOTAL GENERAL FUND	\$2,153,510.00	2025-2026 Revenue =	\$2,153,510.00
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WATER-SEWER	\$1,699,468.00
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TOTAL W/S FUND	\$1,699,468.00	2025-2026 Revenue =	\$1,699,468.00
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PARKS & REC	\$67,150.00
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TOTAL PARKS & REC	\$67,150.00	2025-2026 Revenue =	\$67,150.00
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POWELL BILL	\$65,700.00
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TOTAL POWELL BILL	\$65,700.00	2025-2026 Revenue =	\$65,700.00
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TOTAL EXPENSE BUDGETED	\$3,985,828.00	TOTAL REVENUE BUDGETED	\$3,985,828.00
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General Fund REVENUE - 10

		2024-2025 Budgeted	2024-2025 Collected	2025-2026 Recommended
10-3010-017	AD VALOREM PRIOR YEARS	\$2,500	\$0	\$0
10-3010-018	VEHICLE TAX COLLECTION	\$77,000	\$75,000	\$0
10-3010-026	AD VALOREM PROPERTY TAXES	\$1,192,765	\$1,085,115	\$1,179,293
10-3170-000	PROPERTY TAX INTEREST	\$1,500	\$0	\$0
10-3290-000	INTEREST ON INCOME - INVESTMENT	\$1,500	\$0	\$18,000
10-3350-000	MISC REVENUE GENERAL FUND	\$15,000	\$4,186	\$5,000
10-3350-002	CLERK OF COURT - OFFICER FEES	\$3,000	\$900	\$0
10-3350-003	POLICE MISC REVENUE	\$7,000	\$4,380	\$0
10-3370-000	NCOSC UTILITIES FRANCHISE	\$26,000	\$0	\$72,807
10-3370-001	NCOSC SALES & USE TAX	\$556,434	\$8,778	\$656,900
10-3430-000	FIRE DEPARTMENT GRANT REVENUE	\$0	\$10,100	\$17,000
10-3610-000	SALE OF CEMETERY PLOTS	\$5,000	\$2,087	\$3,000
10-3670-000	SALES TAX REVENUE (E585) GENERAL	\$0	\$26,182	\$20,000
10-3670-002	MOTOR FUELS TAX REFUND GAS 1260	\$3,000	\$2,085	\$2,000
10-3670-003	NCOSC SOLID WASTE TAX	\$1,000	\$0	\$1,360
10-3670-005	ALCOHOL BEVERAGE INCOME	\$5,000	\$0	\$8,600
10-3670-006	ZONING PERMITS	\$0	\$3,000	\$3,000
10-3670-007	MUSEUM BUILDING RENT	\$500	\$550	\$550
10-3830-000	FIXED ASSETS - GOV DEALS GENERAL	\$15,000	\$0	\$5,000
10-3850-002	LIBRARY-MISC REVENUE-BOOKS	\$0	\$500	\$5,000
10-3860-000	GARBAGE COLLECTION	\$155,000	\$144,500	\$155,000
10-3860-000	LARGE ITEM PICKUP	\$0	\$100	\$1,000
	GF Reimbursement from W/S	\$0	\$0	\$0
	GENERAL FUND TOTAL REVENUE	\$2,067,199.00	\$1,367,463.00	\$2,153,510.00

	General Fund - 10	2024-2025 Budgeted	2025-2026 Requested
4100	GOVERNMENT	Approved	
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
4200	ADMINISTRATIVE	2024-2025 Budgeted	2025-2026 Requested
10-4200-001	ADMIN-Town Hall Part Time Salaries-O/T	\$5,250.00	\$5,315.00
10-4200-002	ADMIN-Town Hall Full Time Salaries	\$106,372.00	\$110,531.48
10-4200-005	ADMIN-FICA Tax Expense	\$8,539.00	\$8,862.26
10-4200-006	ADMIN-Group Insurance	\$9,501.00	\$9,780.00
10-4200-007	ADMIN-Retirement Expense NC-Orbit	\$14,739.00	\$16,133.27
10-4200-008	ADMIN-Retirement Expense 401(K)	\$5,419.00	\$5,626.57
10-4200-004	ADMIN-Professional Services	\$65,000.00	\$70,000.00
10-4200-011	ADMIN-Telephone, Postage, Internet	\$6,500.00	\$6,500.00
10-4200-012	ADMIN-Departmental Supplies	\$5,000.00	\$6,000.00
10-4200-013	ADMIN-Utilities	\$9,000.00	\$8,000.00
10-4200-014	ADMIN-Travel & School	\$5,000.00	\$6,000.00
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	\$1,000.00
10-4200-045	ADMIN-Contracted Services	\$110,000.00	\$110,000.00
10-4200-050	ADMIN-Unemployment Cost (Emp Sec Comm)	\$5,000.00	\$5,000.00
10-4200-053	ADMIN-Memberships, Dues, Subscriptions	\$5,350.00	\$5,600.00
10-4200-054	ADMIN-Insurance & Bonds	\$85,000.00	\$108,000.00
10-4200-057	ADMIN-Miscellaneous Expenses	\$3,000.00	\$2,500.00
4200	ADMINISTRATIVE TOTALS	\$455,170.00	\$489,848.58
4200	ADMINISTRATIVE TOTALS AND GOVT TOTALS	\$473,255.00	\$507,933.58

