

ADOPTED BUDGET
Fiscal Year 2022 / 2023



A Community with a Proud Past and an Exciting Future

Adopted Budget
FY 2022 - 2023

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Fiscal Year 2022-2023 Manager's Budget Message & Executive Summary

The Town of Pittsboro Fiscal Year 2022-2023 budget is hereby presented following extensive conversation amongst staff, elected officials, and community stakeholders in addition to two (2) public hearings on the proposed budget, on April 25, 2022 and May 9, 2022 respectively. As with our previous annual budgets, our goal this year is to provide continued and enhanced high-quality service to our citizens, residents, and customers. This budget continues to be influenced by the ongoing uncertainty of revenue projections and costs of projects created or exacerbated by the COVID-19 pandemic. While the pandemic has subsided from its peak, material supply chain and labor force issues are resulting in increased project costs and extended project delivery times. Consumer price indices are steadily remaining volatile on a month-to-month basis, and costs in particular subsets of our operation are increasing rapidly, particularly in fuel, chemicals, and materials expense. This proposed budget considers and accounts for these factors. One of the most positive and unexpected realities of Fiscal Year 2021-2022 has been the strong performance of our Sales Tax receipts, which proved not only to meet past fiscal year levels of receipts but exceed our projections in almost every month during the fiscal year. These collections are likely due to some combination of new laws around on-line commerce collections in addition to the constant influx of federal and state dollars through targeted tax and unemployment benefits. Regardless of the ultimate reason, steady Sales Tax collections have led us to adjust our assumptions upward for this revenue source that constitutes approximately 17% of our total available revenues for the fiscal year. Ad valorem receipts for motor vehicles have also dramatically increased for Fiscal Year 2022-2023, up approximately 30% over Fiscal Year 2021-2022.

The General Fund expenditures for Fiscal Year 2022-2023 are \$9,326,700, up from \$7,281,645 in Fiscal Year 2021-2022. Conversely, Enterprise Fund expenditures are \$5,763,761, down from \$6,219,162 in Fiscal Year 2021-2022. In the Fiscal Year 2021-2022 budget, we expanded our usage of Capital Project Funds, and we are continuing with that approach in the Fiscal Year 2022-2023 budget. We also strive to maintain and improve healthy balances in our fund balance and retained earnings balance in the General Fund and Enterprise Fund, respectively. On the Enterprise Fund side, we will seek to recuperate our cash on hand to bolster our financial ability to react to the unknown and costly expenditures common to utility operations. Our debt ratio remains small for one more year with the postponement of the construction of a new Town Hall and the delay in the construction projects associated with the Pittsboro Wastewater Improvements and sewer force main to Sanford.

Every effort has been made to promote the continuance and expansion of high-quality services to our citizens, residents, and customers at a relatively low tax rate and the lowest utility rates possible, while also addressing the continued viability of our aging infrastructure and the necessary measures to ensure sustainable growth. 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 2022-2023 budget includes a 7.5% COLA (Cost of Living Adjustment) for all Town employees and the Board of Commissioners. Additionally, the budget utilizes the results of the latest NCLM (North Carolina League of Municipalities) salary survey data and our salary survey study completed by the PTRC (Piedmont Triad Regional Council), several positions in the Town will see salary adjustments commensurate with market competition. The State mandated LGERS Employer Contribution Rate Stabilization Policy (ECRSP) paid benefit will increase to 12.10% of pay for employees, up from 11.35% in FY 2021-22. For Law Enforcement Officers (LEOs) the ECRSP increase is 13.10%, up from 12.10% in FY 2021-22. Fortunately, we are seeing a 0% change to our

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employer major medical benefits expense for next year. Employee Training and Travel budgets have generally increased as we seek to hire, train, and retain a high-quality staff. The addition of employees, a desire for our staff to perpetually continue with their skill and job training, and the return to in-person training has resulted in an increase in expense.

