

ADOPTED BUDGET
Fiscal Year 2021 / 2022



A Community with a Proud Past and an Exciting Future

Adopted Budget
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MANAGER'S BUDGET MESSAGE & EXECUTIVE SUMMARY

The Town of Pittsboro Fiscal Year 2021-2022 budget is hereby presented following extensive conversation amongst staff, elected officials, and community stakeholders. As with any other annual budget, our goal this year is to provide continued and enhanced high-quality service to our citizens, residents and customers. This budget continues to factor in the uncertainty of revenue and costs of projects created or exacerbated by the COVID-19 pandemic. The closing and/or severe operating limitations imposed on a number of business sectors beginning last fiscal year, and continuing in many ways throughout Fiscal Year 2020-2021 during the preparation of this Fiscal Year 2021-2022 budget, has introduced greater trend uncertainty with respect to revenue receipts and the costs of conducting our operations. On a positive note, sales tax, ABC and ad valorem receipts continue to trend better than expected for Fiscal Year 2020-2021. However, consumer price indices are more volatile on a month-to-month basis and costs in particular subsets of our operation are increasing rapidly. In addition to the pricing factors, the Fiscal Year 2021-2022 budget intends to create new employee position critical operational areas and to simply start and complete more projects.

Every effort has been made to promote the continuance and expansion of high-quality services to our citizens and residents at a relatively low tax rate, while also addressing the continued viability of our aging infrastructure and the necessary measures to ensure we can grow in a sustainable manner. In order to accomplish these concepts, we maintain interest in attracting, and retaining, an educated and qualified team of employees at the Town. To this end, the Fiscal Year 2021-2022 budget includes a 2.5% COLA (Cost of Living Adjustment) for all Town employees and the Board of Commissioners. Additionally, utilizing the results of the latest NCLM (North Carolina League of Municipalities) salary survey, several positions in the Town will see salary adjustments commensurate with market competition. The Town is also continuing forward with a pay study analysis in the coming fiscal year. We expect those findings to be complete by December 2021 and anticipate the report may also recommend additional employee salary adjustments. State mandated increases in the Employer contribution to our employee local government retirement system continue to increase, 11.41% for General Employees and 12.04% for Police, respectively. Fortunately, we are seeing a 0% change to our employer major medical benefits expense for next year.

The General Fund expenditures for Fiscal Year 2021-2022 are \$7,281,645, up from \$5,412,721 in Fiscal Year 2020-2021. Similarly, Enterprise Fund expenditures are \$6,219,162, compared to \$3,993,447 in Fiscal Year 2020-2021. In the Fiscal Year 2021-2022 budget, we are expanding our usage of Capital Project Funds in addition to our traditional departmental budgets. We also continue with healthy balances in our fund balance and retained earnings balance in the General Fund and Enterprise Fund, respectively. Our local fund balance policy requirement for the General Fund is 10%, and we will make great strides this year in approaching our future goal of 25% as we fall just shy of the amount of revenue to reserve a full 25% of operating expense in our fund balance as projected. On the Enterprise Fund side, our local retained earnings balance policy requirement is 25%, and we will continue to meet that threshold in this budget. Our debt ratio remains small for one more year as we expect to see dramatic increases in debt service in the Fiscal Year 2022-2023 budget as we continue forward with the construction of a new Town Hall and the construction of the Pittsboro Wastewater Improvements and force main to Sanford projects.

The Chatham County Reappraisal occurred in 2021, the last revaluation occurred in 2017. The property values in Pittsboro increased nearly 39%, Countywide values increased 14%. With these value increases,

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the revenue neutral rate for the Town of Pittsboro for Fiscal Year 2021-2022 is 34.19 pennies. The Fiscal Year 2021-2022 budget proposes to hold our current tax rate and retain a tax rate of 43.33 pennies to account for the necessary increase in projects and personnel to provide continued and enhanced high-quality service to our citizens, residents and other customers.

GENERAL FUND

This Fiscal Year 2021-2022 proposal is based on an ad valorem tax rate of 0.4333 per \$100 of valuation. One (1) penny at our 97.5% proposed collection rate generates \$76,372, up from the one (1) penny generation of \$60,432 in Fiscal Year 2020-2021.

On the expenditure side of the ledger, General Fund expenditures for Fiscal Year 2021-2022 are \$7,281,645. This Fiscal Year 2021-2022 General Fund budget presents a 31% increase in operating expense, a 28.1% increase in personnel expense and a 155.1% increase in capital expense over Fiscal Year 2020-2021. Our debt service liabilities remain minimal as we have \$115,879 in principal payments and \$8,364 in interest in General Fund expense in Fiscal Year 2021-22.

At the budgeted levels of tax revenue collection (97.5%), and without any dollars over and above our conservative estimates, the FY2021-2022 budget will result in an ending *available* fund balance of \$858,807.80 (*this represents dollars in reserve, over and above the locally mandated 10%, that may be transferred to projects by Board action throughout the fiscal year*). However, as we strive to increase the local policy requirement to 25%, if 25% were our local policy, we would need an additional \$155,481 to meet this threshold. Therefore, while we exceed our current local policy, I encourage the Board to be conservative with any fund balance appropriations in Fiscal Year 2021-2022 so that we can better protect against volatile revenue scenarios.

As one may expect, the costs associated with our development services, including both Planning and Engineering, are increasing due to increased demand in the form of external applications. The Town is seeing a steady increase, and we soon anticipate an exponential increase, in entitlement applications like Zoning Map Amendments (Rezoning) and Special Use Permits, as well as subdivision requests and site plan applications. To bring these projects to fruition in a timely manner at both current and future application demand levels, more resources are needed in these departments. We are proposing numerous fee schedule adjustments to more appropriately take in account the expense of highly qualified professional staff and to provide them with resources necessary so that we can keep projects moving forward.

Fee increases are also seen on the Sanitation solid waste and recycling charges due to price increases subjected to the Town by our vendor, GFL. The base rate will increase to \$200, up from \$195, for our annual total applied to our tax bills, and other sanitation rates will increase by 1% on average.

The Pittsboro Fire Department requested an increase to its Town appropriation from 12.25 pennies (\$727,500) to 12.65 pennies (\$975,796) for Fiscal Year 2021-2022, to help pay for the interest payment on the new ladder truck and four (4) new positions that includes one (1) administrative support employee position and three (3) new firefighters.

Other new project requests in Fiscal Year 2021-2022 include an appropriation to Affordable Housing in an amount equivalent to one (1) penny (\$76,372), an appropriation to the new Pittsboro Boys & Girls Club

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(\$30,000) as part of a contract for recreation services, a revised Comprehensive Long Range Plan (CLRP) in the Planning Department (\$45,700), a Strategic Framework project (\$14,000) to guide overall Town policy, a sidewalk project along Chatham Business Park Drive (\$200,000) that is part of TARPO project with federal CMAQ (Congestion Mitigation and Air Quality) funding that will produce a reimbursement from NCDOT in the amount of \$160,000 after project completion, the initiation of contracted Code Enforcement in the Planning Department (\$25,000) as we begin greater outreach in our code compliance efforts, the paving of greenway along Robeson Creek (\$75,000), a comfort station (restrooms) facility at the Kiwanis Park (\$75,000) and the initial phase of work at Lewis Freeman Park (\$100,000).

In addition to the new projects listed above, the Fiscal Year 2021-2022 includes several new employee positions. As the Town continues to grow, the demand on staff increases as well. For Fiscal Year 2021-2022, we looked at critical positions needed, and while numerous positions are needed, we found the following most necessary within our current funding restraints. In the Administration department, this budget includes a Human Resources Director / Risk Manager, a Public Information Officer, a Purchasing and Procurement Officer, and a Grants Writer / Administrator. Please note, that these positions in Administration are funded in a split manner between the General Fund and the Enterprise Fund. In Police, we are requesting a Deputy Chief of Police position that will lead an expanded community outreach program. In Planning, we are requesting a Project Manager that will handle special projects as assigned and a Planner II to support general operations. In Public Works, we are requesting that the current Public Utilities/Public Works Director be split into two positions, one serving the Enterprise Fund side and one serving the General Fund side of Public Works, resulting in one new position on the General Fund side for Public Works.

ENTERPRISE FUND

The Enterprise Fund budget for Fiscal Year 2021-2022 represents heightened project-focused approach to improve our utility infrastructure. Improvements to our water quality and quantity as well as sewer quantity and quality are desperately needed. Among other needs, the main projects to be conducted over the next year are aimed at addressing our water quality concerns with PFAS in our raw water intake source, the Haw River, and increasing our sewer capacity via targeted I&I (Inflow and Infiltration) reduction projects, as well as addressing short- and long-term needs with a revised Capital Improvements Plan that will project our needs for the next two decades. Similar to the General Fund, Enterprise Fund expenditures are \$6,219,162, compared to \$3,993,447 in Fiscal Year 2020-2021. On the Enterprise Fund side of the operation, Fiscal Year 2021-2022 expenses compared to Fiscal Year 2020-2021, are up 4.9% in operating expense, 20.8% in personnel expense, and 264.8% in capital expense. Our debt service liabilities remain minimal as we have \$127,943 in principal payments and \$16,258 in interest in Enterprise Fund expense in Fiscal Year 2021-22. The Town has appropriated significant levels of retained earnings over the last few budgets and combining that with the need for a new Capital Improvement Plan and aging infrastructure, the Town is entering a period when annual rate increases will become necessary in order to maintain and prepare our systems for continued and future utilization.

The increase in projects on the Enterprise Fund side of the operation, water and sewer utilities, have necessitated an increase in the utility rates structure. The Water availability base rate and the Water consumption usage rates are increasing by 43%. The Sewer availability base rate and the Sewer consumption usage rates are increasing by 18%. To this end, the Fiscal Year 2021-2022 budget increases the utility bill for our average user (3/4" meter with 3,000 gallons of consumption) by \$20.24 per month or \$242.87 per year.

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Water-related projects include the continuance of the “Fast-Track” advanced water treatment project at our Water Treatment Plant (\$1.4 million), AMR (Automatic Meter Reading) equipment to be placed on the new Chatham Park water tank (\$25,000) to allow us to accurately read meters more efficiently, a river intake dredge on the Haw River (\$25,000) to serve the Water Treatment Plant, fifteen (15) new fire hydrants replacements (\$67,500) strategically placed around town, and a joint project with Chatham County and the City of Sanford for a PER (Preliminary Engineering Report) and an EA (Environmental Assessment) for a potential shared water line (\$150,000) coming northward from the Triangle Innovation Point (formerly known as the Moncure Megasite). The Water AIA AMP (Asset Management Plan) is expected to be complete by June 30, 2021, however those projects identified will not likely be programmed until the Fiscal Year 2022-23 budget. On the Sewer side of the Enterprise Fund, we are targeting projects that improve infrastructure and reduce our I&I (Inflow and Infiltration) based upon our 2018 Wastewater AIA AMP (Asset Management Plan). We have high levels of I&I currently which results in higher operating costs and reduced capacity at our Wastewater Treatment Plant as we treat stormwater that commingles with our sewer flow via weak points in the sewer system. New projects for Fiscal Year 2021-22 include generic I&I reduction (\$200,000) and a rehabilitation project for the Robeson Creek sewer line (\$250,000). It is anticipated that a couple of Fiscal Year 2020-2021 projects such as CCTV and manhole relining will carry over into the new fiscal year work program as well. Several projects are also split between the Water and Sewer funds, including a revised study for our CIP (Capital Improvements Plan) (\$150,000 total), a Utility Rate Analysis and Financial Model (\$45,000 total), a SDF (System Development Fee) analysis revisal (\$25,000) and expected pipe betterment work (\$150,000) to create a more modern utility system.

CAPITAL PROJECT FUNDS

The Town is increasing its utilization of Capital Project Funds in Fiscal Year 2021-2022 as we continue to invest in long-term capital projects. In addition to our existing Capital Project Funds for specific projects, such as the new Town Hall, the Town recently initiated a Parks & Recreation Capital Project Fund (Fund 99) in Fiscal Year 2020-2021 to house dollars assigned to capital projects at each of our parks. For instance, in Fiscal Year 2020-2021, the Town received a \$50,000 donation for park improvements at Kiwanis Park; the Town appropriated these donated funds to Fund 99 under a Kiwanis Park line item. In Fiscal Year 2021-2022, with the adoption of the proposed budget, we are proposing to add \$75,000 and \$100,000 to Fund 99 for a Kiwanis Park Comfort Station and Phase 1 of the Lewis Freeman Park construction, respectively. The Town is also creating Fund 85 dedicated to Affordable Housing, for which the Town is appropriating \$76,372 (equivalent in value to one (1) penny of ad valorem) in Fiscal Year 2021-2022. The third new Capital Project Fund in the General Fund side of the budget will be Fund 84, to be titled Sidewalks & Greenways. Fund 84 will see appropriations of \$200,000 for the TARPO Sidewalk Project along Chatham Business Park Drive, \$20,000 to be used as matching funds for NCDOT TAP funding that seeks to improve ADA accessibility throughout town, and \$48,351 for the paving of the Robeson Creek Greenway.

On the Enterprise Fund side, the Town is adding Capital Project Funds for Water Extensions & Maintenance (Fund 56) and Sewer Extensions & Maintenance (Fund 57). Fund 56 will see appropriations of \$25,000 for our AMR (Automatic Meter Reading) upgrade for the new 300,000-gallon elevated water tank in Chatham Park, \$67,500 for fire hydrant replacements throughout town, \$150,000 towards a PER (Preliminary Engineering Report) and EA (Environmental Assessment) for a joint water line project with the City of Sanford, Chatham County and the Town of Pittsboro, and \$75,000 for miscellaneous and expected water line pipe upsizing projects. Fund 57 will see appropriations of \$200,000 for I&I (Inflow and Infiltration) reduction projects as specified in our 2018 Wastewater AIA AMP (Asset Management Plan), \$250,000 for manhole rehabilitation and pipe relining projects along the Robeson Creek sewer line, and

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\$75,000 for miscellaneous and expected sewer line pipe upsizing projects. The \$200,000 I&I project and the \$250,000 Robeson Creek projects will be appropriated from our SDF Capital Reserve Fund (Fund 70) to Fund 57. The Town is also appropriating \$1,400,000 to Fund 55 (Water Plant Improvements) for our advanced water treatment project at the water plant for our project known as the “Fast-Track GAC Project”. Additionally, Fund 55 will see an appropriation of \$25,000 for a river intake dredge project on the Haw River to support the water plant operation.

In summary, and to reiterate, this budget proposal was developed under the leadership and guidance of our Town elected officials with consideration to feedback received from our community, local stakeholder groups and an excellent Town staff dedicated to service to the community. Our goal is to provide continued and enhanced high-quality service to our citizens, residents and customers. It is with sincere respect for the community, in particular our taxpayers and citizens, and all who make Pittsboro an exceptional place to live and conduct business that I submit this Annual Budget for Fiscal Year 2021-2022 to the Board of Commissioners for consideration and adoption.

In Service,



Chris Kennedy, Town Manager

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Budget Ordinance - Fiscal Year 2021 - 2022

Be it ordained by the Board of Commissioners of the Town of Pittsboro, North Carolina, this 27th day of May, 2021, that the following fund revenues and departmental expenditures together with certain restrictions and authorizations are adopted:

Section I.	General Fund
<i>A. Revenues Anticipated Source</i>	
Ad valorem taxes for 2021	\$3,286,761
Ad valorem taxes for (prior years)	18,000
Tax penalties and interest	6,000
Local Option Sales Tax	1,167,300
Hold Harmless Tax	330,000
Powell Bill	125,000
License and permits	28,550
Utilities/Cable franchise taxes	216,900
Video Sales tax	27,500
Interest earned on fund balance	2,500
Solid Waste Revenues	484,800
ABC Revenues	258,000
Recreation/Community Bldg. Rent	31,835
Telecommunications tax	21,000
Chatham Park Development	145,000
Other Revenues	1,067,499
Fund Balance Appropriation	65,000
Total General Fund Revenues	\$7,281,645
 <i>B. Expenditures authorized Departments</i>	
Governing Board	\$131,359
Administration	609,306
Legal	61,000
Engineering	715,610
Planning	512,126
Police	1,740,754
Fire	975,796
Public Works	694,780
Public Buildings & Grounds	124,590
Sanitation	484,800
Debt Service	124,233
Recreation	222,131
Chatham Park	300,437
Main Street/Downtown	65,000
Affordable Housing	0
Transfer to Capital Projects	519,723
Total General Fund Expenditures	\$7,281,645

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Section II.