	General Fund - 10	2024-2025 Budgeted	2025-2026 Requested	
5100	SHERIFF DEPARTMENT	Approved		
10-5100-001	SHERIFF PERSONNEL EXPENSE	\$279,000.00	\$561,069.60	
10-5100-002	RETIRED POLICE-SALARIES	\$108,120.00	\$33,500.00	
10-5100-005	RETIRED POLICE-FICA Tax Expense	\$8,085.00	\$2,600.00	
10-5100-006	RETIRED POLICE-Group Insurance	\$14,504.00	\$8,350.00	
10-5100-007	RETIRED POLICE-Retirement Expense NC-Orbit	\$10,125.00	\$0.00	
10-5100-008	RETIRED POLICE-Retirement Expense 401(K)	\$3,417.00	\$0.00	
10-5100-004	SHERIFF-Professional Services	\$350.00	\$0.00	
10-5100-011	SHERIFF-Telephone, Postage, Internet	\$1,860.00	\$0.00	
10-5100-012	SHERIFF-Departmental Supplies	\$5,500.00	\$5,500.00	
10-5100-013	SHERIFF-Utilities	\$7,000.00	\$7,000.00	
10-5100-015	SHERIFF-Maintenance & Repairs Building	\$4,000.00	\$17,000.00	
10-5100-016	SHERIFF-Maintenance & Repairs Equipment	\$134.00	\$0.00	
10-5100-017	SHERIFF-Maintenance & Repairs Vehicle	\$3,997.00	\$0.00	
10-5100-031	SHERIFF-Vehicle Supplies Gas	\$17,464.00	\$0.00	
10-5100-034	SHERIFF-Copier Lease & Supplies	\$1,460.00	\$500.00	
10-5100-057	SHERIFF-Operating Expense	\$157,433.00	\$85,200.00	
10-5100-074	SHERIFF-Debt Principal & Interest	\$33,412.00	\$0.00	
5100	SHERIFF DEPARTMENT TOTALS	\$655,861.00	\$720,719.60	
			Set by Randolph County	

	General Fund - 10	2024-2025 Budgeted	2025-2026 Requested
5300	FIRE DEPARTMENT	Approved	
10-5300-001	FIRE-Salary Part Time	\$45,177.00	\$45,177.00
10-5300-002	FIRE-Salary Full Time	\$91,333.00	\$95,442.85
10-5300-005	FIRE-FICA Tax Expense	\$10,433.00	\$10,757.43
10-5300-006	FIRE-Group Insurance	\$19,001.00	\$19,560.00
10-5300-007	FIRE-Retirement Expense NC-Orbit	\$12,421.00	\$13,696.05
10-5300-008	FIRE-Retirement Expense 401(K)	\$4,567.00	\$4,772.14
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	\$10,000.00	\$10,000.00
10-5300-031	FIRE-Vehicle Supplies Gas	\$5,000.00	\$5,000.00
10-5300-034	FIRE-Copier Lease & Supplies	\$1,460.00	\$1,460.00
10-5300-036	FIRE-Uniforms & Shoes	\$1,000.00	\$1,000.00
10-5300-053	FIRE - Memberships, Dues, Subscriptions	\$1,800.00	\$1,850.00
10-5300-057	FIRE-Miscellaneous Expense	\$2,000.00	\$2,000.00
10-5300-074	FIRE-Fire Dept Principal & Interest	\$43,900.00	\$43,900.00
10-5300-078	FIRE-Employee Recognition	\$1,000.00	\$1,000.00
10-5300-079	FIRE-Grant Expenses	\$45,784.00	\$17,000.00
5300	FIRE DEPARTMENT TOTALS	\$328,376.00	\$306,115.47
5310	FIRE DEPARTMENT	Approved	
10-5310-002	FIRE-Firefighters Meeting Expense	\$9,000.00	\$7,500.00
10-5310-003	FIRE-Firefighter's EMT Expense	\$24,000.00	\$15,000.00
5310	FIRE DEPARTMENT TOTALS	\$33,000.00	\$22,500.00
		\$361,376.00	\$328,615.47