GENERAL FUND

This Fiscal Year 2022-2023 budget proposal is based on an ad valorem tax rate of 0.44 per \$100 of valuation. The proposed tax rate is an increase from our Fiscal Year 2021-22 tax rate of 0.4333 per \$100 of valuation. One (1) penny at our 97.5% proposed collection rate generates \$85,353, up from the one (1) penny generation of \$76,372 in Fiscal Year 2021-2022. This “rounding up” of the tax rate will generate an extra \$52,088 in revenue that will be used to pay for the Town’s ongoing annual debt service payment to the Pittsboro Fire Department for a new ladder truck apparatus. The debt service on the ladder truck apparatus is scheduled for 20 years.

On the expenditure side of the ledger, General Fund expenditures for Fiscal Year 2022-2023 are \$9,326,700. This Fiscal Year 2022-2023 General Fund budget presents a +28.1% increase in expense compared to Fiscal Year 2021-22 Budget. However, with Available Fund Balance Appropriation excluded, which totals \$1,679,437, the currently proposed Fiscal Year 2022-2023 expense connotes a +5.0% increase in expense compared to the Fiscal Year 2021-22 Budget. The fund balance appropriations from General Fund Available Fund Balance support the transfers into our Capital Project Funds. Our debt service liabilities remain minimal as we have \$118,771 in principal payments and \$5,462 in interest in General Fund expense in Fiscal Year 2022-2023.

At the budgeted levels of tax revenue collection (97.5%), including our planned appropriations from Available Fund Balance, and without any dollars over and above our conservative estimates, the Fiscal Year 2022-2023 budget will result in an ending *available, unassigned* fund balance of \$449,540 (*this represents dollars in reserve, over and above the locally mandated stabilization rate of 15%, that may be transferred to projects by Board action throughout the fiscal year*). While we exceed our current local stabilization policy, I encourage the Board to be conservative with any fund balance appropriations in Fiscal Year 2022-2023 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 resulting in higher staffing expense. The Town is seeing a steady increase, and we soon anticipate an exponential increase, in entitlement application, plan review, and inspection requests. 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. This Fiscal Year 2022-2023 budget includes a few adjustments to our development fee schedule to consider the expense of a highly qualified professional staff and to provide them with the resources necessary to keep projects moving forward. Not all fees listed in the fee schedule are seeing an adjustment. This budget considers adjustments to those most impactful applications on our service level demands while also being considerate to non-developer or small development projects. Generally, those individual fees adjusted with this Fiscal Year 2022-2023 budget are seeing a 15% increase to offset increases in expense in these departments.

Fee increases are shown with our sanitation solid waste and recycling charges due to price increases subjected to the Town by our vendor, GFL. The current contract with GFL expires on June 30, 2022 and the Town intends to renew this contract accordingly. This budget will be updated as contract terms are

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refined, however, in the interim a 5% increase has been assigned to our rates. The base rate will increase to \$210, up from \$200, for our annual total applied to our tax bills, and other sanitation rates will increase by 4.2% on average.

The Pittsboro Fire Department is requesting a tax rate of 12.65 for Fiscal Year 2022-23. This tax rate, the same as Fiscal Year 2021-2022, provides a 12% increase to the overall operating expense in their Fiscal Year 2022-2023 request. In Fiscal Year 2020-21, the operating expense portion of the Fire budget requested of the Town of Pittsboro was equal to \$727,650. In our current fiscal year, Fiscal Year 2021-22, the Town was requested to contribute \$975,796, or an 34% increase year to year compared. For Fiscal Year 2022-2023, Pittsboro Fire is requesting \$1,141,468, or an 17% increase year to year compared, from the Town inclusive of the first debt service payment for the new ladder truck apparatus equal to \$51,000.