Enterprise Fund

A. Revenues Anticipated

<u>Source</u>	<u>Amount</u>
Water Charges	\$2,310,227
Reused Water Charges	74,880
Wastewater Charges	1,673,252
Interest Earned on fund balance	1,500
Penalties and Reconnect Fees	0
Credit Card Payment Fee	10,000
Other Revenues	25,000
ARP Federal Funds	1,280,000
PYMT from Chatham Park	161,262
Fund balance appropriated	208,041
Transfer from SDF Capital Reserve Fund	475,000
Total Enterprise Fund Revenues	\$6,219,162

B. Expenditures Budgeted

Department

Administration	\$953,114
Water Treatment Plant	1,202,304
Wastewater Treatment Plant	780,683
Public Utility Maintenance	871,361
Debt Service	144,200
Transfer to Capital Projects	2,267,500
Total Enterprise Fund Expenditures	\$6,219,162

Section III. Capital Reserve Funds

General Fund – Capital Reserve Fund (72)

<u>Revenues</u>	
Investment Earnings	\$10.00
Total Revenues	\$10.00

<u>Expenditures</u>	
Reserved for Future Expenditures	\$10.00
Total Expenditures	\$10.00

Enterprise Fund – Capital Reserve Fund (71)

<u>Revenues</u>	
Investment Earnings	\$500.00
Total Revenues	\$500.00

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Expenditures	
Reserved for Future Expenditures	\$500.00
Total Expenditures	\$500.00

Enterprise Fund – Capital Reserve Fund – System Development Fees (70)

Revenues	
Investment Earnings	\$500.00
Water SDF Charge	\$400,000.00
Waste Water SDF Charge	\$400,000.00
Total Revenues	\$800,500.00

Expenditures	
Transfer to Enterprise Fund Projects	\$475,000.00
Reserved for Future Expenditures	\$325,500.00
Total Expenditures	\$800,500.00

Section IV. Project Funds

General Fund – Sidewalks and Greenways Project (84)

Revenues	
Transfer from General Fund	\$268,351.00
Total Revenues	\$268,351.00

Expenditures	
TARPO Sidewalk	\$200,000.00
NCDOT TAP	\$20,000.00
Robeson Creek Greenway	\$48,351.00
Total Expenditures	\$268,351.00

General Fund – Affordable Housing Project (85)

Revenues	
Transfer from General Fund	\$76,372.00
Total Revenues	\$76,372.00

Expenditures	
Reserve for Future Improvements	\$76,372.00
Total Expenditures	\$76,372.00

General Fund – Town Hall Project (94)

Revenues	
Revenues	\$0.00
Total Revenues	\$0.00

Expenditures	
Expenditures	\$0.00
Total Expenditures	\$0.00

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General Fund – PESR Culvert Project (97)

Revenues	
Revenues	\$0.00
Total Revenues	\$0.00

Expenditures	
Expenditures	\$0.00
Total Expenditures	\$0.00

General Fund – Traffic Circle Project (98)

Revenues	
Revenues	\$0.00
Total Revenues	\$0.00

Expenditures	
Expenditures	\$0.00
Total Expenditures	\$0.00

General Fund – Parks and Recreation Project (99)

Revenues	
Transfer from General Fund	\$175,000.00
Total Revenues	\$175,000.00

Expenditures	
Kiwanis Park Bathrooms	\$75,000.00
Lewis Freeman Park	\$100,000.00
Total Expenditures	\$175,000.00

Enterprise Fund – Water Plant Improvements Project (55)

Revenues	
Transfer from Enterprise Fund	\$1,425,000.00
Total Revenues	\$1,425,000.00

Expenditures	
River Intake Dredge	\$25,000.00
GAC	\$1,400,000.00
Total Expenditures	\$1,425,000.00

Enterprise Fund – Water Extensions and Maintenance Project (56)

Revenues	
Transfer from Enterprise Fund	\$317,500.00
Total Revenues	\$317,500.00

Expenditures	
AMR	\$25,000.00

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MISC Betterment	\$75,000.00
Hydrants	\$67,500.00
PBO Moncure Water Line	\$150,000.00
Total Expenditures	\$317,500.00

Enterprise Fund – Sewer Extensions and Maintenance Project (57)

Revenues	
Transfer from Enterprise Fund	\$525,000.00
Total Revenues	\$525,000.00

Expenditures	
I&I	\$200,000.00
MISC Betterment	\$75,000.00
Robeson Creek	\$250,000.00
Total Expenditures	\$525,000.00

Enterprise Fund – Haw River Intake Improvement Project (65)

Revenues	
Revenues	\$0.00
Total Revenues	\$0.00

Expenditures	
Expenditures	\$0.00
Total Expenditures	\$0.00

Enterprise Fund – Sanford Forcemain Project (92)

Revenues	
Revenues	\$0.00
Total Revenues	\$0.00

Expenditures	
Expenditures	\$0.00
Total Expenditures	\$0.00

Enterprise Fund – Wastewater Asset Inventory and Assessment (AIA) Project (93)

Revenues	
Revenues	\$0.00
Total Revenues	\$0.00

Expenditures	
Expenditures	\$0.00
Total Expenditures	\$0.00

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Enterprise Fund – Hearne Road Project (95)

Revenues	
Revenues	\$0.00
Total Revenues	\$0.00

Expenditures	
Expenditures	\$0.00
Total Expenditures	\$0.00

Enterprise Fund – Water Asset Inventory and Assessment (WAIA) Project (96)

Revenues	
Revenues	\$0.00
Total Revenues	\$0.00

Expenditures	
Expenditures	\$0.00
Total Expenditures	\$0.00

Section V. Capital Improvement Program.

Additional details on the entire five-year Capital Improvement Plan will be presented to the Board of Commissioners for adoption by a separate resolution. A separate project ordinance will be submitted to the Board of Commissioners for each capital project that requires an appropriation of funds in fiscal year 2021-2022.

Section VI. Tax Rate Established

An ad valorem tax rate of \$0.4333 per \$100.00 assessed value is set for the official tax rate for the Town of Pittsboro for Fiscal Year 2021-2022. This rate is based on the most recent valuation and uses an anticipated collection rate of 97.5%. One cent will generate approximately \$76,372 in real and personal property taxes. The revenue neutral tax rate is \$0.3419 per \$100.00 assessed value.

Section VII. General Fund Fees and Charges for Service

A. Residential solid waste and recycling collection and disposal

1. Base Rate. \$200.00 per year on the tax bill.
2. Solid Waste Customers in New Residential Dwellings. Customers requesting solid waste collection for residential pickup in new homes will pay at the time of request for service an amount pro-rated relative to the number of months remaining in the calendar year.

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B. Commercial solid waste service – monthly fees per pickup schedule

	Every Other Week	1 per Week	2 per Week
Roll Cart	-	\$18.25	-
Recycle Cart	\$4.00	-	-
4 yard Dumpster	\$27.00	\$54.00	\$108.00
4 yard Compact Dumpster	\$89.65	\$179.30	\$358.60
6 yard Dumpster	\$40.40	\$80.80	\$161.60
6 yard Compact Dumpster	\$104.00	\$208.00	\$416.00
8 yard Dumpster	\$54.00	\$108.00	\$216.00
8 yard Compact Dumpster	\$128.25	\$256.50	\$513.00

C. Zoning, Site Plan Review, Petition for Annexation and Subdivision Application Fees

1. Zoning Application Fees*

a. ABC Verification Permit	\$50.00
b. Residential Zoning Compliance Certificate	\$75.00
c. Non-residential Zoning Compliance Certificate	\$150.00
d. Zoning Conformity/Compliance Letter	\$150.00
e. Rezoning	\$2,000.00 + \$10/acre
f. MUPD Rezoning (cost of technical review plus)	\$2,500.00 + \$25/acre
g. Conditional Zoning (cost of technical review plus)	\$2,500.00 + \$25/acre
h. Planned Develop. District Zoning (cost of tech review plus)	\$2,500.00 + \$25/acre
i. Small Area Plan (cost of tech review plus)	\$825.00 + \$20/acre
j. Special Use Permit	\$2,500.00
k. Land Use Plan Amendment	\$2,000.00
l. UDO/Zoning/Subdivision Text Amendment	\$1,500.00
m. Home Occupation Fee	\$150.00
n. Site Plan Review:	
i. Multi-Family (Fewer than 10 Units)	\$750.00
ii. Multi-Family (10 Units or Greater)	\$1,500.00 + \$25/acre
iii. Non-residential	\$1,500.00 + \$25/acre
iv. Major Amendments	One-half original fee
v. Minor Amendments	\$200.00
vi. Additional Review Fee (each additional past 3 reviews)	One-half original fee
o. Construction Drawing Plan Review	\$500.00
p. Variance/Appeal	\$250.00
q. Petition for Annexation	\$No Charge
r. Signs:	
i. Temporary	\$100.00
ii. Free standing	\$150.00
iii. Wall sign	\$150.00
iv. Minor Modification (change of 25% or less to existing)	\$50.00
v. Master Sign Plan Review Fee	\$1,000.00
s. Plat Review	
i. Minor Subdivision Final Plat Review	\$250.00 + \$10/lot

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ii. Major Subdivision Final Plat Review	\$500.00 + \$10/lot
iii. Exempt, Easement & R/W Plat Review Fee	\$200.00
t. Petition to abandon street Right-of-Way	\$1,500.00
u. Code Enforcement Civil Penalty	\$100.00/day
2. <u>Engineering Plan Review and Inspection Fees*</u>	
a. Residential Construction Drawing Plan review	\$750.00 + \$25/lot
b. Non-Residential Construction Drawing Plan Review	\$1,500.00 + \$25/acre
c. Additional Review Fee (each additional past 3 reviews)	One-half original fee
d. Inspection Fees for Public Infrastructure (see below)	
The owner of any land proposed for development as a subdivision or proposed for development requiring site plan approval pursuant to the zoning ordinance or development requiring submission of a plot plan shall, upon submission of the final subdivision plan or site plan or plot plan, pay the following street inspection fees:	
Public Streets/Fire Lanes (including widening, curb/gutter, drainage)	\$1.75/linear foot/lane
Public Sidewalk/Greenway	\$1.75/linear foot
e. As-built Review Fee	\$300.00
f. Flood Plain Determination	
i. Residential	\$ 50.00
ii. Non-Residential	\$150.00
iii. Flood Plain Development Permit (Not with CD Review)	\$750.00
g. Riparian Buffer Authorization Certificate	\$500.00
h. Stream Origin Verification (if field visit is required by Town)	\$125.00/hour
i. Traffic Analysis	\$200.00 + actual cost
3. <u>Subdivision Application Fees (includes 2 reviews plus "for approval" set)</u>	
a. Minor Subdivision (1 – 5 lots)	\$250.00/Lot
b. Major Subdivision (6 or more lots)	\$3,500.00 + \$10/lot
c. Additional Review Fee (each additional past 3 reviews)	One-half original fee
d. Amendment Fee	
i. Minor Subdivision (1-5 lots)	One-half original fee
ii. Major Subdivision (6 or more lots)	One-half original fee
iii. Additional Review Fee (each additional past 3 reviews)	One-half original fee
e. Open Space Payment in Lieu of Provision	\$4,500.00/lot
f. Recreation Payment in Lieu of Provision	\$4,500.00/lot
g. Sidewalks Payment in Lieu of Provision of improvements	125% of estimated cost
e. Subdivision Improvement Agreement	
i. Review Fee	\$500.00
ii. Escalation Factor costs of improvements	125% of estimated
4. <u>Driveway Permit & Encroachment Review Fee</u>	\$150.00

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*As applicable, for submittals after the fact, fees are double the listed rate.

D. Stormwater Ordinance Fees.

Note: Site Plan Review must include Storm Water Management Plans in conformity with North Carolina Phase II or Jordan Lake Storm Water Regulations.

- | | |
|---|--------------------------|
| 1. Stormwater Plan Review and Permit Fee | \$500.00 + \$150.00/acre |
| 2. Additional Review Fee (each additional past 3) | One-half original fee |
| 3. SCM As-Built Review Fee | \$300.00 per SCM |

E. Town Facilities and Recreation Rentals – Exclusive rental is based on hourly rate and subject to availability. Persons desiring to use the Community Building for periods exceeding ten (10) days in a given calendar year must make formal request to Town Manager. All reservations for 100 or more persons require Town Manager approval and may require additional attendants, police and/or other requirements as deemed necessary.

1. Community Building. Base rate is \$35.00 per hour for Residents and \$70.00 per hour for Non-Residents. All rentals require a two-hour minimum. Refundable Deposit is \$250.00. Renting Party is responsible for leaving building and grounds clean and returning all keys before deposit is refunded.
2. Picnic Shelter. These facilities are unsecured and open to the public. Unless exclusive rentals are secured, they will be managed as first-come-first-served facilities with no charge. For exclusive rentals, the base rate is \$35.00 per hour for Residents and \$70.00 per hour for Non-Residents. All rentals require a two-hour minimum. Refundable Deposit is \$250.00. Renting Party is responsible for leaving building and grounds clean and returning all keys before deposit is refunded.

F. Administrative Service Fees

1. Copying Fee. \$0.15 per page.
2. Returned Check Fee. \$25.00 per occurrence.
3. Credit Card Payment Fee. \$2.00 per transaction.

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Section VIII. Enterprise Fees and Rates

A. Water and Wastewater Rate Schedule

	Water		Wastewater	
	Inside	Outside	Inside	Outside
Basic Service Charge (Flat monthly fee for meter reading, billing and accounts management)				
Meters ≤ 1 inch	\$ 20.00	\$ 40.00	\$ 17.75	\$ 35.50
Meters > 1 inch	\$ 36.75	\$ 73.50	\$ 32.90	\$ 65.80
Plus a monthly usage fee per 1,000 gallons				
0 to 2,000 gallons	\$ 7.40	\$ 14.80	\$ 9.20	\$ 18.40
2,001 to 6,000 gallons	\$ 8.65	\$ 17.30	\$ 11.05	\$ 22.10
> 6,000 gallons	\$ 10.30	\$ 20.60	\$ 13.20	\$ 26.40

A non-refundable Service Initiation Fee of \$100.00 will be assessed to all new accounts opened. This will be charged on the first bill.

Due Dates/Penalty:

Bills are due and payable by the 20th of the month. If the account is not paid in full by the 20th of the month the balance is subject to a 15% penalty. Accounts not paid in full by the end of the month are subject to a delinquent fee of \$45.00 and a discontinuation of service. This charge will apply whether the service is physically disconnected or left on as a courtesy by Town staff. All outstanding charges shall be paid before service is resumed. Reconnection during normal business hours is included in the delinquent fee, however reconnection after normal working hours is subject to an additional \$55.00 after hours fee.

B. Irrigation Meters. In accordance with North Carolina General Statutes, new irrigation systems installed after July 1, 2009, must be on a separate irrigation meter. The standard meter installation and tap fees will apply to irrigation meters. Water usage on irrigation meters will be billed at the rate of \$10.30 per 1,000 gallons for Inside Water accounts and at the rate of \$20.60 per 1,000 gallons for Outside Water accounts. There will be no wastewater charge on these meters.

C. Meter Tampering and Unauthorized Use of Water System

1. Tampering Fees. Fee for unauthorized tampering with the Town of Pittsboro Water System or its meters will be up to \$15,000.
2. Meter Testing and Meter Repair Fees. Required Meter and Backflow Prevention Testing Fees will be actual costs associated with the testing and/or repair of the Meter plus an additional 50% to enable the Town to recoup its cost.

D. Bulk Water Sales. Sale of potable water can be purchased at a rate of \$14.50 per 1,000 gallons. There is a \$25 service fee for each trip plus the water collected.

1. Hydrant Bulk Water Sales will require a refundable deposit of \$1,000 and a \$300 non-refundable deposit for installation and removal of the meter.
2. Relocation fee is \$100 and wrench fee of \$50 (refundable) if customer doesn't provide own wrench. Monthly rental fee for 1" is \$150, for 2" is \$250 and for 2.5" is \$400.
3. Hydrant Bulk Water can be purchased at a rate of \$14.50 per 1,000 gallons.

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- E. Provision of Service for Internal Fire Suppression. In lieu of a meter to be placed on water service line provided for internal sprinkler systems which are installed for fire suppression services a flat monthly rate will be charged. The charges will be as follows:

1. 2" fire suppression service	\$45.00/month
2. 4" fire suppression service	\$60.00/month
3. 6" fire suppression service	\$75.00/month
4. 8" fire suppression service	\$90.00/month

- F. Engineering Plan Review and Inspection Fees

Inspection Fees for Public Infrastructure (see below)

The owner of any land proposed for development as a subdivision or proposed for development requiring site plan approval pursuant to the zoning ordinance or development requiring submission of a plot plan shall, upon submission of the final subdivision plan or site plan or plot plan, pay the following utility inspection fees:

Water lines/Reclaimed water lines/Sewer lines	\$1.75/linear foot
Water and Sewer and Reclaimed Taps	\$90.00/tap

Pump Station Inspection	\$1,500.00
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- G. Utility Permit Fees (Due with Permit Application)

1. Water Permit Processing	\$50.00
2. Wastewater Permit Processing	\$50.00
3. Reclaimed Water Permit Processing	\$50.00

- H. System Development Fees (SDF)

Residential & Non-Residential: System Development Fees for all connections, excluding irrigation connections for which System Development Fees are not currently collected, shall be derived on a per gallon basis. Unless an alternative is otherwise approved by the Town Engineer, the water and sewer System Development Fee for all connections shall be calculated by the Capacity Cost Per Gallon calculation table utilizing the daily flow for design for wastewater as defined by the most current revision of the NC Administrative Code 15A NCAC 02T .0114 using the per gallon rates listed below:

• Water SDF Cost	\$5.51/gallon
• Sewer (Wastewater) SDF Cost	\$6.16/gallon

- I. Connection Fees. These fees are the responsibility of the individual lot that has water and wastewater available to the respective lots and will be the **actual cost** for the connection and any associated extension of the Town's Utility System. The connection needs to be inspected by the Town prior to setting up a utility account.

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J. <u>Meter Fee.</u>	
1. 3/4" meter	\$450.00
2. 1" meter	\$600.00
3. 2" meter	\$2,300.00

All other size meters will be charged to the requesting entity at the cost of the meter/material to the Town plus a \$250 installation fee.

K. Credit Card Payment Fee. A fee of \$2.00 will be charged per credit card transaction on all transactions.

SECTION IX. Special Authorization – Town Manager (Budget Officer)

- A. The Town Manager shall serve as Budget Officer and shall be authorized to reallocate departmental appropriations among the various objects of expenditure as he believes necessary.
- B. The Town Manager shall be authorized to effect interdepartmental transfers, in the same fund, not to exceed 10% of the appropriated monies for the department whose allocations are reduced. Notation of all such transfers shall be made to the Board of Commissioners at the next succeeding financial report.
- C. The Town Manager may make interfund loans for a period of not more than 60 days.
- D. Interfund transfers, established in the budget document may be accomplished without recourse to the Board.

SECTION X. Restriction – Town Manager (Budget Officer)

- A. The interfund transfer of monies, except as noted in Section VIII paragraph C and D shall be accomplished by Board authorization only.
- B. No unbudgeted capital equipment outlays greater than \$5,000 will be made or obligated without obtaining approval from the Town Board. Capital equipment purchases in the approved budget and under \$90,000 may be completed by the Town Manager without further consultation with the Board. Capital equipment purchases over \$90,000, budgeted or unbudgeted, require a formal bid process and must be approved by the Board of Commissioners.
- C. No unbudgeted capital improvement project outlays greater than \$10,000 will be made or obligated without obtaining approval from the Town Board except in an emergency when such projects are required to restore the water treatment plant, wastewater treatment plant or other critical Town facilities to normal operations after a service interruption. In the event of such a maintenance emergency, the Town Manager may take the necessary steps to make emergency repairs and will notify all members of the Town Board by telephone of the nature of the emergency and the estimated cost of the repairs.
- D. Contracts for budgeted capital improvement projects that meet the State requirements for informal bids (less than \$500,000) may be executed by the Town Manager without referral to the Town Board;

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however, the Town Board may elect to conduct a formal bid process, including a review of the Town Manager's recommendation for bid award, on any specific project regardless of cost. Contracts for budgeted capital improvement projects that meet the State requirements for formal bids (over \$500,000) will be executed by the Town Manager only after a competitive bid process and only after the Town Board has approved the award of the contract to the lowest responsive bidder.