	General Fund - 10	2024-2025 Budgeted	2025-2026 Requested
5600	STREET DEPARTMENT	Approved	
10-5600-002	STREET-Full Time	\$162,416.00	\$171,826.00
10-5600-005	STREET-FICA Tax Expenses	\$12,425.00	\$13,145.00
10-5600-006	STREET-Group Insurance	\$38,003.00	\$39,120.00
10-5600-007	STREET-Retirement Expense NC-Orbit	\$22,089.00	\$24,657.00
10-5600-008	STREET-Retirement Expense 401 (K)	\$8,121.00	\$8,591.00
10-5600-011	STREET-Telephone, Postage, Internet	\$800.00	\$1,000.00
10-5600-012	STREET-Departmental Supplies	\$2,000.00	\$2,000.00
10-5600-013	STREET-Utilities	\$38,000.00	\$40,000.00
10-5600-014	STREET-Travel & School	\$1,000.00	\$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	\$15,000.00	\$15,000.00
10-5600-034	STREET-Copier Lease & Supplies	\$2,000.00	\$2,000.00
10-5600-036	STREET-Uniforms & Shoes	\$3,000.00	\$3,000.00
10-5600-057	STREET-Miscellaneous Expenses	\$5,000.00	\$6,626.00
10-5600-073	STREET-Capital Outlay Equipment	\$10,000.00	\$20,000.00
5600	STREET DEPARTMENT TOTALS	\$333,354.00	\$361,465.00

	General Fund - 10	2024-2025 Budgeted	2025-2026 Requested
5800	SANITATION DEPARTMENT	Approved	
10-5800-045	SANITATION-Contracted Services	\$159,326.00	\$159,326.00
10-5800-057	SANITATION - Miscellaneous Expenses	\$1,500.00	\$1,500.00
5800	SANITATION DEPARTMENT TOTALS	\$160,826.00	\$160,826.00

	General Fund - 10	2024-2025 Budgeted	2025-2026 Requested
4300	MUSEUM	Approved	
10-4300-012	MUSEUM-Departmental Supplies	\$250.00	\$250.00
10-4300-013	MUSEUM-Utilities	\$6,500.00	\$6,500.00
10-4300-015	MUSEUM-Maintenance & Repairs Building	\$3,000.00	\$2,000.00
10-4300-016	MUSEUM-Maintenance & Repairs Equipment	\$200.00	\$200.00
10-4300-057	MUSEUM-Miscellaneous Expenses	\$0.00	\$100.00
10-4300-075	MUSEUM-Capital Outlay Projects	\$4,000.00	\$4,000.00
4300	MUSEUM TOTALS	\$13,950.00	\$13,050.00

	General Fund - 10	2024-2025 Budgeted	2025-2026 Requested
6300	LIBRARY	Approved	
10-6300-001	LIBRARY-Part Time	\$18,981.00	\$21,150.00
10-6300-011	LIBRARY-Telephone, Postage, Internet	\$1,000.00	\$1,000.00
10-6300-012	LIBRARY-Departmental Supplies	\$1,000.00	\$750.00
10-6300-013	LIBRARY-Utilities	\$7,500.00	\$6,500.00
10-6300-015	LIBRARY-Maintenance & Repairs Building	\$4,000.00	\$4,000.00
10-6300-034	LIBRARY-Copier Lease & Supplies	\$1,000.00	\$1,000.00
10-6300-057	LIBRARY-Miscellaneous Expense	\$0.00	\$200.00
10-6300-069	LIBRARY-Capital Outlay-Books-Memorial	\$5,000.00	\$5,000.00
10-6300-078	LIBRARY-Programming	\$1,000.00	\$1,250.00
6300	LIBRARY TOTALS	\$39,481.00	\$40,850.00
			Set by Randolph County