Other notable project requests in Fiscal Year 2022-2023 include an appropriation to Affordable Housing in an amount equivalent to one (1) penny (\$85,353), an appropriation to the Pittsboro Boys & Girls Club (\$30,000) as part of a continued services contract for recreation services, a new allocation for urban forestry (\$10,000) as we strive towards fulfilling the requirements of becoming a Tree City USA and our climate change initiatives, a sidewalk project along Pittsboro Elementary School Road (\$210,000) 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, matching funds for additional NCDOT TAP funds projects for ADA improvements along our sidewalk infrastructure in Town (\$10,000), the continuation of contracted Code Enforcement in the Planning Department (\$25,000) as we continue our efforts of greater outreach in our code compliance endeavors, a new comfort station (restrooms facility) at Mary Hayes Barber Holmes Park (\$150,000) that is a public-private partnership with the Holmes family with the Holmes family contributing 50% of the projects costs equal to \$75,000 and the Town contributing the remaining 50% of the projects costs, playground improvements in our Town parks (\$100,000), the reconstruction of the tennis courts at McClenahan Park (\$125,000), and the next phase of work at Lewis Freeman Park (\$50,000). Investment in a future Town Hall has stalled due to dramatic construction cost increases that have led to the project costs increasing from its initial estimate of approximately \$16 million in 2019 to now almost \$26 million in 2022. However, the Town is investing in space solutions for a new Town Hall or interim space for Town Administration staff with an allocation of \$105,000. The Town is also investing in space needs studies towards future projects for a future Police Department facility (\$100,000) and studies considering the revamping or additional facilities for Public Works (\$50,000). The Community House is also a high priority in this year's budget with a \$500,000 allocation for a restoration project and ADA improvements at this historic Town facility.

In addition to the new projects listed above, the Fiscal Year 2022-2023 budget includes a few new employee positions. Continuing our efforts from Fiscal Year 2021-2022, as the Town continues to grow, the demand on staff increases as well and we are again seeking to add a couple of key positions to our employee base. For Fiscal Year 2022-2023, while numerous positions are needed, we found the following most necessary within our current funding and space restraints: In the Parks and Recreation Department we are adding a Recreation Coordinator and a Parks Maintenance Superintendent to increase our Parks and Recreation efforts.

The Fiscal Year 2022-2023 proposed budget also includes notable adjustments to our departmental budgets listed in the budget ordinance. Department budget 6300 titled "Chatham Park" is being removed. This departmental budget was previously programmed into the annual operating budget for the Town to account for Chatham Park-related Town expenses as part of an revenue guarantee agreement with Chatham Park Investors. This agreement established a financial contribution of \$300,000 annually as a

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means to allow the Town to escalate its staffing to handle the expected growth from the Chatham Park development. The agreement specified that Chatham Park Investors would pay at least \$300,000 to the Town, either by tax burden or cash payment with the cash payment diminishing commensurate with each annual increase of tax burden. The tax burden of Chatham Park related development property now exceeds \$300,000, so this independent accounting is no longer necessary with no more required payments to compensate the Town for the guaranteed amount, so we are therefore removing the “Chatham Park” departmental budget, department 6300, from the FY 2022-2023 budget ordinance. Department Budget 6400 formerly known as “Main Street/Downtown” is being re-titled “Downtown”. The Town’s Main Street affiliate program will remain, but its administration and oversight will return to a Town-operated department. The renaming of this department is to assist in the understanding that the agreement with the 501(c)(3) entity that was contracted to operate the Town’s Main Street program is now null and void. The expenses shown in this departmental budget will remain with the Town and be managed similar to other Town departments.

ENTERPRISE FUND

The Enterprise Fund budget for Fiscal Year 2022-2023 represents a decrease in overall expense with an operational-focused approach to improve our utility infrastructure and targeting one-time revenues in the form of rollover dollars, loans, or grants to catch up on projects from previous years not yet completed. We are also seeking to improve our fund balance position depleted by water quality expenditures over the last two (2) fiscal years. 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 by programming as many projects from our revised Capital Improvements Plan as our available dollars allow.