This Ordinance, budget document, the adopted Capital Improvement Plan and supporting capital project ordinances shall be the basis of the financial plan for the Town of Pittsboro Government during the 2021-2022 fiscal year. The Budget Officer shall administer the budget and he shall insure that operating officials are provided guidance and sufficient details to implement their appropriated portion of the budget. The Finance Officer shall establish records which are in consonance with the budget, this Ordinance and the appropriate statutes of the State of North Carolina.

Adopted this the 27th day of May 2021.

ATTEST:


James Nass, Mayor


Cassandra M. Bullock, Town Clerk

Adopted Budget FY 2021 - 2022

OPERATING BUDGET - GENERAL FUND

GENERAL FUND REVENUES

Account Object Code	Account Description	2019-20 Actual	2019-20 Budget	2020-21 Budget	2021-22 Recommended	% Increase From Previous Year Budget
3010-000	TAXES - PRIOR YEARS	\$21,315	\$20,000	\$20,000	\$18,000	-10.0%
3010-150	PUBLIC SERVICE UTILITY TAX	\$28,802	\$28,000	\$29,000	\$27,000	-6.9%
3012-007	AD VALOREM TAXES	\$2,198,221	\$2,177,300	\$2,231,661	\$3,049,261	36.6%
3012-071	MOTOR VEHICLE TAXES	\$219,845	\$213,000	\$200,000	\$230,000	15.0%
3170-000	TAX INTEREST AND PENALTIES	\$6,516	\$6,000	\$6,000	\$6,000	0.0%
3190-000	RENTAL VEHICLE TAX	\$9,411	\$8,000	\$5,000	\$7,500	50.0%
3250-200	BEER AND WINE LICENSES	\$1,043	\$500	\$500	\$500	0.0%
3290-000	INTEREST INCOME	\$14,610	\$2,500	\$3,000	\$2,500	-16.7%
3350-000	MISCELLANEOUS REVENUES	\$6,738	\$15,000	\$15,000	\$10,000	-33.3%
3350-050	SITE PLAN REVIEW	\$11,730	\$15,500	\$10,000	\$170,000	1600.0%
3350-100	ZONING PERMIT FEES	\$23,974	\$39,375	\$28,050	\$28,050	0.0%
3350-150	PLANNING ADMIN/PUBLIC HEARING FEE	\$400	\$400	\$400	\$400	0.0%
3350-300	VEHICLE TOWING AND STORAGE	\$0	\$100	\$0	\$0	N/A
3350-400	SUBDIVISION REVIEW FEES	\$4,770	\$17,000	\$36,500	\$170,000	365.8%
3350-450	SMALL AREA PLAN FEES	\$0	\$0	\$0	\$0	N/A
3350-480	STORMWATER FEES	\$49,227	\$54,000	\$59,000	\$170,000	188.1%
3350-550	CONSTRUCTION INSPECTION FEES	\$239,397	\$75,000	\$75,000	\$220,000	193.3%
3350-600	OUTSOURCE REVIEW FEE	\$76,315	\$50,000	\$50,000	\$0	N/A
3350-700	ENGINEERING REVIEW FEE	\$24,557	\$25,000	\$5,500	\$105,000	1809.1%
3370-000	UTILITY FRANCHISE TAX	\$188,550	\$121,800	\$121,800	\$178,900	46.9%
3370-100	NATURAL GAS TAX	\$13,103	\$10,000	\$10,000	\$11,000	10.0%
3370-200	TELECOMMUNICATIONS SERVICE TAX	\$18,087	\$21,000	\$21,000	\$21,000	0.0%
3370-400	VIDEO PROGRAMMING TAX	\$27,651	\$27,500	\$27,500	\$27,500	0.0%
3370-500	SOLID WASTE DISPOSAL TAX	\$3,493	\$3,150	\$3,150	\$3,200	1.6%
3400-000	LOCAL GOVT SALES TAX (Article 39)	\$444,233	\$335,742	\$395,200	\$489,000	23.7%
3400-100	HALF CENT SALES TAX (Article 40)	\$305,210	\$252,779	\$280,600	\$332,000	18.3%
3400-200	HALF CENT SALES TAX (Article 42)	\$237,778	\$176,946	\$211,300	\$261,000	23.5%
3400-300	HALF CENT SALES TAX (Article 44)	\$82,258	\$38,221	\$74,100	\$85,300	15.1%
3400-400	HOLD HARMLESS TAX	\$310,553	\$250,412	\$290,900	\$330,000	13.4%
3410-000	BEER AND WINE TAX	\$19,894	\$19,000	\$19,000	\$19,000	0.0%

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OPERATING BUDGET - GENERAL FUND

GENERAL FUND REVENUES

Account Object Code	Account Description	2019-20 Actual	2019-20 Budget	2020-21 Budget	2021-22 Recommended	% Increase From Previous Year Budget
3430-000	POWELL BILL	\$128,744	\$130,000	\$130,000	\$125,000	-3.8%
3470-000	ABC REVENUES	\$277,787	\$130,000	\$140,000	\$250,000	78.6%
3470-100	ABC REVENUES (LAW ENFORCEMENT)	\$9,913	\$7,000	\$8,000	\$8,000	0.0%
3510-000	OFFICERS FEES/CLERK OF COURT	\$783	\$750	\$750	\$750	0.0%
3510-100	OFF-DUTY POLICE OFFICER FEE	\$72	\$0	\$0	\$0	N/A
3600-000	CHATHAM PARK DEVELOPMENT	\$163,541	\$160,000	\$165,000	\$145,000	-12.1%
3650-000	RECREATION REVENUES	\$8,160	\$7,350	\$5,000	\$5,000	0.0%
3650-001	REC. FEE - PAY IN LIEU OF	\$19,870	\$15,450	\$10,300	\$5,000	-51.5%
3650-250	SIDEWALK IN LIEU FEE	\$15,533	\$0	\$0	\$0	N/A
3650-400	CHATHAM COUNTY RECREATION GRANT	\$23,000	\$23,010	\$23,075	\$23,335	1.1%
3650-500	CONTROLLED SUBSTANCE TAX	\$0	\$0	\$0	\$0	N/A
3650-550	DUKE EV GRANT	\$0	\$0	\$0	\$0	N/A
3650-575	WELLNESS GRANT	\$0	\$10,000	\$2,500	\$2,500	0.0%
3650-625	TARPO FUNDS	\$0	\$0	\$0	\$160,000	#DIV/0!
3650-650	FEMA FUNDS	\$74,362	\$26,649	\$26,649	\$26,649	0.0%
3660-000	COMMUNITY HOUSE RENTS	\$7,905	\$14,000	\$7,000	\$3,500	-50.0%
3680-200	INSURANCE PROCEEDS	\$1,387	\$0	\$0	\$0	N/A
3690-000	TIPPING/LANDFILL REVENUE	\$445,188	\$420,000	\$480,000	\$484,800	1.0%
3790-000	TRANSFER FROM CAPITAL RESERVE	\$47,792	\$0	\$0	\$0	N/A
3800-000	LOAN PROCEEDS	\$165,000	\$165,000	\$145,500	\$0	N/A
3830-000	SALE OF FIXED ASSETS	\$13,389	\$5,000	\$5,000	\$5,000	0.0%
3990-010	FUND BALANCE APPROPRIATED	\$0	\$369,433	\$34,786	\$65,000	86.9%
3990-100	POWELL BILL FUND BALANCE APPROPRIATED	\$0	\$114,000	\$0	\$0	N/A
	TOTAL OPERATING	\$5,990,106	\$5,600,866	\$5,412,721	\$7,281,645	34.5%

Adopted Budget FY 2021 - 2022

GENERAL FUND EXPENDITURES

Account Object Code	Account Description	2019-20 Actual	2019-20 Budget	2020-21 Requested	2021-22 Requested	% Increase From Previous Year Budget
10	PRINCIPAL	\$126,672	\$126,672	\$78,424	\$115,879	47.8%
11	INTEREST	\$6,304	\$6,304	\$7,625	\$8,354	9.6%
	TOTAL DEBT SERVICE	\$132,976	\$132,976	\$86,050	\$124,233	44.4%
20	SALARIES	\$1,494,881	\$1,583,096	\$1,673,347	\$2,207,767	31.9%
21	TEMPORARY SALARIES	\$24,909	\$69,000	\$59,000	\$36,500	-38.1%
24	OVERTIME SALARIES	\$54,584	\$45,000	\$52,500	\$53,500	1.9%
26	ADVISORY BOARD SALARIES	\$825	\$2,800	\$2,800	\$1,500	-46.4%
30	SPECIAL EVENTS SALARIES	\$70,613	\$80,000	\$45,000	\$37,400	-16.9%
50	FICA	\$127,037	\$129,642	\$140,197	\$181,981	29.8%
60	GROUP HEALTH INSURANCE	\$240,628	\$280,622	\$291,721	\$363,171	24.5%
70	RETIREMENT	\$143,355	\$145,906	\$179,109	\$268,584	50.0%
71	SPECIAL RETIREMENT - 401K	\$76,118	\$78,968	\$86,413	\$114,932	33.0%
72	SEPARATION BENEFIT	\$22,450	\$16,533	\$42,174	\$42,174	0.0%
80	UNEMPLOYMENT COMPENSATION	\$1,083	\$0	\$0	\$0	N/A
542	WORKMEN'S COMP INSURANCE	\$38,259	\$40,150	\$43,535	\$43,150	-0.9%
	TOTAL PERSONNEL	\$2,294,743	\$2,471,716	\$2,615,797	\$3,350,658	28.1%
40	PROFESSIONAL SERVICES	\$781,903	\$781,903	\$781,650	\$1,035,796	32.5%
41	LEGAL SERVICES	\$0	\$15,000	\$15,000	\$0	N/A
74	COMMUNITY POLICING SUPPORT	\$6,385	\$7,500	\$6,500	\$6,500	0.0%
100	TRAVEL/TRAINING	\$10,572	\$39,050	\$27,250	\$42,450	55.8%
110	TELEPHONE	\$31,630	\$35,000	\$35,200	\$43,309	23.0%
111	POSTAGE	\$2,044	\$2,800	\$3,000	\$4,750	58.3%
120	SAFETY SUPPLIES	\$3,949	\$6,500	\$6,500	\$7,050	8.5%
130	UTILITIES	\$83,079	\$82,900	\$95,750	\$101,340	5.8%
140	SUSTAINABLE ENVIRONMENTAL PROGRAM	\$0	\$10,000	\$0	\$0	N/A
150	BUILDINGS & GROUNDS MAINTENANCE	\$22,888	\$67,500	\$47,500	\$47,500	0.0%
160	EQUIPMENT MAINTENANCE	\$71,196	\$83,300	\$30,750	\$27,750	-9.8%
170	AUTOMOTIVE M & R	\$26,486	\$34,000	\$34,250	\$34,500	0.7%

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GENERAL FUND EXPENDITURES

Account Object Code	Account Description	2019-20 Actual	2019-20 Budget	2020-21 Requested	2021-22 Requested	% Increase From Previous Year Budget
260	ADVERTISING	\$1,660	\$2,450	\$2,700	\$5,800	114.8%
310	AUTOMOTIVE & EQUIPMENT FUEL	\$37,618	\$48,000	\$47,250	\$51,250	8.5%
320	OFFICE SUPPLIES	\$0	\$0	\$0	\$0	N/A
321	MAIN STREET PROGRAM SUPPLIES	\$0	\$0	\$0	\$0	N/A
330	DEPARTMENTAL SUPPLIES	\$84,789	\$83,750	\$85,750	\$103,750	21.0%
331	TAX BILLING & COLLECTION	\$13,462	\$12,000	\$13,000	\$14,000	7.7%
336	CLEANING SERVICE	\$8,878	\$9,000	\$9,800	\$9,800	0.0%
340	PRINTING	\$69	\$3,000	\$2,250	\$14,550	546.7%
360	UNIFORMS	\$17,641	\$18,750	\$18,750	\$19,400	3.5%
400	POWELL BILL	\$238,094	\$244,000	\$150,000	\$125,000	-16.7%
450	CONTRACTED SERVICES	\$668,800	\$641,225	\$728,200	\$977,012	34.2%
451	YARD WASTE TIPPING	\$0	\$0	\$0	\$0	N/A
452	MAIN STREET FAÇADE IMPROVEMENTS	\$28,241	\$28,241	\$15,000	\$0	N/A
460	MAIN STREET/DOWNTOWN	\$76,990	\$76,990	\$81,000	\$65,000	-19.8%
470	OUTSOURCE REVIEW	\$51,451	\$50,000	\$50,000	\$350,000	600.0%
475	AFFORDABLE HOUSING BOARD	\$0	\$2,500	\$0	\$0	N/A
480	ECONOMIC DEVELOPMENT	\$5,631	\$7,000	\$7,000	\$8,000	14.3%
490	STORM WATER PROGRAM	\$2,189	\$6,500	\$2,000	\$1,500	-25.0%
500	WELLNESS SERVICES	\$0	\$10,000	\$2,500	\$2,500	0.0%
520	FEMA	\$0	\$26,649	\$26,649	\$26,649	0.0%
530	DUES AND SUBSCRIPTIONS	\$22,381	\$25,800	\$26,300	\$30,375	15.5%
539	REAL & PERSONAL PROPERTY INSURANCE	\$2,102	\$1,600	\$1,500	\$2,200	46.7%
540	GENERAL LIABILITY INSURANCE	\$16,121	\$17,300	\$18,450	\$19,250	4.3%
541	AUTO INSURANCE	\$14,131	\$16,550	\$15,800	\$17,300	9.5%
600	DRAINAGE AND STORM WATER	\$60,193	\$50,000	\$50,000	\$12,500	-75.0%
741	COPIER LEASE	\$4,591	\$5,600	\$5,600	\$5,600	0.0%
742	OFFICE SPACE LEASE	\$35,077	\$34,505	\$34,505	\$37,800	9.5%
743	PLOTTER LEASE	\$0	\$2,400	\$2,400	\$6,000	150.0%
800	CONTINGENCY	\$800	\$5,000	\$5,000	\$3,000	-40.0%
930	TRANSFER TO CAPITAL PROJECTS	\$0	\$0	\$0	\$519,723	#DIV/0!

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GENERAL FUND EXPENDITURES

Account Object Code	Account Description	2019-20 Actual	2019-20 Budget	2020-21 Requested	2021-22 Requested	% Increase From Previous Year Budget
941	SEASONAL DECORATIONS	\$18,430	\$10,000	\$10,000	\$12,800	28.0%
950	EVENTS & PROGRAMMING	\$9,036	\$10,000	\$10,000	\$9,000	-10.0%
	TRANSFER TO OTHER FUNDS	\$0	\$96,410	\$0	\$0	N/A
	TOTAL OPERATING	\$2,458,509	\$2,710,673	\$2,504,754	\$3,800,704	51.7%
720	CAPITAL OUTLAY - BUILDINGS	\$0	\$0	\$0	\$0	N/A
740	CAPITAL OUTLAY - EQUIPMENT	\$159,145	\$165,000	\$145,500	\$6,050	-95.8%
740	CAPITAL OUTLAY - SYSTEM IMPROVEMENT	\$43,178	\$114,000	\$60,619	\$0	N/A
	TOTAL CAPITAL	\$202,322	\$279,000	\$206,119	\$6,050	-97.1%
	DIVISION TOTAL	\$4,955,574	\$5,594,366	\$5,412,721	\$7,281,645	34.5%

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GOVERNING BODY - DEPT 4100

Account Object Code	Account Description	2019-20 Actual	2019-20 Budget	2020-21 Budget	2021-22 Requested	% Increase From Previous Year Budget
20	SALARIES	\$34,786	\$34,879	\$35,589	\$36,479	2.5%
50	FICA	\$2,662	\$2,668	\$2,723	\$2,791	2.5%
542	WORKMEN'S COMP INSURANCE	\$73	\$75	\$85	\$100	17.6%
	TOTAL PERSONNEL	\$37,521	\$37,622	\$38,396	\$39,369	2.5%
100	TRAVEL/TRAINING	\$1,489	\$2,000	\$2,000	\$2,000	0.0%
111	POSTAGE	\$42	\$50	\$50	\$50	0.0%
260	ADVERTISING	\$124	\$50	\$50	\$50	0.0%
330	DEPARTMENTAL SUPPLIES	\$3,884	\$2,500	\$11,500	\$3,500	-69.6%
450	CONTRACTED SERVICES	\$37,623	\$37,500	\$48,500	\$66,830	37.8%
480	ECONOMIC DEVELOPMENT	\$5,631	\$7,000	\$7,000	\$8,000	14.3%
530	DUES AND SUBSCRIPTIONS	\$8,817	\$8,750	\$8,750	\$10,060	15.0%
540	GENERAL LIABILITY INSURANCE	\$1,500	\$1,500	\$1,500	\$1,500	0.0%
741	COPIER LEASE	\$0	\$0	\$0	\$0	N/A
	TOTAL OPERATING	\$59,110	\$59,350	\$79,350	\$91,990	15.9%
720	CAPITAL OUTLAY - BUILDINGS	\$0	\$0	\$0	\$0	N/A
740	CAPITAL OUTLAY - EQUIPMENT	\$0	\$0	\$0	\$0	N/A
	TOTAL CAPITAL	\$0	\$0	\$0	\$0	N/A
	DIVISION TOTAL	\$96,630	\$96,972	\$117,746	\$131,359	11.6%