	General Fund - 10	2024-2025 Budgeted	2025-2026 Requested
6400	CEMETERY	Approved	
10-6400-012	CEMETERY-Departmental Supplies	\$300.00	\$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	\$15,000.00
10-6400-057	CEMETERY-Miscellaneous Expenses	\$2,250.00	\$1,250.00
6400	CEMETERY TOTALS	\$29,050.00	\$20,050.00

	Water/Sewer REVENUE - 30	2024-2025 Budgeted	2024-2025 Collected	2025-2026 Recommended
30-3350-000	MISC REVENUE WATER/SEWER	\$5,000	\$15,000	\$5,000.00
30-3710-000	WATER RENTS	\$989,270	\$760,473	\$927,475.00
30-3710-001	1ST PENALTY	\$25,000	\$22,060	\$25,000.00
30-3710-002	INFRASTRUCTURE FEES	\$0	\$125,334	\$125,335.00
30-3720-000	SEWER RENTS	\$478,731	\$389,745	\$556,758.00
30-3730-000	WATER TAP FEES	\$6,000	\$29,036	\$30,000.00
30-3730-001	SEWER TAP FEES	\$3,000	\$9,330	\$10,000.00
30-3740-000	METER OBSTRUCTION FEE	\$0	\$50	\$100.00
30-3750-000	2ND PENALTY	\$14,000	\$16,400	\$16,500.00
30-3780-000	SPRINKLER FEES	\$0	\$1,100	\$1,100.00
30-3790-000	BAD WATER DEBTS	\$2,000	\$1,644	\$2,000.00
30-3810-000	SALE OF MATERIALS	\$100	\$0	\$100.00
30-3830-000	FIXED ASSETS GOVE DEALS W/S	\$100	\$0	\$100.00
	REVENUE TOTALS	\$1,523,201	\$1,370,171	\$1,699,468.00

	General Fund - 10	2024-2025 Budgeted	2025-2026 Requested
7200	WATER-SEWER	Approved	
30-7200-001	WATER-SEWER - Part Time	\$23,130.00	\$24,170.00
30-7200-002	WATER-SEWER - Full Time	\$412,208.00	\$402,168.00
30-7200-005	WATER-SEWER - FICA Tax Expenses	\$33,303.00	\$32,615.00
30-7200-006	WATER-SEWER - Group Insurance	\$85,506.00	\$78,240.00
30-7200-007	WATER-SEWER-Retirement Expense NC-Orbit	\$56,060.00	\$57,711.00
30-7200-008	WATER-SEWER - Retirement Expense 401(K)	\$20,610.00	\$20,109.00
30-7200-011	WATER-SEWER - Telephone, Postage, Internet	\$18,000.00	\$14,000.00
30-7200-012	WATER-SEWER - Departmental Supplies	\$10,000.00	\$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	\$180,000.00	\$180,000.00
30-7200-017	WATER-SEWER - Maintenance & Repairs Vehicle	\$5,000.00	\$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	\$5,000.00	\$6,800.00
30-7200-034	WATER-SEWER - Copier Lease & Supplies	\$4,500.00	\$5,000.00
30-7200-036	WATER-SEWER - Uniforms & Shoes	\$3,500.00	\$3,500.00
30-7200-037	WATER-SEWER - Infrastructure Improvements	\$0.00	\$125,300.00
30-7200-045	WATER-SEWER - Contracted Services	\$195,283.00	\$195,283.00
30-7200-053	WATER-SEWER - Memberships, Dues, Subscript	\$8,000.00	\$9,500.00
30-7200-056	WATER-SEWER - Analysis/Laboratory	\$28,000.00	\$28,000.00
30-7200-057	WATER-SEWER - Miscellaneous Expenses	\$15,000.00	\$16,000.00
30-7200-073	WATER-SEWER - Capital Outlay Equipment	\$60,000.00	\$78,332.00
30-7200-074	WATER-SEWER - Debt Principal & Interest	\$38,300.00	\$27,005.00
30-7200-075	WATER-SEWER - Capital Outlay Projects	\$45,000.00	\$93,735.00
30-7200-079	WATER-SEWER - Chemical Expense	\$160,000.00	\$170,000.00
30-7200-080	WATER-SEWER - MC/VISA Merchant Fees	\$5,000.00	\$5,000.00
	Reimbursement to General Fund		\$0.00
7200	WATER-SEWER TOTALS	\$1,523,400.00	\$1,699,468.00