Enterprise Fund expenditures are \$5,763,761, compared to \$6,219,162 in Fiscal Year 2020-2021, representing a 7.3% decrease in expense compared to Fiscal Year 2021-22 budget. Included in these expenditures is a \$8,346 transfer to our Enterprise Fund Available Retained Earnings Balance. Our debt service liabilities remain minimal as we have \$129,551 in principal payments and \$14,704 in interest in Enterprise Fund expense in Fiscal Year 2022-2023. 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 Town completed a 20-year Water and Sewer Capital Improvements Plan (CIP), completed our engineering consultant Freese and Nichols, Inc. in coordination with Town staff in Fiscal Year 2021-2022. The 20-year horizon total expense produced a total need of \$570 million for water and sewer projects. This total financial need far surpasses the Town’s ability to respond as scheduled in the CIP, therefore the Town is continuing to work on the project costs and project schedules to best deliver a sequence for implementation of these much-needed water and sewer projects. The projects identified in the 20-year Water and Sewer CIP are largely absent from our Fiscal Year 2022-2023 budget due to unaffordability and continued CIP refinement efforts. Thus, this budget presents a modest capital project list with much of the work program for Fiscal Year 2022-2023 being projects past due in their delivery schedules as an interim step before full implementation and programming of the 20-year Water and Sewer CIP in the future.

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The proposed Fiscal Year 2022-2023 budget includes a 15% increase to both water and sewer rates, inclusive of both availability and consumption charges. This 15% includes a 4.2% increase pursuant to the Federal Bureau of Labor Statistics CPI-U for February 2021 – February 2022 for Water and Sewerage Maintenance. The remainder of the proposed rate increases is to cover our escalated costs in materials, supplies, employee expense, and to recuperate our available retained earnings balance that has been dramatically affected with cash draws to pay for the advanced treatment projects at our water treatment plant. To this end, the Fiscal Year 2022-2023 budget increases the utility bill for our average user (3/4" meter with 3,000 gallons of consumption) by \$13.60 per month or \$163.20 per year.

Water treatment plant related projects lead our capital project program with the anticipated completion of the "Fast-Track" advanced water treatment project at our Water Treatment Plant (\$3.093 million) in July 2022, continuation of the Town's partnership in the Western Intake Partnership to bring water to town from Jordan Lake in the year 2030 (\$383,705). It is anticipated that a couple of previous fiscal year projects such as CCTV and manhole relining will carry over into the new fiscal year work program as well. We also intend to fund again our expected pipe betterment work (\$70,000) to create a more modern utility system as opportunities arise with other utility projects.

The Fiscal Year 2022-2023 budget includes a two new employee positions in the Enterprise Fund both seeking to address our increased demand with utility metering with continued construction and meter-related requests. The first new position is a position that will split the duties of the currently authorized Accounts Payable Specialist position into two positions. We will retain the Accounts Payable Specialist and have that position split between the General Fund and the Enterprise Fund and add a Utility Account Specialist (January 1, 2023 hire date) in the Enterprise Fund. The second new position is an additional Meter Reader position (January 1, 2023 hire date) to accommodate the increased demand of meter-related field work.

CAPITAL PROJECT FUNDS

The Town is continuing its utilization of Capital Project Funds in Fiscal Year 2022-2023 as we continue to invest in long-term capital projects. In Fiscal Year 2022-2023, with the adoption of the proposed budget: Fund 840 *Sidewalks and Greenways* will see appropriations of \$220,000 for the TARPO Sidewalk Project along Pittsboro Elementary School Road (\$210,000) and matching funds for NCDOT TAP fund projects (\$10,000). Fund 850 *Affordable Housing* will see appropriations of \$85,353, equivalent to one (1) penny of ad valorem revenue for affordable housing efforts. Fund 860 *Police Station*, a new Capital Project Fund for Fiscal Year 2022-2023 is receiving \$100,000 for space needs and planning study and capital reserve for a future new Town police department facility. Similarly, Fund 870 *Buildings and Grounds*, also new for Fiscal Year 2022-2023 is receiving \$50,000 for space needs and planning study and capital reserve to evaluate our current Public Works facility and plan for necessary future expansion. Fund 940 *Town Hall* is seeing an appropriation of \$105,000. The appropriation for Fund 990 totals \$925,000 which includes a new comfort station (restrooms facility) at Mary Hayes Barber Holmes Park (\$150,000) that is a public-private partnership with the Holmes family with the Holmes family contributing 50% of the projects costs equal to \$75,000 and the Town contributing the remaining 50% of the projects costs, the next phase of the Lewis Freeman Park construction (\$50,000), miscellaneous playground improvements (\$100,000), tennis court reconstruction at McClenahan Park (\$125,000) and Community House restoration and ADA improvements (\$500,000), respectively.