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ADMINISTRATION - DEPT 4200

Account Object Code	Account Description	2019-20 Actual	2019-20 Budget	2020-21 Budget	2021-22 Requested	% Increase From Previous Year Budget
20	SALARIES	\$253,372	\$271,017	\$281,089	\$315,512	12.2%
21	TEMPORARY SALARIES	\$476	\$2,500	\$2,500	\$2,500	0.0%
24	OVERTIME SALARIES	\$3,320	\$1,000	\$1,000	\$2,500	150.0%
50	FICA	\$19,496	\$19,588	\$21,771	\$24,519	12.6%
60	GROUP HEALTH INSURANCE	\$30,169	\$33,269	\$50,269	\$58,350	16.1%
70	RETIREMENT	\$21,420	\$21,997	\$25,313	\$40,191	58.8%
71	SPECIAL RETIREMENT - 401K	\$11,827	\$13,163	\$13,754	\$17,610	28.0%
80	UNEMPLOYMENT COMPENSATION	\$155	\$0	\$0	\$0	N/A
542	WORKMEN'S COMP INSURANCE	\$788	\$850	\$950	\$950	0.0%
	TOTAL PERSONNEL	\$341,022	\$363,384	\$396,647	\$462,132	16.5%
100	TRAVEL/TRAINING	\$2,563	\$9,000	\$6,000	\$11,000	83.3%
110	TELEPHONE	\$7,030	\$8,000	\$8,000	\$9,204	15.1%
111	POSTAGE	\$433	\$650	\$650	\$650	0.0%
160	EQUIPMENT MAINTENANCE	\$0	\$1,000	\$750	\$750	0.0%
170	AUTOMOTIVE M & R	\$140	\$500	\$500	\$500	0.0%
260	ADVERTISING	\$291	\$750	\$750	\$750	0.0%
310	AUTOMOTIVE & EQUIPMENT FUEL	\$582	\$1,000	\$1,000	\$750	-25.0%
330	DEPARTMENTAL SUPPLIES	\$13,217	\$12,000	\$12,000	\$32,000	166.7%
331	TAX BILLING & COLLECTION	\$13,462	\$12,000	\$13,000	\$14,000	7.7%
340	PRINTING	\$0	\$500	\$0	\$800	#DIV/0!
450	CONTRACTED SERVICES	\$36,911	\$38,525	\$57,500	\$61,870	7.6%
500	WELLNESS SERVICES	\$0	\$10,000	\$2,500	\$2,500	0.0%
530	DUES AND SUBSCRIPTIONS	\$7,193	\$7,500	\$7,500	\$6,600	-12.0%
540	GENERAL LIABILITY INSURANCE	\$2,377	\$3,500	\$3,500	\$3,500	0.0%
541	AUTO INSURANCE	\$620	\$900	\$900	\$900	0.0%
741	COPIER LEASE	\$1,319	\$1,400	\$1,400	\$1,400	0.0%

Adopted Budget FY 2021 - 2022

ADMINISTRATION - DEPT 4200

Account Object Code	Account Description	2019-20 Actual	2019-20 Budget	2020-21 Budget	2021-22 Requested	% Increase From Previous Year Budget
	TOTAL OPERATING	\$86,135	\$107,225	\$115,950	\$147,174	26.9%
720	CAPITAL OUTLAY - BUILDINGS		\$0	\$0	\$0	N/A
740	CAPITAL OUTLAY - EQUIPMENT	\$1,155	\$0	\$0	\$0	N/A
743	CAPITAL OUTLAY - SYSTEM IMPROVEMENT	\$14,561	\$35,000	\$25,000	\$0	N/A
	TOTAL CAPITAL	\$15,716	\$35,000	\$25,000	\$0	N/A
	DIVISION TOTAL	\$442,873	\$505,609	\$537,597	\$609,306	13.3%

Adopted Budget FY 2021 - 2022

LEGAL - DEPT 4700

Account Object Code	Account Description	2019-20 Actual	2019-20 Budget	2020-21 Budget	2021-22 Requested	% Increase From Previous Year Budget
40	PROFESSIONAL SERVICES	\$98,120	\$98,120	\$54,000	\$60,000	11.1%
41	LEGAL SERVICES	\$0	\$15,000	\$15,000	\$0	N/A
100	TRAVEL/TRAINING	\$300	\$750	\$750	\$750	0.0%
530	DUES AND SUBSCRIPTIONS	\$130	\$250	\$250	\$250	0.0%
	TOTAL OPERATING	\$98,550	\$114,120	\$70,000	\$61,000	-12.9%
720	CAPITAL OUTLAY - BUILDINGS	\$0	\$0	\$0	\$0	N/A
740	CAPITAL OUTLAY - EQUIPMENT	\$0	\$0	\$0	\$0	N/A
	TOTAL CAPITAL	\$0	\$0	\$0	\$0	N/A
	DIVISION TOTAL	\$98,550	\$114,120	\$70,000	\$61,000	-12.9%

Adopted Budget FY 2021 - 2022

ENGINEERING - DEPT 4800

Account Object Code	Account Description	2019-20 Actual	2019-20 Budget	2020-21 Budget	2021-22 Requested	% Increase From Previous Year Budget
20	SALARIES	\$62,827	\$72,704	\$92,159	\$176,700	91.7%
21	TEMPORARY SALARIES	\$0	\$1,500	\$1,500	\$1,500	0.0%
50	FICA	\$4,902	\$5,677	\$7,165	\$13,632	90.3%
60	GROUP HEALTH INSURANCE	\$1,419	\$8,516	\$12,667	\$21,617	70.7%
70	RETIREMENT	\$5,733	\$6,551	\$9,409	\$20,418	117.0%
71	SPECIAL RETIREMENT - 401K	\$3,132	\$3,635	\$4,608	\$8,948	94.2%
80	UNEMPLOYMENT COMPENSATION	\$155	\$0	\$0	\$0	N/A
542	WORKMEN'S COMP INSURANCE	\$1,978	\$2,075	\$2,200	\$2,200	0.0%
	TOTAL PERSONNEL	\$80,146	\$100,657	\$129,708	\$245,015	88.9%
100	TRAVEL/TRAINING	\$61	\$1,800	\$2,000	\$3,200	60.0%
110	TELEPHONE	\$1,445	\$2,000	\$2,000	\$3,240	62.0%
111	POSTAGE	\$308	\$250	\$250	\$500	100.0%
130	UTILITIES	\$480	\$0	\$0	\$0	N/A
170	AUTOMOTIVE M & R	\$0	\$1,000	\$1,000	\$1,500	50.0%
260	ADVERTISING	\$231	\$250	\$250	\$500	100.0%
310	AUTOMOTIVE & EQUIPMENT FUEL	\$13	\$500	\$500	\$1,500	200.0%
330	DEPARTMENTAL SUPPLIES	\$703	\$1,500	\$1,500	\$6,000	300.0%
340	PRINTING	\$0	\$0	\$0	\$3,000	#DIV/0!
360	UNIFORMS	\$0	\$0	\$0	\$525	#DIV/0!
450	CONTRACTED SERVICES	\$52,478	\$40,000	\$60,000	\$69,180	15.3%
470	OUTSOURCE REVIEW	\$51,451	\$50,000	\$50,000	\$350,000	600.0%
490	STORM WATER PROGRAM	\$2,189	\$6,500	\$2,000	\$1,500	-25.0%
530	DUES AND SUBSCRIPTIONS	\$300	\$1,000	\$1,000	\$2,900	190.0%
540	GENERAL LIABILITY INSURANCE	\$576	\$900	\$900	\$900	0.0%
541	AUTO INSURANCE	\$263	\$400	\$400	\$400	0.0%
600	DRAINAGE AND STORM WATER	\$60,193	\$50,000	\$50,000	\$12,500	-75.0%
741	COPIER LEASE	\$488	\$700	\$700	\$700	0.0%
742	OFFICE SPACE LEASE	\$4,911	\$4,944	\$4,944	\$5,000	1.1%

Adopted Budget FY 2021 - 2022

ENGINEERING - DEPT 4800

Account Object Code	Account Description	2019-20 Actual	2019-20 Budget	2020-21 Budget	2021-22 Requested	% Increase From Previous Year Budget
743	PLOTTER LEASE	\$0	\$600	\$600	\$1,500	150.0%
	TOTAL OPERATING	\$176,090	\$162,344	\$178,044	\$464,545	160.9%
720	CAPITAL OUTLAY - BUILDINGS	\$0	\$0	\$0	\$0	N/A
740	CAPITAL OUTLAY - EQUIPMENT	\$7,000	\$7,000	\$0	\$6,050	#DIV/0!
743	CAPITAL OUTLAY - SYSTEM IMPROVEMENT	\$0	\$0	\$0	\$0	N/A
	TOTAL CAPITAL	\$7,000	\$7,000	\$0	\$6,050	#DIV/0!
	DIVISION TOTAL	\$263,236	\$270,001	\$307,752	\$715,610	132.5%

Adopted Budget FY 2021 - 2022

PLANNING DEVELOPMENT - DEPT 4900

Account Object Code	Account Description	2019-20 Actual	2019-20 Budget	2020-21 Budget	2021-22 Requested	% Increase From Previous Year Budget
20	SALARIES	\$90,251	\$86,800	\$97,052	\$272,638	180.9%
21	TEMPORARY SALARIES	\$0	\$5,000	\$5,000	\$2,500	-50.0%
26	ADVISORY BOARD SALARIES	\$825	\$2,800	\$2,800	\$1,500	-46.4%
50	FICA	\$5,802	\$7,237	\$8,021	\$21,163	163.8%
60	GROUP HEALTH INSURANCE	\$12,024	\$13,231	\$14,445	\$29,503	104.2%
70	RETIREMENT	\$9,108	\$7,821	\$9,909	\$25,061	152.9%
71	SPECIAL RETIREMENT - 401K	\$4,996	\$4,340	\$4,853	\$10,982	126.3%
80	UNEMPLOYMENT COMPENSATION	\$155	\$0	\$0	\$0	N/A
542	WORKMEN'S COMP INSURANCE	\$1,978	\$2,075	\$2,200	\$2,200	0.0%
	TOTAL PERSONNEL	\$125,138	\$129,304	\$144,279	\$365,546	153.4%
100	TRAVEL/TRAINING	\$1,397	\$3,500	\$3,500	\$13,000	271.4%
110	TELEPHONE	\$2,075	\$2,000	\$2,000	\$2,540	27.0%
111	POSTAGE	\$308	\$750	\$1,000	\$2,500	150.0%
130	UTILITIES	\$480	\$0	\$0	\$0	N/A
170	AUTOMOTIVE M & R	\$84	\$500	\$500	\$1,500	200.0%
260	ADVERTISING	\$971	\$1,250	\$1,500	\$3,500	133.3%
310	AUTOMOTIVE & EQUIPMENT FUEL	\$108	\$750	\$500	\$1,000	100.0%
330	DEPARTMENTAL SUPPLIES	\$2,297	\$6,000	\$7,500	\$7,500	0.0%
340	PRINTING	\$69	\$1,500	\$1,500	\$10,000	566.7%
360	UNIFORMS	\$0	\$250	\$250	\$300	20.0%
450	CONTRACTED SERVICES	\$4,117	\$16,000	\$5,000	\$92,640	1752.8%
530	DUES AND SUBSCRIPTIONS	\$1,333	\$3,000	\$3,000	\$3,500	16.7%
540	GENERAL LIABILITY INSURANCE	\$576	\$900	\$900	\$900	0.0%
541	AUTO INSURANCE	\$263	\$500	\$500	\$500	0.0%
741	COPIER LEASE	\$488	\$700	\$700	\$700	0.0%
742	OFFICE SPACE LEASE	\$4,911	\$4,944	\$4,944	\$5,000	1.1%
743	PLOTTER LEASE	\$0	\$600	\$600	\$1,500	150.0%
	TOTAL OPERATING	\$19,478	\$43,144	\$33,894	\$146,580	332.5%

Adopted Budget FY 2021 - 2022

PLANNING DEVELOPMENT - DEPT 4900

Account Object Code	Account Description	2019-20 Actual	2019-20 Budget	2020-21 Budget	2021-22 Requested	% Increase From Previous Year Budget
720	CAPITAL OUTLAY - BUILDINGS	\$0	\$0	\$0	\$0	N/A
740	CAPITAL OUTLAY - EQUIPMENT	\$7,000	\$7,000	\$0	\$0	N/A
743	CAPITAL OUTLAY - SYSTEM IMPROVEMENT	\$0	\$0	\$0	\$0	N/A
	TOTAL CAPITAL	\$7,000	\$7,000	\$0	\$0	N/A
	DIVISION TOTAL	\$151,616	\$179,448	\$178,173	\$512,126	187.4%

Adopted Budget FY 2021 - 2022

POLICE - DEPT 5100

Account Object Code	Account Description	2019-20 Actual	2019-20 Budget	2020-21 Budget	2021-22 Requested	% Increase From Previous Year Budget
20	SALARIES	\$702,229	\$724,436	\$773,423	\$941,894	21.8%
21	TEMPORARY SALARIES	\$24,433	\$60,000	\$50,000	\$30,000	-40.0%
24	OVERTIME SALARIES	\$43,835	\$38,000	\$43,000	\$40,000	-7.0%
30	SPECIAL EVENT SALARIES	\$70,613	\$80,000	\$45,000	\$37,400	-16.9%
50	FICA	\$64,706	\$63,929	\$69,724	\$83,497	19.8%
60	GROUP HEALTH INSURANCE	\$141,448	\$148,542	\$140,200	\$168,557	20.2%
70	RETIREMENT	\$76,266	\$73,636	\$93,378	\$122,590	31.3%
71	SPECIAL RETIREMENT - 401K	\$39,158	\$37,957	\$43,071	\$50,965	18.3%
72	SEPARATION BENEFIT	\$22,450	\$16,533	\$42,174	\$42,174	0.0%
80	UNEMPLOYMENT COMPENSATION	\$155	\$0	\$0	\$0	N/A
542	WORKMEN'S COMP INSURANCE	\$20,106	\$21,100	\$22,100	\$22,100	0.0%
	TOTAL PERSONNEL	\$1,205,399	\$1,264,133	\$1,322,071	\$1,539,177	16.4%
74	COMMUNITY POLICING SUPPORT	\$6,385	\$7,500	\$6,500	\$6,500	0.0%
100	TRAVEL/TRAINING	\$2,667	\$15,000	\$7,500	\$7,500	0.0%
110	TELEPHONE	\$14,134	\$15,000	\$15,000	\$18,045	20.3%
111	POSTAGE	\$337	\$500	\$500	\$500	0.0%
120	SAFETY SUPPLIES	\$1,379	\$5,000	\$5,000	\$5,000	0.0%
160	EQUIPMENT MAINTENANCE	\$2,649	\$3,000	\$3,000	\$3,500	16.7%
170	AUTOMOTIVE M & R	\$23,173	\$22,000	\$22,000	\$26,000	18.2%
260	ADVERTISING	\$44	\$150	\$150	\$1,000	566.7%
310	AUTOMOTIVE & EQUIPMENT FUEL	\$29,159	\$31,000	\$31,000	\$33,000	6.5%
330	DEPARTMENTAL SUPPLIES	\$39,320	\$42,000	\$30,000	\$33,500	11.7%
360	UNIFORMS	\$17,102	\$18,000	\$18,000	\$17,575	-2.4%
450	CONTRACTED SERVICES	\$21,530	\$28,700	\$28,700	\$20,192	-29.6%
530	DUES AND SUBSCRIPTIONS	\$4,154	\$2,800	\$2,800	\$5,065	80.9%
540	GENERAL LIABILITY INSURANCE	\$8,266	\$7,250	\$8,000	\$8,800	10.0%
541	AUTO INSURANCE	\$9,251	\$10,250	\$10,000	\$11,000	10.0%
543	INSURANCE DEDUCTIBLE	\$1,000	\$0	\$0	\$0	N/A

Adopted Budget FY 2021 - 2022

POLICE - DEPT 5100

Account Object Code	Account Description	2019-20 Actual	2019-20 Budget	2020-21 Budget	2021-22 Requested	% Increase From Previous Year Budget
741	COPIER LEASE	\$1,319	\$1,400	\$1,400	\$1,400	0.0%
800	CONTINGENCY- INVESTIGATION	\$800	\$5,000	\$5,000	\$3,000	-40.0%
	TOTAL OPERATING	\$182,667	\$214,550	\$194,550	\$201,577	3.6%
720	CAPITAL OUTLAY - BUILDINGS	\$0	\$0	\$0	\$0	N/A
740	CAPITAL OUTLAY - EQUIPMENT	\$0	\$0	\$135,000	\$0	N/A
	TOTAL CAPITAL	\$0	\$0	\$135,000	\$0	N/A
	DIVISION TOTAL	\$1,388,067	\$1,478,684	\$1,651,623	\$1,740,754	5.4%

Adopted Budget FY 2021 - 2022

FIRE SUPPRESSION - DEPT 5300

Account Object Code	Account Description	2019-20 Actual	2019-20 Budget	2020-21 Budget	2021-22 Requested	% Increase From Previous Year Budget
40	PROFESSIONAL SERVICES (Fire)	\$683,783	\$683,783	\$727,650	\$975,796	34.1%
	TOTAL OPERATING	\$683,783	\$683,783	\$727,650	\$975,796	34.1%
720	CAPITAL OUTLAY - BUILDINGS	\$0	\$0	\$0	\$0	N/A
740	CAPITAL OUTLAY - EQUIPMENT	\$0	\$0	\$0	\$0	N/A
	TOTAL CAPITAL	\$0	\$0	\$0	\$0	N/A
	DIVISION TOTAL	\$683,783	\$683,783	\$727,650	\$975,796	34.1%