<i>Parks & Rec REVENUE - 40</i>		2024-2025 Budgeted	2024-2025 Collected	2025-2026 Recommended
40-3010-019	AD VALOREM TAXES PRIOR YEARS	\$550	\$266	\$0.00
40-3010-021	AD VALOREM TAXES CURRENT	\$35,765	\$23,779.19	\$36,473.00
40-3040-000	LEONARD PARK RECREATION FEES	\$1,000	\$0	\$1,000.00
40-3050-000	LAKE MISC REVENUE	\$3,000	\$5,564	\$5,000.00
40-3050-010	LAKE CONCESSIONS/BAIT SALES	\$4,500	\$4,336	\$5,000.00
40-3050-030	LAKE MARKET FEES	\$350	\$0	\$0.00
40-3350-000	LAKE RECREATION FEES	\$18,200	\$7,889	\$10,500.00
40-3840-000	LAKE DONATIONS/SPONSORS	\$4,300	\$601	\$4,300.00
40-3990-001	P&R FUND BALANCE APPROPRIATED	\$3,740	\$0	\$4,877.00
REVENUE TOTALS		\$71,405	\$42,435.58	\$67,150.00

	Parks & Rec - 40	2024-2025 Budgeted	2025-2026 Requested
6200 - 6500	PARKS & RECREATION	Approved	
40-6200-011	P&R LAKE-Telephone & Postage	\$1,600.00	\$1,600.00
40-6200-012	P&R LAKE-Departmental Supplies	\$6,000.00	\$6,000.00
40-6200-013	P&R LAKE-Utilities	\$2,500.00	\$2,500.00
40-6200-015	P&R LAKE-Maintenance & Repairs Building	\$2,200.00	\$2,200.00
40-6200-016	P&R LAKE-Maintenance & Repair Equipment	\$500.00	\$500.00
40-6200-045	P&R LAKE-Contracted Services	\$28,125.00	\$38,000.00
40-6200-051	P&R LAKE-Sales & Use Tax	\$1,000.00	\$1,000.00
40-6200-057	P&R LAKE-Miscellaneous Expense	\$850.00	\$850.00
40-6200-073	P&R LAKE-Capital Outlay Equipment	\$6,000.00	\$3,000.00
6200	PARKS & RECREATION-LAKE TOTALS	\$48,775.00	\$55,650.00
40-6500-012	P&R LEONARD PARK-Departmental Supplies	\$1,250.00	\$500.00
40-6500-013	P&R LEONARD PARK-Utilities	\$3,370.00	\$3,500.00
40-6500-015	P&R LEONARD PARK-Maint & Repairs-Building	\$2,400.00	\$500.00
40-6500-016	P&R LEONARD PARK-Maint & Repairs-Equip	\$2,000.00	\$500.00
40-6500-018	P&R LEONARD PARK-Maint & Repairs-Ballfield	\$3,110.00	\$1,000.00
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	\$5,000.00
6500	PARKS & RECREATION-LEONARD PARK TOTALS	\$22,630.00	\$11,500.00
6200-6500	PARKS & RECREATION-FUND TOTALS	\$71,405.00	\$67,150.00

<i>Powell Bill REVENUE - 40</i>		2024-2025 Budgeted	2024-2025 Collected	2025-2026 Recommended
50-3010-000	POWELL BILL - STATE HIGHWAY COMM	\$63,776.00	\$69,634.83	\$65,500.00
50-3290-000	POWELL BILL - INT EARNED ON INVESTMENTS	\$0.00	\$203.38	\$200.00
REVENUE TOTALS		\$63,776.00	\$69,838.21	\$65,700.00

	Parks & Rec - 40	2024-2025 Budgeted	2025-2026 Requested
8200	Powell Bill	Approved	
50-8200-001	POWELL BILL-Street improvements	\$38,776.00	\$40,700.00
50-8200-002	POWELL BILL-Storm Clean Up	\$10,000.00	\$10,000.00
50-8200-003	POWELL BILL-Rail Trail	\$15,000.00	\$15,000.00
	POWELL BILL EXPENSES TOTALS	\$63,776.00	\$65,700.00