On the primarily Enterprise Fund-related side of our Capital Project Fund efforts, the Town has planned appropriations to Capital Project Funds 550, 560, and 570. Fund 550 *Water Plant Improvements* will see

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appropriations of \$383,705 for our Jordan Lake Allocation (\$12,000) and the Western Intake Partnership (\$371,705). Fund 560 *Water Extensions and Maintenance* will see appropriations of \$35,000 for miscellaneous and expected water line pipe betterment/upsizing projects. Fund 570 *Sewer Extensions and Maintenance* will see appropriations of \$35,000 for miscellaneous and expected sewer line pipe betterment/upsizing projects.

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 ratepayers, and all who make Pittsboro an exceptional place to live and conduct business that I submit this Annual Budget for Fiscal Year 2022-2023 to the Board of Commissioners for consideration and adoption.

In Service,



Chris Kennedy, Town Manager

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Budget Ordinance - Fiscal Year 2022 - 2023

Be it ordained by the Board of Commissioners of the Town of Pittsboro, North Carolina, this 23rd day of May, 2022, 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 2022	\$3,726,088
Ad valorem taxes for (prior years)	18,000
Tax penalties and interest	6,000
Local Option Sales Tax	1,345,000
Hold Harmless Tax	390,000
Powell Bill	125,000
License and permits	36,050
Utilities/Cable franchise taxes	217,400
Video Sales tax	26,000
Interest earned on fund balance	2,500
Solid Waste Revenues	509,040
ABC Revenues	66,000
Recreation/Community Bldg. Rent	37,335
Telecommunications tax	19,000
Other Revenues	1,123,850
Fund Balance Appropriation	1,679,437
Total General Fund Revenues	\$9,326,700
 <i>B. Expenditures authorized Departments</i>	
Governing Board	\$200,079
Administration	715,512
Legal	71,500
Engineering	542,752
Planning	848,742
Police	2,024,152
Fire	1,141,468
Public Works	737,504
Public Buildings & Grounds	100,640
Sanitation	509,040
Debt Service	124,233
Recreation	740,725
Downtown	85,000
Transfer to Capital Projects	1,485,353
Total General Fund Expenditures	\$9,326,700

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Section II.	Enterprise Fund
A. Revenues Anticipated	
<u>Source</u>	<u>Amount</u>
Water Charges	\$2,815,200
Reused Water Charges	77,126
Wastewater Charges	2,042,400
Interest Earned on fund balance	1,500
Penalties and Reconnect Fees	35,000
Credit Card Payment Fee	11,500
Other Revenues	85,000
ARP Federal Funds	696,035
Fund balance appropriated	0
Transfer from SDF Capital Reserve Fund	0
Total Enterprise Fund Revenues	\$5,763,761

B. Expenditures Budgeted	
Department	
Administration	\$1,122,649
Water Treatment Plant	1,618,855
Wastewater Treatment Plant	902,956
Public Utility Maintenance	816,959
Debt Service	144,255
Transfer to Capital Projects	1,149,740
Transfer to Enterprise Fund Balance	8,346
Total Enterprise Fund Expenditures	\$5,763,761

Section III. Capital Reserve Funds

General Fund – Capital Reserve Fund (720)

Revenues	
Investment Earnings	\$10.00
Total Revenues	\$10.00

Expenditures	
Reserved for Future Expenditures	\$10.00
Total Expenditures	\$10.00

Enterprise Fund – Capital Reserve Fund – System Development Fees (700)

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

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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 (840)