Adopted Budget FY 2021 - 2022

PUBLIC WORKS - DEPT 5400

Account Object Code	Account Description	2019-20 Actual	2019-20 Budget	2020-21 Budget	2021-22 Requested	% Increase From Previous Year Budget
20	SALARIES	\$164,057	\$152,580	\$174,072	\$279,710	60.7%
24	OVERTIME SALARIES	\$5,101	\$5,000	\$7,500	\$7,500	0.0%
50	FICA	\$13,416	\$12,055	\$13,890	\$21,972	58.2%
60	GROUP HEALTH INSURANCE	\$28,231	\$36,191	\$36,604	\$49,655	35.7%
70	RETIREMENT	\$14,714	\$14,198	\$18,539	\$32,783	76.8%
71	SPECIAL RETIREMENT - 401K	\$8,092	\$7,879	\$9,079	\$14,361	58.2%
80	UNEMPLOYMENT COMPENSATION	\$155	\$0	\$0	\$0	N/A
542	WORKMEN'S COMP INSURANCE	\$8,988	\$9,400	\$10,900	\$10,900	0.0%
	TOTAL PERSONNEL	\$242,753	\$237,302	\$270,583	\$416,880	54.1%
100	TRAVEL/TRAINING	\$1,140	\$1,000	\$1,500	\$1,500	0.0%
110	TELEPHONE	\$2,877	\$4,000	\$4,000	\$4,800	20.0%
120	SAFETY SUPPLIES	\$2,315	\$1,000	\$1,000	\$1,550	55.0%
130	UTILITIES	\$61,582	\$57,000	\$70,000	\$78,000	11.4%
140	SUSTAINABLE ENVIRONMENTAL PROGRAM	\$0	\$10,000	\$0	\$0	N/A
150	BUILDINGS & GROUNDS MAINTENANCE	\$585	\$2,500	\$2,500	\$2,500	0.0%
160	EQUIPMENT MAINTENANCE	\$2,309	\$12,000	\$12,000	\$8,500	-29.2%
170	AUTOMOTIVE M & R	\$3,006	\$9,000	\$9,000	\$3,750	-58.3%
310	AUTOMOTIVE & EQUIPMENT FUEL	\$7,493	\$13,000	\$13,000	\$13,000	0.0%
330	DEPARTMENTAL SUPPLIES	\$16,918	\$10,000	\$15,000	\$15,000	0.0%
400	POWELL BILL	\$238,094	\$244,000	\$150,000	\$125,000	-16.7%
450	CONTRACTED SERVICES	\$5,252	\$10,500	\$10,500	\$6,000	-42.9%
530	DUES AND SUBSCRIPTIONS	\$80	\$1,000	\$1,000	\$500	-50.0%
540	GENERAL LIABILITY INSURANCE	\$1,414	\$1,100	\$1,500	\$1,500	0.0%
541	AUTO INSURANCE	\$3,323	\$3,500	\$3,000	\$3,500	16.7%
543	INSURANCE DEDUCTIBLE	\$0	\$0	\$0	\$0	N/A
941	SEASONAL DECORATIONS	\$18,430	\$10,000	\$10,000	\$12,800	28.0%
	TOTAL OPERATING	\$364,819	\$389,600	\$304,000	\$277,900	-8.6%

Adopted Budget FY 2021 - 2022

PUBLIC WORKS - DEPT 5400

Account Object Code	Account Description	2019-20 Actual	2019-20 Budget	2020-21 Budget	2021-22 Requested	% Increase From Previous Year Budget
720	CAPITAL OUTLAY - BUILDINGS	\$0	\$0	\$0	\$0	N/A
740	CAPITAL OUTLAY - EQUIPMENT	\$136,998	\$137,000	\$10,500	\$0	N/A
	TOTAL CAPITAL	\$136,998	\$137,000	\$10,500	\$0	N/A
	DIVISION TOTAL	\$744,570	\$763,902	\$585,083	\$694,780	18.7%

Adopted Budget FY 2021 - 2022

PUBLIC BUILDINGS GROUNDS - DEPT 5500

Account Object Code	Account Description	2019-20 Actual	2019-20 Budget	2020-21 Budget	2021-22 Requested	% Increase From Previous Year Budget
120	SAFETY SUPPLIES	\$255	\$500	\$500	\$500	0.0%
130	UTILITIES	\$12,786	\$18,000	\$18,000	\$15,840	-12.0%
150	BUILDINGS & GROUNDS MAINTENANCE	\$6,714	\$15,000	\$15,000	\$15,000	0.0%
160	EQUIPMENT MAINTENANCE	\$66,238	\$67,300	\$15,000	\$15,000	0.0%
330	DEPARTMENTAL SUPPLIES	\$2,622	\$2,250	\$2,250	\$2,250	0.0%
336	CLEANING SERVICE	\$8,878	\$9,000	\$9,800	\$9,800	0.0%
450	CONTRACTED SERVICES	\$9,616	\$4,000	\$4,000	\$64,000	1500.0%
539	REAL & PERSONAL PROPERTY	\$2,102	\$1,500	\$1,500	\$2,200	46.7%
	TOTAL OPERATING	\$109,211	\$117,550	\$66,050	\$124,590	88.6%
720	CAPITAL OUTLAY - BUILDINGS	\$0	\$0	\$0	\$0	N/A
740	CAPITAL OUTLAY - EQUIPMENT	\$0	\$0	\$0	\$0	N/A
	TOTAL CAPITAL	\$0	\$0	\$0	\$0	N/A
	DIVISION TOTAL	\$109,211	\$117,550	\$66,050	\$124,590	88.6%

Adopted Budget FY 2021 - 2022

SANITATION - DEPT 5800

Account Object Code	Account Description	2019-20 Actual	2019-20 Budget	2020-21 Budget	2021-22 Requested	% Increase From Previous Year Budget
450	CONTRACTED SERVICES	\$466,010	\$416,000	\$480,000	\$484,800	1.0%
451	YARD WASTE TIPPING	\$0	\$0	\$0	\$0	N/A
	TOTAL OPERATING	\$466,010	\$416,000	\$480,000	\$484,800	1.0%
720	CAPITAL OUTLAY - BUILDINGS	\$0	\$0	\$0		N/A
740	CAPITAL OUTLAY - EQUIPMENT	\$0	\$0	\$0		N/A
	TOTAL CAPITAL	\$0	\$0	\$0	\$0	N/A
	DIVISION TOTAL	\$466,010	\$416,000	\$480,000	\$484,800	1.0%

Adopted Budget FY 2021 - 2022

RECREATION - DEPT 6200

Account Object Code	Account Description	2019-20 Actual	2019-20 Budget	2020-21 Budget	2021-22 Requested	% Increase From Previous Year Budget
20	SALARIES	\$33,216	\$63,890	\$41,250	\$72,500	75.8%
50	FICA	\$2,528	\$4,888	\$3,156	\$5,546	75.8%
60	GROUP HEALTH INSURANCE	\$4,010	\$9,624	\$7,227	\$9,648	33.5%
70	RETIREMENT	\$3,005	\$5,711	\$4,212	\$8,272	96.4%
71	SPECIAL RETIREMENT - 401K	\$1,658	\$3,170	\$2,063	\$3,625	75.8%
80	UNEMPLOYMENT COMPENSATION	\$155	\$0	\$0	\$0	N/A
542	WORKMEN'S COMP INSURANCE	\$2,372	\$2,500	\$2,900	\$2,500	-13.8%
	TOTAL PERSONNEL	\$46,945	\$89,783	\$60,807	\$102,092	67.9%
100	TRAVEL/TRAINING	\$885	\$2,500	\$2,000	\$2,000	0.0%
110	TELEPHONE	\$2,236	\$2,000	\$2,000	\$2,540	27.0%
111	POSTAGE	\$308	\$300	\$250	\$250	0.0%
130	UTILITIES	\$7,272	\$7,000	\$7,000	\$7,500	7.1%
150	BUILDINGS & GROUNDS MAINTENANCE	\$15,588	\$50,000	\$30,000	\$30,000	0.0%
170	AUTOMOTIVE M & R	\$0	\$500	\$500	\$500	0.0%
310	AUTOMOTIVE & EQUIPMENT FUEL	\$0	\$1,000	\$500	\$500	0.0%
321	MAIN STREET PROGRAM SUPPLIES	\$0	\$0	\$0	\$0	N/A
330	DEPARTMENTAL SUPPLIES	\$4,246	\$3,500	\$2,000	\$1,500	-25.0%
360	UNIFORMS		\$0		\$500	#DIV/0!
450	CONTRACTED SERVICES	\$20,029	\$45,000	\$30,000	\$30,000	0.0%
520	FEMA	\$0	\$26,649	\$26,649	\$26,649	0.0%
530	DUES AND SUBSCRIPTIONS	\$0	\$1,000	\$1,000	\$500	-50.0%
540	GENERAL LIABILITY INSURANCE	\$612	\$900	\$900	\$900	0.0%
541	AUTO INSURANCE	\$213	\$500	\$500	\$500	0.0%
741	COPIER LEASE	\$488	\$700	\$700	\$700	0.0%
742	OFFICE SPACE LEASE	\$4,911	\$4,944	\$4,944	\$5,000	1.1%
743	PLOTTER LEASE	\$0	\$600	\$600	\$1,500	150.0%
950	EVENTS & PROGRAMMING	\$9,036	\$10,000	\$10,000	\$9,000	-10.0%
	TOTAL OPERATING	\$65,826	\$157,093	\$119,543	\$120,039	0.4%

Adopted Budget FY 2021 - 2022

RECREATION - DEPT 6200

Account Object Code	Account Description	2019-20 Actual	2019-20 Budget	2020-21 Budget	2021-22 Requested	% Increase From Previous Year Budget
720	CAPITAL OUTLAY - BUILDINGS	\$0	\$0	\$0	\$0	N/A
740	CAPITAL OUTLAY - EQUIPMENT	\$0	\$7,000	\$0	\$0	N/A
743	CAPITAL OUTLAY - SYSTEM IMPROVEMENT	\$28,617	\$79,000	\$35,619	\$0	N/A
	TOTAL CAPITAL	\$28,617	\$86,000	\$35,619	\$0	N/A
	DIVISION TOTAL	\$141,388	\$332,876	\$215,969	\$222,131	2.9%

Adopted Budget FY 2021 - 2022

CHATHAM PARK DEVELOPMENT - DEPT 6300

Account Object Code	Account Description	2019-20 Actual	2019-20 Budget	2020-21 Budget	2021-22 Requested	% Increase From Previous Year Budget
20	SALARIES	\$154,143	\$176,790	\$178,713	\$112,334	-37.1%
24	OVERTIME SALARIES	\$2,328	\$1,000	\$1,000	\$3,500	250.0%
50	FICA	\$13,525	\$13,601	\$13,748	\$8,861	-35.5%
60	GROUP HEALTH INSURANCE	\$23,327	\$31,249	\$30,309	\$25,840	-14.7%
70	RETIREMENT	\$13,109	\$15,992	\$18,349	\$19,270	5.0%
71	SPECIAL RETIREMENT - 401K	\$7,254	\$8,824	\$8,986	\$8,442	-6.1%
80	UNEMPLOYMENT COMPENSATION	\$155	\$0	\$0	\$0	N/A
542	WORKMEN'S COMP INSURANCE	\$1,978	\$2,075	\$2,200	\$2,200	0.0%
	TOTAL PERSONNEL	\$215,819	\$249,532	\$253,305	\$180,447	-28.8%
100	TRAVEL/TRAINING	\$70	\$3,500	\$2,000	\$1,500	-25.0%
110	TELEPHONE	\$1,832	\$2,000	\$2,200	\$2,940	33.6%
111	POSTAGE	\$308	\$300	\$300	\$300	0.0%
130	UTILITIES	\$480	\$900	\$750	\$0	N/A
170	AUTOMOTIVE M & R	\$83	\$500	\$750	\$750	0.0%
310	AUTOMOTIVE & EQUIPMENT FUEL	\$263	\$750	\$750	\$1,500	100.0%
330	DEPARTMENTAL SUPPLIES	\$1,583	\$4,000	\$4,000	\$2,500	-37.5%
340	PRINTING	\$0	\$1,000	\$750	\$750	0.0%
360	UNIFORMS	\$540	\$500	\$500	\$500	0.0%
450	CONTRACTED SERVICES	\$15,235	\$5,000	\$4,000	\$81,500	1937.5%
530	DUES AND SUBSCRIPTIONS	\$375	\$500	\$1,000	\$1,000	0.0%
539	REAL & PERSONAL PROPERTY	\$0	\$100	\$0	\$0	N/A
540	GENERAL LIABILITY INSURANCE	\$800	\$1,250	\$1,250	\$1,250	0.0%
541	AUTO INSURANCE	\$198	\$500	\$500	\$500	0.0%
741	COPIER LEASE	\$488	\$700	\$700	\$700	0.0%
742	OFFICE SPACE LEASE	\$20,344	\$19,673	\$19,673	\$22,800	15.9%
743	PLOTTER LEASE	\$0	\$600	\$600	\$1,500	150.0%
	TOTAL OPERATING	\$42,599	\$41,773	\$39,723	\$119,990	202.1%

Adopted Budget FY 2021 - 2022

CHATHAM PARK DEVELOPMENT - DEPT 6300

Account Object Code	Account Description	2019-20 Actual	2019-20 Budget	2020-21 Budget	2021-22 Requested	% Increase From Previous Year Budget
720	CAPITAL OUTLAY - BUILDINGS	\$0	\$0	\$0	\$0	N/A
740	CAPITAL OUTLAY - EQUIPMENT	\$6,992	\$7,000	\$0	\$0	N/A
	TOTAL CAPITAL	\$6,992	\$7,000	\$0	\$0	N/A
	DIVISION TOTAL	\$265,409	\$298,305	\$293,028	\$300,437	2.5%

Adopted Budget FY 2021 - 2022

MAINSTREET/DOWNTOWN - DEPT 6400

Account Object Code	Account Description	2019-20 Actual	2019-20 Budget	2020-21 Budget	2021-22 Requested	% Increase From Previous Year Budget
452	MAIN STREET FAÇADE IMPROVEMENTS	\$28,241	\$28,241	\$15,000	\$0	N/A
460	MAIN STREET/DOWNTOWN	\$76,990	\$76,990	\$81,000	\$65,000	-19.8%
	TOTAL OPERATING	\$105,231	\$105,231	\$96,000	\$65,000	-32.3%
	DIVISION TOTAL	\$105,231	\$105,231	\$96,000	\$65,000	-32.3%

Adopted Budget FY 2021 - 2022

AFFORDABLE HOUSING - DEPT 6500

Account Object Code	Account Description	2019-20 Actual	2019-20 Budget	2020-21 Budget	2021-22 Requested	% Increase From Previous Year Budget
475	AFFORDABLE HOUSING BOARD	\$0	\$2,500	\$0	\$0	N/A
	TOTAL OPERATING	\$0	\$2,500	\$0	\$0	N/A
	DIVISION TOTAL	\$0	\$2,500	\$0	\$0	N/A

Adopted Budget FY 2021 - 2022

DEBT SERVICE - DEPT 9100/9200

Account Object Code	Account Description	2019-20 Actual	2019-20 Budget	2020-21 Budget	2021-22 Requested	% Increase From Previous Year Budget
9100-000	DEBT SERVICE - PRINCIPAL	\$126,672	\$126,672	\$78,424	\$115,879	47.8%
9200-000	DEBT SERVICE - INTEREST	\$6,304	\$6,304	\$7,625	\$8,354	9.6%
	TOTAL CAPITAL	\$132,976	\$132,976	\$86,050	\$124,233	44.4%

Adopted Budget FY 2021 - 2022

OPERATING BUDGET - ENTERPRISE (WATER/SEWER) FUND

ENTERPRISE FUND REVENUES

Account Object Code	Account Description	2019-20 Actual	2019-20 Budget	2020-21 Budget	2021-22 Recommended	% Increase From Previous Year Budget
3290-000	INTEREST EARNED ON INVESTMENT	\$7,544	\$1,000	\$1,500	\$1,500	0.0%
3350-000	MISCELLANEOUS REVENUES	\$64,078	\$27,000	\$15,000	\$15,000	0.0%
3350-100	WATER METER REVENUES	\$0	\$0	\$10,000	\$10,000	0.0%
3400-100	ARP FEDERAL FUNDS	\$0	\$0	\$0	\$1,280,000	#DIV/0!
3710-010	WATER CHARGES	\$1,657,936	\$1,593,260	\$1,593,260	\$2,310,227	45.0%
3710-015	REUSE WATER CHARGES (3M)	\$55,080	\$60,000	\$55,080	\$74,880	35.9%
3710-020	SEWER CHARGES	\$1,350,872	\$1,358,899	\$1,358,899	\$1,673,252	23.1%
3790-000	TRANSFER FROM CAPITAL RESERVE	\$0	\$0	\$0	\$0	N/A
3790-300	TRANSFER FROM SDF CAPITAL RESERVE	\$0	\$0	\$0	\$475,000	
3800-000	LOAN PROCEEDS	\$0	\$54,000	\$19,500	\$0	N/A
3830-200	PYMT FROM CHATHAM PARK	\$0	\$0	\$0	\$161,262	#DIV/0!
3970-000	PENALTIES ON BILLS	\$43,778	\$50,000	\$35,000	\$0	N/A
3970-010	PRETREATMENT FEES					N/A
3970-100	CREDIT CARD PAYMENT FEE	\$10,084	\$9,000	\$10,000	\$10,000	0.0%
3990-010	FUND BALANCE APPROPRIATED	\$0	\$167,488	\$314,908	\$208,041	-33.9%
	TRANSFER FROM ENTERPRISE CAPITAL FUND BAL	\$0	\$788,100	\$580,300	\$0	N/A
	TOTAL OPERATING	\$3,189,372	\$4,108,748	\$3,993,447	\$6,219,162	55.7%

Adopted Budget FY 2021 - 2022

ENTERPRISE FUND EXPENDITURES

Account Object Code	Account Description	2019-20 Actual	2019-20 Budget	2020-21 Budget	2021-22 Requested	% Increase From Previous Year Budget
10	PRINCIPAL	\$0	\$139,642	\$121,706	\$127,943	5.1%
11	INTEREST	\$17,458	\$17,458	\$17,268	\$16,258	-5.9%
12	BOND ADMINISTRATION FEES	\$0	\$1,300	\$0	\$0	N/A
	TOTAL DEBT SERVICE	\$17,458	\$158,400	\$138,974	\$144,200	3.8%
20	SALARIES	\$1,094,384	\$1,102,727	\$1,072,417	\$1,302,161	21.4%
24	OVERTIME SALARIES	\$30,655	\$36,000	\$37,000	\$40,500	9.5%
50	FICA	\$79,301	\$85,577	\$84,870	\$102,714	21.0%
60	GROUP HEALTH INSURANCE	\$174,848	\$203,331	\$194,861	\$228,036	17.0%
70	RETIREMENT	\$94,208	\$99,438	\$110,963	\$147,494	32.9%
71	SPECIAL RETIREMENT - 401K	\$51,919	\$56,188	\$56,014	\$64,607	15.3%
542	WORKMEN'S COMP INSURANCE	\$26,483	\$27,225	\$28,450	\$29,050	2.1%
	TOTAL PERSONNEL	\$1,552,416	\$1,610,487	\$1,584,575	\$1,914,562	20.8%
100	TRAVEL/TRAINING	\$10,671	\$15,250	\$12,750	\$13,900	9.0%
110	TELEPHONE	\$22,303	\$24,300	\$24,300	\$28,500	17.3%
111	POSTAGE	\$15,038	\$13,350	\$14,550	\$16,550	13.7%
120	SAFETY SUPPLIES	\$5,464	\$6,000	\$6,500	\$7,500	15.4%
130	UTILITIES	\$140,026	\$136,700	\$142,700	\$150,600	5.5%
131	LIFT STATION UTILITIES	\$1,969	\$1,500	\$1,500	\$1,500	0.0%
140	MERCHANT SERVICES	\$12,680	\$14,000	\$14,000	\$14,000	0.0%
150	B & G MAINTENANCE	\$53,949	\$85,000	\$85,000	\$75,500	-11.2%
160	EQUIPMENT MAINTENANCE	\$35,105	\$56,477	\$56,477	\$58,500	3.6%
170	AUTOMOTIVE M & R	\$8,086	\$8,400	\$8,600	\$10,050	16.9%
260	ADVERTISING	\$154	\$900	\$900	\$1,550	72.2%
310	AUTOMOTIVE & EQUIPMENT FUEL	\$16,838	\$18,150	\$19,150	\$21,500	12.3%
325	W/W/C SUPPLIES	\$0	\$1,500	\$1,500	\$1,500	0.0%
326	W/W/C EQUIPMENT MAINTENANCE	\$351	\$2,000	\$2,000	\$2,000	0.0%
327	WATER SYSTEM SUPPLIES	\$72,130	\$52,000	\$55,000	\$55,000	0.0%