Revenues	
Transfer from General Fund	\$220,000.00
Total Revenues	\$220,000.00

Expenditures	
TARPO Sidewalk	\$210,000.00
NCDOT TAP	\$10,000.00
Total Expenditures	\$220,000.00

General Fund – Affordable Housing Project (850)

Revenues	
Transfer from General Fund	\$85,353.00
Total Revenues	\$85,353.00

Expenditures	
Reserve for Future Improvements	\$85,353.00
Total Expenditures	\$85,353.00

General Fund – Town Hall Project (940)

Revenues	
Revenues	\$105,000.00
Total Revenues	\$105,000.00

Expenditures	
Expenditures	\$105,000.00
Total Expenditures	\$105,000.00

General Fund – PESR Culvert Project (970)

Revenues	
Revenues	\$0.00
Total Revenues	\$0.00

Expenditures	
Expenditures	\$0.00
Total Expenditures	\$0.00

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General Fund – Traffic Circle Project (980)

Revenues	
Revenues	\$0.00
Total Revenues	\$0.00
Expenditures	
Expenditures	\$0.00
Total Expenditures	\$0.00

General Fund – Parks and Recreation Project (990)

Revenues	
Transfer from General Fund	\$925,000.00
Total Revenues	\$925,000.00
Expenditures	
Playground Improvements	\$100,000.00
Lewis Freeman Park	\$50,000.00
Tennis Courts	\$125,000.00
Community House	\$500,000.00
Mary Hayes Barber Holmes Bathrooms	\$150,000.00
Total Expenditures	\$925,000.00

Enterprise Fund – Water Plant Improvements Project (550)

Revenues	
Transfer from Enterprise Fund	\$383,705.00
Total Revenues	\$383,705.00
Expenditures	
Western Intake Partnership	\$371,705.00
Jordan Lake Partnership	\$12,000.00
Total Expenditures	\$383,705.00

Enterprise Fund – Water Extensions and Maintenance Project (560)

Revenues	
Transfer from Enterprise Fund	\$35,000.00
Total Revenues	\$35,000.00
Expenditures	
MISC Betterment	\$35,000.00
Total Expenditures	\$35,000.00

Enterprise Fund – Sewer Extensions and Maintenance Project (570)

Revenues	
Transfer from Enterprise Fund	\$35,000.00
Total Revenues	\$35,000.00

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<u>Expenditures</u>	
MISC Betterment	\$35,000.00
Total Expenditures	\$35,000.00

Enterprise Fund – Haw River Intake Improvement Project (650)

<u>Revenues</u>	
Revenues	\$0.00
Total Revenues	\$0.00

<u>Expenditures</u>	
Expenditures	\$0.00
Total Expenditures	\$0.00

Enterprise Fund – Sanford Forcemain Project (920)

<u>Revenues</u>	
Revenues	\$0.00
Total Revenues	\$0.00

<u>Expenditures</u>	
Expenditures	\$0.00
Total Expenditures	\$0.00

Enterprise Fund – Wastewater Asset Inventory and Assessment (AIA) Project (930)

<u>Revenues</u>	
Revenues	\$0.00
Total Revenues	\$0.00

<u>Expenditures</u>	
Expenditures	\$0.00
Total Expenditures	\$0.00

Enterprise Fund – Hearne Road Project (950)

<u>Revenues</u>	
Revenues	\$0.00
Total Revenues	\$0.00

<u>Expenditures</u>	
Expenditures	\$0.00
Total Expenditures	\$0.00

Enterprise Fund – Water Asset Inventory and Assessment (WAIA) Project (960)

<u>Revenues</u>	
Revenues	\$0.00
Total Revenues	\$0.00

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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 2022-2023.

Section VI. Tax Rate Established

An ad valorem tax rate of \$0.44 per \$100.00 assessed value is set for the official tax rate for the Town of Pittsboro for Fiscal Year 2022-2023. This rate is based on the most recent valuation and uses an anticipated collection rate of 97.5%. One cent will generate approximately \$85,353 in real and personal property taxes.