Adopted Budget FY 2021 - 2022

ENTERPRISE FUND EXPENDITURES

Account Object Code	Account Description	2019-20 Actual	2019-20 Budget	2020-21 Budget	2021-22 Requested	% Increase From Previous Year Budget
328	W/W/C PROFESSIONAL SERVICES	\$0	\$5,000	\$5,000	\$5,000	0.0%
330	DEPARTMENTAL SUPPLIES	\$47,342	\$59,500	\$54,500	\$55,000	0.9%
331	LIFT STATION M&R	\$19,514	\$37,000	\$57,000	\$35,000	-38.6%
332	LAB SUPPLIES	\$34,663	\$50,000	\$60,000	\$50,000	-16.7%
340	CHEMICAL SUPPLIES	\$314,533	\$260,000	\$297,000	\$320,000	7.7%
360	UNIFORMS	\$18,922	\$22,200	\$22,600	\$22,800	0.9%
450	CONTRACTED SERVICES	\$99,063	\$135,000	\$143,500	\$234,740	63.6%
451	SLUDGE HAULING	\$95,432	\$118,000	\$135,000	\$151,000	11.9%
455	LAB TESTING	\$51,992	\$63,000	\$73,000	\$113,000	54.8%
460	PILOT TESTING	\$92,324	\$261,268	\$210,000	\$0	N/A
500	JORDAN LAKE ALLOCATION	\$289,034	\$289,034	\$8,500	\$9,500	11.8%
510	WESTERN INTAKE PARTNERSHIP	\$0	\$0	\$0	\$127,000	#DIV/0!
520	TRIANGLE WATER SUPPLY	\$0	\$0	\$0	\$9,000	#DIV/0!
530	DUES AND SUBSCRIPTIONS	\$6,873	\$10,300	\$9,600	\$8,560	-10.8%
539	REAL & PERSONAL PROPERTY	\$6,222	\$6,500	\$6,500	\$6,500	0.0%
540	GENERAL LIABILITY INSURANCE	\$7,284	\$10,750	\$10,500	\$10,000	-4.8%
541	AUTO INSURANCE	\$1,597	\$2,600	\$2,600	\$3,150	21.2%
543	INSURANCE DEDUCTIBLE	\$0	\$550	\$550	\$1,050	90.9%
651	TANK MAINTENANCE	\$31,936	\$55,000	\$28,000	\$28,000	0.0%
741	COPIER LEASE	\$488	\$700	\$700	\$700	0.0%
801	PERMITS & FEES	\$6,510	\$10,000	\$10,000	\$8,500	-15.0%
802	FINES	\$4,267	\$3,000	\$5,500	\$5,250	-4.5%
930	TRANSFER TO CAPITAL PROJECTS	\$0	\$176,838	\$0	\$2,267,500	#DIV/0!
	TOTAL OPERATING	\$1,522,758	\$2,011,767	\$1,584,977	\$3,929,400	147.9%
720	CAPITAL OUTLAY - BUILDINGS	\$20,025	\$208,298	\$351,850	\$0	N/A
740	CAPITAL OUTLAY - EQUIPMENT	\$75,421	\$84,795	\$214,070	\$11,000	-94.9%
743	CAPITAL OUTLAY - SYSTEM IMPROVEMENT	\$14,561	\$35,000	\$119,000	\$220,000	84.9%

Adopted Budget FY 2021 - 2022

ENTERPRISE FUND EXPENDITURES

Account Object Code	Account Description	2019-20 Actual	2019-20 Budget	2020-21 Budget	2021-22 Requested	% Increase From Previous Year Budget
	TOTAL CAPITAL	\$110,008	\$328,093	\$684,921	\$231,000	-66.3%
	DIVISION TOTAL	\$3,202,641	\$4,108,748	\$3,993,447	\$6,219,162	55.7%

Adopted Budget FY 2021 - 2022

ADMINISTRATION - DEPT 7200

Account Object Code	Account Description	2019-20 Actual	2019-20 Budget	2020-21 Budget	2021-22 Requested	% Increase From Previous Year Budget
20	SALARIES	\$298,409	\$351,821	\$302,396	\$471,601	56.0%
24	OVERTIME SALARIES	\$3,320	\$0	\$0	\$2,500	#DIV/0!
50	FICA	\$21,274	\$25,379	\$23,133	\$36,269	56.8%
60	GROUP HEALTH INSURANCE	\$27,916	\$41,784	\$36,171	\$68,726	90.0%
70	RETIREMENT	\$23,987	\$29,187	\$29,026	\$48,844	68.3%
71	SPECIAL RETIREMENT - 401K	\$13,263	\$17,203	\$15,888	\$21,404	34.7%
80	UNEMPLOYMENT COMPENSATION	\$155	\$0	\$0	\$0	N/A
542	WORKMEN'S COMP INSURANCE	\$1,978	\$2,075	\$2,200	\$2,200	0.0%
	TOTAL PERSONNEL	\$390,302	\$467,449	\$408,813	\$651,544	59.4%
100	TRAVEL/TRAINING	\$1,919	\$750	\$750	\$2,500	233.3%
110	TELEPHONE	\$2,388	\$2,000	\$2,000	\$3,480	74.0%
111	POSTAGE	\$13,822	\$12,000	\$12,000	\$14,000	16.7%
130	UTILITIES	\$480	\$700	\$700	\$0	N/A
140	MERCHANT SERVICES	\$12,680	\$14,000	\$14,000	\$14,000	0.0%
170	AUTOMOTIVE M & R	\$425	\$500	\$500	\$1,500	200.0%
200	COLLECTIONS FEES	\$0	\$0	\$0	\$0	N/A
260	ADVERTISING	\$0	\$300	\$300	\$300	0.0%
310	AUTOMOTIVE & EQUIPMENT FUEL	\$292	\$500	\$500	\$1,500	200.0%
330	DEPARTMENTAL SUPPLIES	\$1,590	\$4,000	\$4,000	\$4,500	12.5%
450	CONTRACTED SERVICES	\$51,111	\$31,000	\$41,500	\$106,240	156.0%
500	JORDAN LAKE ALLOCATION	\$289,034	\$289,034	\$8,500	\$9,500	11.8%
510	WESTERN INTAKE PARTNERSHIP	\$0	\$0	\$0	\$127,000	#DIV/0!
520	TRIANGLE WATER SUPPLY	\$0	\$0	\$0	\$9,000	#DIV/0!
530	DUES AND SUBSCRIPTIONS	\$3,542	\$3,000	\$3,800	\$3,800	0.0%
540	GENERAL LIABILITY INSURANCE	\$2,308	\$3,250	\$3,250	\$3,250	0.0%
541	AUTO INSURANCE	\$0	\$300	\$300	\$300	0.0%
741	COPIER LEASE	\$488	\$700	\$700	\$700	0.0%

Adopted Budget FY 2021 - 2022

ADMINISTRATION - DEPT 7200

Account Object Code	Account Description	2019-20 Actual	2019-20 Budget	2020-21 Budget	2021-22 Requested	% Increase From Previous Year Budget
	TOTAL OPERATING	\$380,079	\$362,034	\$92,800	\$301,570	225.0%
720	CAPITAL OUTLAY - BUILDINGS	\$0	\$0	\$0	\$0	N/A
740	CAPITAL OUTLAY - EQUIPMENT	\$1,155	\$0	\$135,450	\$0	N/A
743	CAPITAL OUTLAY - SYSTEM IMPROVEMENT	\$14,561	\$35,000	\$119,000	\$0	N/A
	TOTAL CAPITAL	\$15,716	\$35,000	\$254,450	\$0	N/A
	DIVISION TOTAL	\$786,096	\$864,483	\$756,063	\$953,114	26.1%

Adopted Budget FY 2021 - 2022

DEBT SERVICE - DEPT 7300

Account Object Code	Account Description	2019-20 Actual	2019-20 Budget	2020-21 Budget	2021-22 Requested	% Increase From Previous Year Budget
10	PRINCIPAL		\$139,642	\$121,706	\$127,943	5.1%
11	INTEREST	\$17,458	\$17,458	\$17,268	\$16,258	-5.9%
12	BOND ADMINISTRATION FEES	\$0	\$1,300	\$0	\$0	N/A
	TOTAL DEBT SERVICE	\$17,458	\$158,400	\$138,974	\$144,200	3.8%

Adopted Budget FY 2021 - 2022

WATER TREATMENT - DEPT 8100

Account Object Code	Account Description	2019-20 Actual	2019-20 Budget	2020-21 Budget	2021-22 Requested	% Increase From Previous Year Budget
20	SALARIES	\$325,098	\$307,361	\$317,508	\$345,134	8.7%
24	OVERTIME SALARIES	\$8,097	\$11,000	\$12,000	\$12,000	0.0%
50	FICA	\$23,725	\$24,355	\$25,207	\$27,321	8.4%
60	GROUP HEALTH INSURANCE	\$63,392	\$66,471	\$66,543	\$66,855	0.5%
70	RETIREMENT	\$28,506	\$28,684	\$33,643	\$40,768	21.2%
71	SPECIAL RETIREMENT - 401K	\$15,744	\$15,918	\$16,475	\$17,857	8.4%
80	UNEMPLOYMENT COMPENSATION	\$155	\$0	\$0	\$0	N/A
542	WORKMEN'S COMP INSURANCE	\$8,953	\$9,400	\$9,200	\$9,200	0.0%
	TOTAL PERSONNEL	\$473,671	\$463,189	\$480,577	\$519,134	8.0%
100	TRAVEL/TRAINING	\$6,055	\$6,500	\$4,000	\$3,400	-15.0%
110	TELEPHONE	\$10,309	\$13,000	\$13,000	\$11,520	-11.4%
111	POSTAGE	\$907	\$1,200	\$2,400	\$2,400	0.0%
120	SAFETY SUPPLIES	\$1,547	\$3,500	\$4,000	\$4,000	0.0%
130	UTILITIES	\$75,239	\$69,000	\$75,000	\$78,000	4.0%
150	B & G MAINTENANCE	\$20,848	\$50,000	\$50,000	\$50,000	0.0%
160	EQUIPMENT MAINTENANCE	\$11,084	\$30,000	\$30,000	\$30,000	0.0%
170	AUTOMOTIVE M & R	\$1,841	\$1,300	\$1,500	\$1,800	20.0%
260	ADVERTISING	\$46	\$300	\$300	\$250	-16.7%
310	AUTOMOTIVE & EQUIPMENT FUEL	\$6,832	\$3,500	\$4,500	\$6,000	33.3%
330	DEPARTMENTAL SUPPLIES	\$7,084	\$10,000	\$10,000	\$10,000	0.0%
332	LAB SUPPLIES	\$28,513	\$40,000	\$50,000	\$40,000	-20.0%
340	CHEMICAL SUPPLIES	\$281,782	\$220,000	\$255,000	\$270,000	5.9%
360	UNIFORMS	\$2,527	\$4,200	\$4,600	\$4,600	0.0%
450	CONTRACTED SERVICES	\$16,994	\$45,000	\$48,000	\$68,000	41.7%
451	SLUDGE HAULING	\$43,409	\$53,000	\$55,000	\$55,000	0.0%
455	LAB TESTING	\$14,840	\$30,000	\$40,000	\$38,000	-5.0%
460	PILOT TESTING	\$92,324	\$261,268	\$210,000	\$0	N/A
530	DUES AND SUBSCRIPTIONS	\$763	\$1,300	\$1,300	\$1,200	-7.7%

Adopted Budget FY 2021 - 2022

WATER TREATMENT - DEPT 8100

Account Object Code	Account Description	2019-20 Actual	2019-20 Budget	2020-21 Budget	2021-22 Requested	% Increase From Previous Year Budget
539	REAL & PERSONAL PROPERTY	\$3,000	\$3,000	\$3,000	\$3,000	0.0%
540	GENERAL LIABILITY INSURANCE	\$2,080	\$3,250	\$3,000	\$3,000	0.0%
541	AUTO INSURANCE	\$276	\$500	\$500	\$750	50.0%
801	PERMITS & FEES	\$1,860	\$3,500	\$3,500	\$2,000	-42.9%
802	FINES	\$0	\$500	\$500	\$250	-50.0%
	TOTAL OPERATING	\$630,160	\$853,818	\$869,100	\$683,170	-21.4%
720	CAPITAL OUTLAY - BUILDINGS	\$0	\$11,000	\$11,000	\$0	N/A
740	CAPITAL OUTLAY - EQUIPMENT	\$26,999	\$27,000	\$0	\$0	N/A
	TOTAL CAPITAL	\$26,999	\$38,000	\$11,000	\$0	N/A
	DIVISION TOTAL	\$1,130,829	\$1,355,007	\$1,360,678	\$1,202,304	-11.6%

Adopted Budget FY 2021 - 2022

WASTEWATER TREATMENT - DEPT 8200

Account Object Code	Account Description	2019-20 Actual	2019-20 Budget	2020-21 Budget	2021-22 Requested	% Increase From Previous Year Budget
20	SALARIES	\$221,632	\$205,031	\$213,100	\$228,545	7.2%
24	OVERTIME SALARIES	\$11,836	\$13,000	\$12,000	\$13,000	8.3%
50	FICA	\$15,397	\$16,679	\$17,220	\$18,478	7.3%
60	GROUP HEALTH INSURANCE	\$37,997	\$38,142	\$38,190	\$38,389	0.5%
70	RETIREMENT	\$19,816	\$18,996	\$22,523	\$27,068	20.2%
71	SPECIAL RETIREMENT - 401K	\$10,842	\$10,542	\$11,030	\$11,852	7.5%
80	UNEMPLOYMENT COMPENSATION	\$155	\$0	\$0	\$0	N/A
542	WORKMEN'S COMP INSURANCE	\$6,565	\$6,350	\$6,150	\$6,750	9.8%
	TOTAL PERSONNEL	\$324,240	\$308,740	\$320,214	\$344,083	7.5%
100	TRAVEL/TRAINING	\$907	\$4,000	\$4,000	\$4,000	0.0%
110	TELEPHONE	\$4,309	\$3,300	\$3,300	\$6,000	81.8%
111	POSTAGE	\$308	\$150	\$150	\$150	0.0%
120	SAFETY SUPPLIES	\$508	\$1,000	\$1,000	\$2,000	100.0%
130	UTILITIES	\$64,307	\$67,000	\$67,000	\$72,600	8.4%
150	B & G MAINTENANCE	\$33,101	\$35,000	\$35,000	\$25,500	-27.1%
160	EQUIPMENT MAINTENANCE	\$20,962	\$23,477	\$23,477	\$25,500	8.6%
170	AUTOMOTIVE M & R	\$784	\$600	\$600	\$750	25.0%
310	AUTOMOTIVE & EQUIPMENT FUEL	\$222	\$650	\$650	\$500	-23.1%
330	DEPARTMENTAL SUPPLIES	\$8,885	\$10,500	\$10,500	\$10,500	0.0%
332	LAB SUPPLIES	\$6,150	\$10,000	\$10,000	\$10,000	0.0%
340	CHEMICAL SUPPLIES	\$32,751	\$40,000	\$42,000	\$50,000	19.0%
360	UNIFORMS	\$5,395	\$6,000	\$6,000	\$6,200	3.3%
450	CONTRACTED SERVICES	\$6,536	\$19,000	\$19,000	\$22,000	15.8%
451	SLUDGE HAULING	\$52,023	\$65,000	\$80,000	\$96,000	20.0%
455	LAB TESTING	\$37,152	\$33,000	\$33,000	\$75,000	127.3%
530	DUES AND SUBSCRIPTIONS	\$1,582	\$2,000	\$1,500	\$1,500	0.0%
539	REAL & PERSONAL PROPERTY	\$3,000	\$3,000	\$3,000	\$3,000	0.0%
540	GENERAL LIABILITY INSURANCE	\$1,920	\$3,000	\$3,000	\$2,500	-16.7%

Adopted Budget FY 2021 - 2022

WASTEWATER TREATMENT - DEPT 8200

Account Object Code	Account Description	2019-20 Actual	2019-20 Budget	2020-21 Budget	2021-22 Requested	% Increase From Previous Year Budget
541	AUTO INSURANCE	\$213	\$300	\$300	\$350	16.7%
543	INSURANCE DEDUCTIBLE	\$0	\$50	\$50	\$50	0.0%
801	PERMITS & FEES	\$4,650	\$6,500	\$6,500	\$6,500	0.0%
802	FINES	\$4,267	\$2,500	\$5,000	\$5,000	0.0%
	TOTAL OPERATING	\$289,932	\$336,027	\$355,027	\$425,600	19.9%
720	CAPITAL OUTLAY - BUILDINGS	\$0	\$0	\$0	\$0	N/A
740	CAPITAL OUTLAY - EQUIPMENT	\$26,999	\$27,000	\$0	\$11,000	#DIV/0!
	TOTAL CAPITAL	\$26,999	\$27,000	\$0	\$11,000	#DIV/0!
	DIVISION TOTAL	\$641,172	\$671,767	\$675,241	\$780,683	15.6%

Adopted Budget FY 2021 - 2022

PUBLIC UTILITY MAINTENANCE - DEPT 8300

Account Object Code	Account Description	2019-20 Actual	2019-20 Budget	2020-21 Budget	2021-22 Requested	% Increase From Previous Year Budget
20	SALARIES	\$249,244	\$238,513	\$239,413	\$256,881	7.3%
24	OVERTIME SALARIES	\$10,722	\$12,000	\$13,000	\$13,000	0.0%
50	FICA	\$18,904	\$19,164	\$19,310	\$20,646	6.9%
60	GROUP HEALTH INSURANCE	\$45,542	\$56,934	\$53,957	\$54,066	0.2%
70	RETIREMENT	\$21,899	\$22,571	\$25,771	\$30,814	19.6%
71	SPECIAL RETIREMENT - 401K	\$12,071	\$12,526	\$12,621	\$13,494	6.9%
80	UNEMPLOYMENT COMPENSATION	\$155	\$0	\$0	\$0	N/A
542	WORKMEN'S COMP INSURANCE	\$8,988	\$9,400	\$10,900	\$10,900	0.0%
	TOTAL PERSONNEL	\$367,524	\$371,109	\$374,971	\$399,801	6.6%
100	TRAVEL/TRAINING	\$1,790	\$4,000	\$4,000	\$4,000	0.0%
110	TELEPHONE	\$5,297	\$6,000	\$6,000	\$7,500	25.0%
120	SAFETY SUPPLIES	\$3,408	\$1,500	\$1,500	\$1,500	0.0%
131	LIFT STATION UTILITIES	\$1,969	\$1,500	\$1,500	\$1,500	0.0%
160	EQUIPMENT MAINTENANCE	\$3,059	\$3,000	\$3,000	\$3,000	0.0%
170	AUTOMOTIVE M & R	\$5,037	\$6,000	\$6,000	\$6,000	0.0%
260	ADVERTISING	\$108	\$300	\$300	\$1,000	233.3%
310	AUTOMOTIVE & EQUIPMENT FUEL	\$9,491	\$13,500	\$13,500	\$13,500	0.0%
325	W/W/C SUPPLIES	\$0	\$1,500	\$1,500	\$1,500	0.0%
326	W/W/C EQUIPMENT MAINTENANCE	\$351	\$2,000	\$2,000	\$2,000	0.0%
327	WATER SYSTEM SUPPLIES - METERS	\$72,130	\$52,000	\$55,000	\$55,000	0.0%
328	W/W/C M & R	\$0	\$5,000	\$5,000	\$5,000	0.0%
330	DEPARTMENTAL SUPPLIES	\$29,783	\$35,000	\$30,000	\$30,000	0.0%
331	LIFT STATION M & R	\$19,514	\$37,000	\$57,000	\$35,000	-38.6%
360	UNIFORMS	\$11,000	\$12,000	\$12,000	\$12,000	0.0%
450	CONTRACTED SERVICES	\$24,422	\$40,000	\$35,000	\$38,500	10.0%
530	DUES AND SUBSCRIPTIONS	\$986	\$4,000	\$3,000	\$2,060	-31.3%
539	REAL & PERSONAL PROPERTY	\$222	\$500	\$500	\$500	0.0%
540	GENERAL LIABILITY INSURANCE	\$977	\$1,250	\$1,250	\$1,250	0.0%

Adopted Budget FY 2021 - 2022

PUBLIC UTILITY MAINTENANCE - DEPT 8300

Account Object Code	Account Description	2019-20 Actual	2019-20 Budget	2020-21 Budget	2021-22 Requested	% Increase From Previous Year Budget
541	AUTO INSURANCE	\$1,107	\$1,500	\$1,500	\$1,750	16.7%
543	INSURANCE DEDUCTIBLE	\$0	\$500	\$500	\$1,000	100.0%
651	TANK MAINTENANCE	\$31,936	\$55,000	\$28,000	\$28,000	0.0%
	TOTAL OPERATING	\$222,587	\$283,050	\$268,050	\$251,560	-6.2%
720	CAPITAL OUTLAY - BUILDINGS	\$20,025	\$197,298	\$340,850	\$0	N/A
740	CAPITAL OUTLAY - EQUIPMENT	\$20,268	\$30,795	\$78,620	\$0	N/A
743	SYSTEM IMPROVEMENT	\$0	\$0	\$0	\$220,000	#DIV/0!
	TOTAL CAPITAL	\$40,293	\$228,093	\$419,470	\$220,000	-47.6%
	DIVISION TOTAL	\$630,404	\$882,253	\$1,062,491	\$871,361	-18.0%

Adopted Budget FY 2021 - 2022

ENTERPRISE FUND REVENUES - FUND 70 CAPITAL RESERVE BUDGET - SYSTEM DEVELOPMENT FEES

Account Object Code	Account Description	2019-20 Actual	2019-20 Budget	2020-21 Budget	2021-22 Recommended	% Increase From Previous Year Budget
3290-000	INTEREST EARNED ON INVESTMENT	\$1,167	\$1,000	\$1,500	\$500	-66.7%
3730-011	WATER SDF CHARGE	\$672,574	\$200,000	\$200,000	\$400,000	100.0%
3970-011	WASTE WATER SDF CHARGE	\$578,146	\$200,000	\$200,000	\$400,000	100.0%
3990-000	FUND BALANCE APPROPRIATED	\$0	\$289,034	\$239,450	\$0	N/A
	TOTAL OPERATING	\$1,251,887	\$690,034	\$640,950	\$800,500	24.9%

Adopted Budget FY 2021 - 2022

ENTERPRISE FUND EXPENDITURES - FUND 70
CAPITAL RESERVE BUDGET - SYSTEM DEVELOPMENT FEES

Account Object Code	Account Description	2019-20 Actual	2019-20 Budget	2020-21 Budget	2021-22 Requested	% Increase From Previous Year Budget
3970-000	TRANSFER TO ENTERPRISE FUND	\$0	\$0	\$239,450	\$475,000	98.4%
3990-740	RESERVE FOR WATER AND WASTE WATER IMPROVEMENTS	\$0	\$401,000	\$401,500	\$325,500	-18.9%
	TOTAL OPERATING	\$0	\$401,000	\$640,950	\$800,500	24.9%

Adopted Budget FY 2021 - 2022

ENTERPRISE FUND REVENUES - FUND 71
CAPITAL RESERVE BUDGET

Account Object Code	Account Description	2019-20 Actual	2019-20 Budget	2020-21 Budget	2021-22 Recommended	% Increase From Previous Year Budget
3290-000	INTEREST EARNED ON INVESTMENT	\$1,421	\$500	\$1,500	\$500	-66.7%
3730-011	WATER ACCESS CHARGE	\$0	\$0	\$0	\$0	N/A
3730-012	WATER CAPITAL RECOVERY CHARGE	\$0	\$0	\$0	\$0	N/A
3730-013	WATER CAPITAL RESERVE CONTRIB	\$0	\$0	\$0	\$0	N/A
3970-000	TRANSFER FROM ENTERPRISE	\$0	\$0	\$0	\$0	N/A
3970-011	SEWER ACCESS FEES	\$0	\$0	\$0	\$0	N/A
3970-012	SEWER CAPITAL RECOVERY CHARGE	\$0	\$0	\$0	\$0	N/A
3970-013	SEWER CAPITAL RESERVE CONTRIB	\$0	\$0	\$0	\$0	N/A
3990-000	FUND BALANCE APPROPRIATED	\$0	\$189,298	\$340,850	\$0	N/A
	TOTAL OPERATING	\$1,421	\$189,798	\$342,350	\$500	-99.9%

Adopted Budget FY 2021 - 2022

ENTERPRISE FUND EXPENDITURES - FUND 71
CAPITAL RESERVE BUDGET

Account Object Code	Account Description	2019-20 Actual	2019-20 Budget	2020-21 Budget	2021-22 Requested	% Increase From Previous Year Budget
3990-000	TRANSFER TO ENTERPRISE ADMIN	\$0	\$189,298	\$273,000	\$0	N/A
3990-010	TRANSFER TO WTP	\$0	\$0	\$0	\$0	N/A
3990-011	TRANSFER TO WWTP	\$0	\$0	\$0	\$0	N/A
3990-012	TRANSFER TO PUBLIC WORKS UTILITIES	\$0	\$0	\$0	\$0	N/A
3990-082	TRANSFER TO HILLSBORO ST PROJECT	\$0	\$0	\$0	\$0	N/A
3990-100	TRANSFER TO ENTERPRISE CAPITAL PROJECTS	\$0	\$0	\$0	\$0	N/A
3990-740	RESERVE FOR WATER AND SEWER IMPROVEMENTS	\$0	\$500	\$1,500	\$500	-66.7%
	TOTAL OPERATING	\$0	\$189,798	\$274,500	\$500	-99.8%

Adopted Budget FY 2021 - 2022

GENERAL FUND REVENUES - FUND 72
CAPITAL RESERVE BUDGET

Account Object Code	Account Description	2019-20 Actual	2019-20 Budget	2020-21 Budget	2021-22 Recommended	% Increase From Previous Year Budget
3290-000	INTEREST EARNED ON INVESTMENT	\$19	\$15	\$20	\$10	-50.0%
3790-000	TRANSFER FROM GENERAL FUND	\$0	\$0	\$0	\$0	N/A
3990-000	FUND BALANCE APPROPRIATED	\$0	\$0	\$0	\$0	N/A
	TOTAL OPERATING	\$19	\$15	\$20	\$10	-50.0%

Adopted Budget FY 2021 - 2022

GENERAL FUND EXPENDITURES - FUND 72
CAPITAL RESERVE BUDGET

Account Object Code	Account Description	2019-20 Actual	2019-20 Budget	2020-21 Budget	2021-22 Requested	% Increase From Previous Year Budget
1100-400	RESERVE WATER PLANT IMPROVEMENT	\$0	\$0	\$0	\$0	N/A
1100-610	TRANSFER TO GENERAL FUND	\$0	\$0	\$0	\$0	N/A
1100-740	RESERVE FOR FUTURE IMPROVEMENTS	\$0	\$15	\$20	\$10	-50.0%
	TOTAL OPERATING	\$0	\$15	\$20	\$10	-50.0%

Adopted Budget FY 2021 - 2022

GENERAL FUND REVENUES - FUND 84
SIDEWALKS AND GREENWAYS PROJECT BUDGET

Account Object Code	Account Description	2019-20 Actual	2019-20 Budget	2020-21 Budget	2021-22 Recommended	% Increase From Previous Year Budget
3790-000	TRANSFER FROM GENERAL FUND	\$0	\$0	\$0	\$268,351	#DIV/0!
3850-200	DONATION	\$0	\$0	\$0	\$0	N/A
3990-000	FUND BALANCE APPROPRIATED	\$0	\$0	\$0	\$0	N/A
	TOTAL OPERATING	\$0	\$0	\$0	\$268,351	#DIV/0!

Adopted Budget FY 2021 - 2022

GENERAL FUND EXPENDITURES - FUND 84
SIDEWALKS AND GREENWAYS PROJECT BUDGET

Account Object Code	Account Description	2019-20 Actual	2019-20 Budget	2020-21 Budget	2021-22 Requested	% Increase From Previous Year Budget
1100-610	TRANSFER TO GENERAL FUND	\$0	\$0	\$0	\$0	N/A
1100-740	RESERVE FOR FUTURE IMPROVEMENTS	\$0	\$0	\$0	\$0	N/A
3001-000	TARPO SIDEWALK	\$0	\$0	\$0	\$200,000	#DIV/0!
3001-100	NCDOT TAP	\$0	\$0	\$0	\$20,000	#DIV/0!
3001-200	ROBESON CREEK GREENWAY	\$0	\$0	\$0	\$48,351	#DIV/0!
	TOTAL OPERATING	\$0	\$0	\$0	\$268,351	#DIV/0!

Adopted Budget FY 2021 - 2022

GENERAL FUND REVENUES - FUND 85
AFFORDABLE HOUSING PROJECT BUDGET

Account Object Code	Account Description	2019-20 Actual	2019-20 Budget	2020-21 Budget	2021-22 Recommended	% Increase From Previous Year Budget
3790-000	TRANSFER FROM GENERAL FUND	\$0	\$0	\$0	\$76,372	#DIV/0!
3850-200	DONATION	\$0	\$0	\$0	\$0	N/A
3990-000	FUND BALANCE APPROPRIATED	\$0	\$0	\$0	\$0	N/A
	TOTAL OPERATING	\$0	\$0	\$0	\$76,372	#DIV/0!

Adopted Budget FY 2021 - 2022

GENERAL FUND EXPENDITURES - FUND 85
AFFORDABLE HOUSING PROJECT BUDGET

Account Object Code	Account Description	2019-20 Actual	2019-20 Budget	2020-21 Budget	2021-22 Requested	% Increase From Previous Year Budget
1100-610	TRANSFER TO GENERAL FUND	\$0	\$0	\$0	\$0	N/A
1100-740	RESERVE FOR FUTURE IMPROVEMENTS	\$0	\$0	\$0	\$76,372	#DIV/0!
	TOTAL OPERATING	\$0	\$0	\$0	\$76,372	#DIV/0!

Adopted Budget FY 2021 - 2022

GENERAL FUND REVENUES - FUND 99
PARKS AND RECREATION PROJECT BUDGET

Account Object Code	Account Description	2019-20 Actual	2019-20 Budget	2020-21 Budget	2021-22 Recommended	% Increase From Previous Year Budget
3790-000	TRANSFER FROM GENERAL FUND	\$0	\$0	\$0	\$175,000	#DIV/0!
3850-200	DONATION	\$0	\$0	\$50,000	\$0	N/A
3990-000	FUND BALANCE APPROPRIATED	\$0	\$0	\$0	\$0	N/A
	TOTAL OPERATING	\$0	\$0	\$50,000	\$175,000	250.0%

Adopted Budget FY 2021 - 2022

GENERAL FUND EXPENDITURES - FUND 99 PARKS AND RECREATION PROJECT BUDGET

Account Object Code	Account Description	2019-20 Actual	2019-20 Budget	2020-21 Budget	2021-22 Requested	% Increase From Previous Year Budget
1100-610	TRANSFER TO GENERAL FUND	\$0	\$0	\$0	\$0	N/A
1100-740	RESERVE FOR FUTURE IMPROVEMENTS	\$0	\$0	\$0	\$0	N/A
3001-000	GENERAL MAINTENANCE	\$0	\$0	\$50,000	\$0	N/A
3001-100	KIWANIS PARK BATHROOMS	\$0	\$0	\$0	\$75,000	#DIV/0!
3001-200	LEWIS FREEMAN PARK	\$0	\$0	\$0	\$100,000	#DIV/0!
	TOTAL OPERATING	\$0	\$0	\$50,000	\$175,000	250.0%

Adopted Budget FY 2021 - 2022

ENTERPRISE FUND REVENUES - FUND 55 WATER
PLANT IMPROVEMENTS PROJECT BUDGET

Account Object Code	Account Description	2019-20 Actual	2019-20 Budget	2020-21 Budget	2021-22 Recommended	% Increase From Previous Year Budget
3970-000	TRANSFER FROM ENTERPRISE FUND	\$0	\$0	\$0	\$1,425,000	#DIV/0!
3990-000	FUND BALANCE APPROPRIATED	\$0	\$0	\$0	\$0	N/A
	TOTAL OPERATING	\$0	\$0	\$0	\$1,425,000	#DIV/0!

Adopted Budget FY 2021 - 2022

ENTERPRISE FUND EXPENDITURES - FUND 55
 WATER PLANT IMPROVEMENTS PROJECT
 BUDGET

Account Object Code	Account Description	2019-20 Actual	2019-20 Budget	2020-21 Budget	2021-22 Requested	% Increase From Previous Year Budget
1100-400	RESERVE WATER PLANT IMPROVEMENT	\$0	\$0	\$0	\$0	N/A
1100-610	TRANSFER TO ENTERPRISE FUND	\$0	\$0	\$0	\$0	N/A
1100-740	RESERVE FOR FUTURE IMPROVEMENTS	\$0	\$0	\$0	\$0	N/A
3001-000	PERMITTING/DESIGN	\$0	\$0	\$400,000	\$0	N/A
3001-100	MATERIALS/SUPPLIES/EQUIPMENT	\$0	\$0	\$800,000	\$0	N/A
3001-200	GAC	\$0	\$0	\$0	\$1,400,000	#DIV/0!
3001-300	RIVER INTAKE DREDGE	\$0	\$0	\$0	\$25,000	#DIV/0!
	TOTAL OPERATING	\$0	\$0	\$1,200,000	\$1,425,000	18.8%

Adopted Budget FY 2021 - 2022

ENTERPRISE FUND PROJECT REVENUES - FUND 56 WATER
EXTENSIONS AND MAINTENANCE PROJECT BUDGET

Account Object Code	Account Description	2019-20 Actual	2019-20 Budget	2020-21 Budget	2021-22 Recommended	% Increase From Previous Year Budget
3970-000	TRANSFER FROM ENTERPRISE FUND	\$0	\$0	\$0	\$317,500	#DIV/0!
3990-000	FUND BALANCE APPROPRIATED	\$0	\$0	\$0	\$0	N/A
	TOTAL OPERATING	\$0	\$0	\$0	\$317,500	#DIV/0!

Adopted Budget FY 2021 - 2022

ENTERPRISE FUND PROJECT EXPENDITURES - FUND 56
 WATER EXTENSIONS AND MAINTENANCE PROJECT
 BUDGET

Account Object Code	Account Description	2019-20 Actual	2019-20 Budget	2020-21 Budget	2021-22 Requested	% Increase From Previous Year Budget
1100-610	TRANSFER TO ENTERPRISE FUND	\$0	\$0	\$0	\$0	N/A
1100-740	RESERVE FOR FUTURE IMPROVEMENTS	\$0	\$0	\$0	\$0	N/A
3001-000	AMR	\$0	\$0	\$0	\$25,000	#DIV/0!
3001-100	MISC BETTERMENT	\$0	\$0	\$0	\$75,000	#DIV/0!
3001-200	HYDRANTS	\$0	\$0	\$0	\$67,500	#DIV/0!
3001-300	PBO MONCURE WATER LINE	\$0	\$0	\$0	\$150,000	#DIV/0!
	TOTAL OPERATING	\$0	\$0	\$0	\$317,500	#DIV/0!

Adopted Budget FY 2021 - 2022

ENTERPRISE FUND PROJECT REVENUES - FUND 57 SEWER
EXTENSIONS AND MAINTENANCE PROJECT BUDGET

Account Object Code	Account Description	2019-20 Actual	2019-20 Budget	2020-21 Budget	2021-22 Recommended	% Increase From Previous Year Budget
3970-000	TRANSFER FROM ENTERPRISE FUND	\$0	\$0	\$0	\$525,000	#DIV/0!
3990-000	FUND BALANCE APPROPRIATED	\$0	\$0	\$0	\$0	N/A
	TOTAL OPERATING	\$0	\$0	\$0	\$525,000	#DIV/0!

Adopted Budget FY 2021 - 2022

ENTERPRISE FUND PROJECT EXPENDITURES - FUND 57
SEWER EXTENSIONS AND MAINTENANCE PROJECT
BUDGET

Account Object Code	Account Description	2019-20 Actual	2019-20 Budget	2020-21 Budget	2021-22 Requested	% Increase From Previous Year Budget
1100-610	TRANSFER TO ENTERPRISE FUND	\$0	\$0	\$0	\$0	N/A
1100-740	RESERVE FOR FUTURE IMPROVEMENTS	\$0	\$0	\$0	\$0	N/A
3001-000	I&I	\$0	\$0	\$0	\$200,000	#DIV/0!
3001-100	MISC BETTERMENT	\$0	\$0	\$0	\$75,000	#DIV/0!
3001-200	ROBESON CREEK	\$0	\$0	\$0	\$250,000	#DIV/0!
	TOTAL OPERATING	\$0	\$0	\$0	\$525,000	#DIV/0!

Adopted Budget
FY 2021 - 2022

CAPITAL IMPROVEMENT PROGRAM

MEMORANDUM

TO: Mayor and Board of Commissioners

FROM: Town Manager

SUBJECT: Capital Improvement Plan for Fiscal Years 2021-2022 to
2029-2030

DATE: May 27, 2021

The purpose of this memorandum is to submit the Capital Improvement Plan for 2022 to 2030 to the Mayor and the Board of Commissioners. Adoption of the attached resolution would approve the recommended Capital Improvement Plan and authorize the Town Manager to proceed with the listed projects.

DISCUSSION

The Capital Improvement Plan is not a funding document. Funding of individual projects will be accomplished by individual project ordinances to be presented to the Board of Commissioners for approval as funds are needed to begin design and/or construction of the projects.

RECOMMENDATION

That the Board of Commissioners adopt the attached resolution approving the Capital Improvement Plan for 2022 to 2030 and authorizing the Town Manager to proceed with the listed projects.

Adopted Budget
FY 2021 - 2022

**A RESOLUTION ADOPTING THE
CAPITAL IMPROVEMENTS PROGRAM FOR
FISCAL YEAR 2021 – 2022 THROUGH FISCAL YEAR 2029 - 2030**

WHEREAS, the Board of Commissioners of the Town of Pittsboro recognizes that a Capital Improvements Plan enables staff and the Board of Commissioners to more effectively plan for the maintenance and repair of the Town's existing capital infrastructure resources and to more effectively plan for the growth of a vibrant community; and

WHEREAS, the Capital Improvements Plan is a five-year planning tool designed to help the Town plan for the repair, replacement, and acquisition of capital resources; to assist in financial planning; to ensure better coordination and evaluation of projects; to provide necessary lead time for project planning, permitting, and design; and to maintain or improve the Town's credit rating and fiscal health; and

WHEREAS, the plan is updated annually for review by the Board of Commissioners; and

WHEREAS, adjustments for anticipated projects can also be made as part of the annual budget process; and

WHEREAS, this flexibility in the planning and implementation of capital needs makes the Town of Pittsboro's Capital Improvements Plan responsive to the changing needs of its diverse community.

NOW, THEREFORE, BE IT RESOLVED that the Board of Commissioners of the Town of Pittsboro does hereby approve the attached Capital Improvement Plan for Fiscal Year 2021-2022 through Fiscal Year 2029-2030 and authorizes the Town Manager to proceed with the listed projects.

This the 27th day of May, 2021.



James Nass, Mayor

ATTEST:



Cassandra M. Bullock, Town Clerk



*TOWN OF PITTSBORO
NORTH CAROLINA*

CAPITAL IMPROVEMENTS PLAN

*Fiscal Year 2021-2022 through
Fiscal Year 2029-2030*

Adopted Budget

FY 2021 - 2022

Capital Project Definition

Strategic planning and financial planning are interrelated when formulating a capital improvement plan. The Capital Improvement Program (CIP) is a multi-year plan for major capital expenditures related to the operations for the Town of Pittsboro. The CIP allows for the orderly replacement and rehabilitation of existing capital assets, in addition to the acquisition of new capital assets. The CIP also identifies proposed funding sources for each project. Items that may be included within the CIP are typically related to, but not limited to infrastructure, land purchases, construction of facilities, or other major improvements to the Town's assets. By providing a planned and prioritized schedule of public enhancements, the program outlines the present and future needs of Pittsboro as identified by the Town staff and approved by the Board of Commissioners. To qualify as a capital improvement, the project should typically have a cost greater than \$50,000 and a useful life of at least 10 years.

The CIP is a fluid document by nature, and as such should serve only as a reference document throughout the fiscal year. Funding plans for projects may change, as may the priorities of the Board of Commissioners.

Capital Improvement Funding

Funding for the CIP varies from one project to the next. Historically, the Town has relied heavily on the use of grant funds for capital expenditures. Additional options available to the Board of Commissioners include cash spending from budget or fund balance appropriations, installment financing, and bonding. In the case of the latter two, approval from the Local Government Commission (LGC) would be required. In the use of financing through either bonding or loans, future revenues would be examined in order to ensure the repayment.

CIP Contents

The CIP includes three schedules. The "5-Year Capital Improvements Summary" displays the projects by fund and total project cost by fiscal year. The "Existing Debt Schedule" displays the debt repayment schedule of the current debt. Finally, the "Financial Summary" is a summarized cash-flow analysis, displaying the five year estimates for all CIP projects and their source of funding. For projects that are financed, the summary displays the projected repayment schedule for anticipated projects or the actual repayment schedule for prior year projects.

Relationship to the Operating Budget

Items that appear within the CIP will have a corresponding fund within the Town of Pittsboro's chart of accounts after a project ordinance is passed by the Board of Commissioners. All corresponding grant activity and payments are accounted for within the project fund. Within schedule 3, transfers from the General Fund and Water & Sewer Fund appear. Current debt exists only within the Water & Sewer fund. As a result, the debt payments are accounted for within that fund's operating budget.

Adopted Budget
FY 2021 - 2022

CAPITAL IMPROVEMENT PLAN SUMMARY

Project Name	Anticipated Funding						Project Total	Department
	Source	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026-2030		
Community House Improvements	C	\$ -	\$ 65,000	\$ -	\$ -	\$ -	\$ 65,000	Parks
Municipal Building	C/L	\$ -	\$ 17,500,000	\$ -	\$ -	\$ -	\$ 17,500,000	Public B&G
Annual Street Resurfacing	C	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 600,000	\$ 1,000,000	Streets
Chatham Business Drive Sidewalk	C/G	\$ 160,000	\$ -	\$ -	\$ -	\$ -	\$ 160,000	Engineering
Bathrooms for Parks	K	\$ 75,000	\$ 175,000	\$ 175,000	\$ -	\$ -	\$ 425,000	Parks
Lewis Freeman Park	C	\$ 100,000	\$ -	\$ -	\$ -	\$ -	\$ 100,000	Parks
Jordan Lake Partnership	C	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 75,000	\$ 135,000	W & S
Jordan Lake Allocation	C	\$ 8,500	\$ 8,500	\$ 8,500	\$ 8,500	\$ 42,500	\$ 76,500	W & S
Additional Police Vehicles	C	\$ -	\$ 140,000	\$ -	\$ 210,000	\$ 210,000	\$ 560,000	Police
Sanford Forecemain	L	\$ -	\$ 21,585,500	\$ -	\$ -	\$ -	\$ 21,585,500	WWTP
15/501 Widening Project	C	\$ -	\$ 99,112	\$ 231,260	\$ -	\$ -	\$ 330,372	Streets
Utility Building	L	\$ -	\$ 250,000	\$ -	\$ -	\$ -	\$ 250,000	Buildings & Grounds
Storm Drainage Culvert - Oakwood Drive	C/G	\$ -	\$ 230,000	\$ -	\$ -	\$ -	\$ 230,000	Streets/Stormwater
Western Intake Partnership	C	\$ 104,000	\$ 104,000	\$ -	\$ -	\$ -	\$ 208,000	W & S
Pump Station Maintenance	C	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 80,000	\$ 160,000	W & S
Targeted Robeson Creek Rehabilitation	C	\$ 250,000	\$ -	\$ -	\$ -	\$ -	\$ 250,000	W & S
Line Repairs from Targeted CCTV Inspections	C	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	W & S
Level 5 Inspected Manhole Repair/Replacement	C	\$ 75,254	\$ -	\$ -	\$ -	\$ -	\$ 75,254	W & S
Level 4 Inspected Manhole Repair/Replacement	C	\$ 122,638	\$ -	\$ -	\$ -	\$ -	\$ 122,638	W & S
Cleaning and CCTV Inspection Priority 3	C	\$ 75,000	\$ -	\$ -	\$ -	\$ -	\$ 75,000	W & S
Cleaning and CCTV Inspection Priority 4	C	\$ -	\$ 113,301	\$ -	\$ -	\$ -	\$ 113,301	W & S
Cleaning and CCTV Inspection Priority 5	C	\$ -	\$ 50,224	\$ -	\$ -	\$ -	\$ 50,224	W & S
Cleaning and CCTV Inspection	C	\$ -	\$ -	\$ 72,653	\$ -	\$ 333,615	\$ 406,268	W & S
Manhole Repair/Replacement	C	\$ -	\$ -	\$ 70,103	\$ -	\$ 239,617	\$ 309,720	W & S
Fire Hydrant Replacement (15)	C	\$ 67,500	\$ -	\$ -	\$ -	\$ -	\$ 67,500	W & S
Creating CIP	C	\$ 150,000	\$ -	\$ -	\$ -	\$ -	\$ 150,000	W & S
I&I	C	\$ 200,000	\$ -	\$ -	\$ -	\$ -	\$ 200,000	W & S
Miscellaneous Betterment	C	\$ 150,000	\$ -	\$ -	\$ -	\$ -	\$ 150,000	W & S
Sanford PER/EA	C	\$ 150,000	\$ -	\$ -	\$ -	\$ -	\$ 150,000	W & S
Advance Treatment	C	\$ 1,400,000	\$ -	\$ -	\$ -	\$ -	\$ 1,400,000	W & S
TOTAL		\$ 3,222,892	\$ 40,455,637	\$ 692,516	\$ 353,500	\$ 1,580,732	\$ 46,305,277	

Funding Source Legend Key:

- C - Cash/Fund Balance
- G - Grants
- B - Bond Financing
- L - Loan
- K - Combination
- CPA - Chatham Park Agreement
- P - Private

Adopted Budget FY 2021 - 2022

DEBT SERVICE SCHEDULE

	1994 Water / Sewer Bonds			2009 Stimulus Award - WWTP		State Revolving Loan CS370413-05 (I&I)		Total Annual Principal	Total Annual Interest	Total Annual
	Principal Balance	Principal Payment	Interest Payment	Principal Balance	Principal Payment	Principal Balance	Principal Payment			
FY 2022	\$276,000	\$18,000	\$14,490	\$547,245	\$60,805	\$395,600	\$24,725	\$103,530	\$14,490	\$118,020
FY 2023	\$258,000	\$19,000	\$13,545	\$486,440	\$60,805	\$370,875	\$24,725	\$104,530	\$13,545	\$118,075
FY 2024	\$239,000	\$20,000	\$12,548	\$425,635	\$60,805	\$346,150	\$24,725	\$105,530	\$12,548	\$118,078
FY 2025	\$219,000	\$21,000	\$11,498	\$364,830	\$60,805	\$321,425	\$24,725	\$106,530	\$11,498	\$118,028
FY 2026	\$198,000	\$22,000	\$10,395	\$304,025	\$60,805	\$296,700	\$24,725	\$107,530	\$10,395	\$117,925
FY 2027	\$176,000	\$22,000	\$9,240	\$243,220	\$60,805	\$271,975	\$24,725	\$107,530	\$9,240	\$116,770
FY 2028	\$154,000	\$22,000	\$8,085	\$182,415	\$60,805	\$247,250	\$24,725	\$107,530	\$8,085	\$115,615
FY 2029	\$132,000	\$22,000	\$6,930	\$121,610	\$60,805	\$222,525	\$24,725	\$107,530	\$6,930	\$114,460
FY 2030	\$110,000	\$22,000	\$5,775	\$60,805	\$60,805	\$197,800	\$24,725	\$107,530	\$5,775	\$113,305
FY 2031	\$88,000	\$22,000	\$4,620	\$0		\$173,075	\$24,725	\$46,725	\$4,620	\$51,345
FY 2032	\$66,000	\$22,000	\$3,465			\$148,350	\$24,725	\$46,725	\$3,465	\$50,190
FY 2033	\$44,000	\$22,000	\$2,310			\$123,625	\$24,725	\$46,725	\$2,310	\$49,035
FY 2034	\$22,000	\$22,000	\$1,155			\$98,900	\$24,725	\$46,725	\$1,155	\$47,880
FY 2035	\$0					\$74,175	\$24,725	\$24,725	\$0	\$24,725
FY 2036	\$0					\$49,450	\$24,725	\$24,725	\$0	\$24,725
FY 2037	\$0					\$24,725	\$24,725	\$24,725	\$0	\$24,725
FY 2038	\$0					\$0	\$0	\$0	\$0	\$0

DEBT SERVICE SCHEDULE/INSTALLMENT LOANS

GENERAL FUND

	BB&T Contract 00005			BB&T Contract 00006			BB&T/Truist Contract					
	3 Police Vehicles/1 public works truck/1 utility truck			3 Trucks/Dump Truck			3 patrol vehicle/leaf box/1/2 lawn mower					
	86.26% for General			75.34% for General			88.18% for General					
	Principal Balance	Principal Payment	Interest Payment	Principal Balance	Principal Payment	Interest Payment	Principal Balance	Principal Payment	Interest Payment	Total Principal Balance	Total Principal Payment	Total Interest Payment
FY 2021	\$119,490	\$38,643	\$3,632	\$164,995	\$39,781	\$3,993	\$0	\$0	\$0	\$284,485	\$78,424	\$7,625
FY 2022	\$80,847	\$39,818	\$2,458	\$125,213	\$40,744	\$3,030	\$145,497	\$35,317	\$2,866	\$351,557	\$115,879	\$8,354
FY 2023	\$41,029	\$41,029	\$1,247	\$84,470	\$41,730	\$2,044	\$110,180	\$36,013	\$2,171	\$235,678	\$118,771	\$5,462
FY 2024	\$0	\$0	\$0	\$42,740	\$42,740	\$1,034	\$74,168	\$36,722	\$1,461	\$116,907	\$79,462	\$2,495
FY 2025	\$0	\$0	\$0	\$0	\$0	\$0	\$37,445	\$37,445	\$738	\$37,445	\$37,445	\$738
FY 2026	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

ENTERPRISE FUND

	BB&T Contract 00005			BB&T Contract 00006			BB&T Truist Contract					
	3 Police Vehicles/1 public works truck/1 utility truck			2 Trucks			1/2 lawn mower/new hydrants					
	13.74% for Enterprise			24.66% for Enterprise			11.82% for Enterprise					
	Principal Balance	Principal Payment	Interest Payment	Principal Balance	Principal Payment	Interest Payment	Principal Balance	Principal Payment	Interest Payment	Total Principal Balance	Total Principal Payment	Total Interest Payment
FY 2021	\$19,033	\$6,155	\$579	\$54,005	\$13,021	\$1,307	\$0	\$0	\$0	\$73,038	\$19,176	\$1,886
FY 2022	\$12,878	\$6,342	\$391	\$40,984	\$13,336	\$992	\$19,503	\$4,734	\$384	\$73,365	\$24,413	\$1,768
FY 2023	\$6,535	\$6,535	\$199	\$27,648	\$13,659	\$669	\$14,769	\$4,827	\$291	\$48,953	\$25,021	\$1,159
FY 2024	\$0	\$0	\$0	\$13,989	\$13,989	\$339	\$9,942	\$4,922	\$196	\$23,931	\$18,912	\$534
FY 2025	\$0	\$0	\$0	\$0	\$0	\$0	\$5,019	\$5,019	\$99	\$5,019	\$5,019	\$99
FY 2026	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

TOTAL

	BB&T Contract 00005			BB&T Contract 00006			BB&T Truist Contract					
	3 Police Vehicles/1 public works truck/1 utility truck			5 Trucks/Dump Truck			3 Patrol Vehicles/Lawn mower/leaf box/new hydrants					
	Principal Balance	Principal Payment	Interest Payment	Principal Balance	Principal Payment	Interest Payment	Principal Balance	Principal Payment	Interest Payment	Total Principal Balance	Total Principal Payment	Total Interest Payment
FY 2021	\$138,523	\$44,799	\$4,211	\$219,000	\$52,802	\$5,300	\$0	\$0	\$0	\$357,523	\$97,601	\$9,511
FY 2022	\$93,724	\$46,161	\$2,849	\$166,198	\$54,080	\$4,022	\$165,000	\$40,051	\$3,251	\$424,922	\$140,291	\$10,122
FY 2023	\$47,564	\$47,564	\$1,446	\$112,118	\$55,389	\$2,713	\$124,949	\$40,840	\$2,462	\$284,631	\$143,792	\$6,621
FY 2024	\$0	\$0	\$0	\$56,729	\$56,729	\$1,373	\$84,109	\$41,644	\$1,657	\$140,838	\$98,374	\$3,030
FY 2025	\$0	\$0	\$0	\$0	\$0	\$0	\$42,465	\$42,465	\$837	\$42,465	\$42,465	\$837
FY 2026	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0