Section VII. General Fund Fees and Charges for Service

A. Residential solid waste and recycling collection and disposal

1. Base Rate. \$210.00 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.

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

	Every Other Week	1 per Week	2 per Week
Roll Cart	-	\$19.00	-
Recycle Cart	\$4.25	-	-
4 yard Dumpster	\$28.25	\$56.50	\$113.00
4 yard Compact Dumpster	\$94.00	\$188.00	\$376.00
6 yard Dumpster	\$42.50	\$85.00	\$170.00
6 yard Compact Dumpster	\$109.00	\$218.00	\$436.00
8 yard Dumpster	\$56.50	\$113.00	\$226.00
8 yard Compact Dumpster	\$134.50	\$269.00	\$538.00

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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	\$ 200.00
d. Zoning Conformity/Compliance Letter	\$ 150.00
e. Rezoning	\$2,000.00 + \$25/acre
f. MUPD Rezoning (cost of technical review plus)	\$2,875.00 + \$25/acre
g. Conditional Zoning (cost of technical review plus)	\$2,875.00 + \$25/acre
h. Planned Develop. District Zoning (cost of tech review plus)	\$2,875.00 + \$25/acre
i. Small Area Plan (cost of tech review plus)	\$ 825.00 + \$20/acre
j. Special Use Permit	\$2,875.00
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)	\$1,725.00 + \$25/acre
iii. Non-residential	\$1,725.00 + \$25/acre
iv. Major Amendments	One-half original fee
v. Minor Amendments	\$ 230.00
vi. Additional Review Fee (each additional past 2 reviews)	One-half original fee
o. Construction Drawing Plan Review	\$ 575.00
p. Variance/Appeal	\$ 250.00
q. Petition for Annexation	No Charge
r. Signs:	
i. Temporary	\$ 115.00
ii. Free Standing	\$ 173.00
iii. Wall Sign	\$ 173.00
iv. Minor Modification (change of 25% or less to existing)	\$ 58.00
v. Master Sign Plan Review Fee	\$1,150.00
s. Plat Review	
i. Minor Subdivision Final Plat Review	\$ 250.00 + \$10/lot
ii. Major Subdivision Final Plat Review	\$ 575.00 + \$25/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. Engineering Plan Review and Inspection Fees*

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- a. Residential Construction Drawing Plan Review \$ 863.00 + \$25/acre
- b. Non-Residential Construction Drawing Plan Review \$1,725.00 + \$25/acre
- c. Additional Review Fee (each additional past 2 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)	\$2.00 /linear foot/lane
Public Sidewalk/Greenway	\$2.00 /linear foot

- e. As-built Review Fee \$ 345.00
- f. Flood Plain Determination
 - i. Residential \$ 50.00
 - ii. Non-Residential \$ 173.00
 - iii. Flood Plain Development Permit (Not with CD Review) \$ 863.00
- g. Riparian Buffer Authorization Certificate \$ 575.00
- h. Stream Origin Verification (if field visit is required by Town) \$ 144.00 /hour
- i. Traffic Analysis \$ 500.00 + actual cost

3. Subdivision Application Fees (includes 2 reviews plus “for approval” set)

- a. Minor Subdivision (1-5 lots) \$ 250.00 /lot
- b. Major Subdivision (6 or more lots) \$4,025.00 + \$25/lot
- c. Additional Review Fee (each additional past 2 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 2 reviews) One-half original fee
- e. Open Space Payment in Lieu of Provision
- f. Recreation Payment in Lieu of Provision
- g. Sidewalks Payment in Lieu of Provision 125% of estimated cost of improvements
- e. Subdivision Improvement Agreement
 - i. Review Fee \$1,500.00
 - ii. Escalation Factor 125% of estimated cost of improvements

4. Driveway Permit & Encroachment Review Fee \$173.00

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

D. Stormwater Ordinance Fees.

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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 \$575.00 + \$150.00/acre
 2. Additional Review Fee (each additional past 3) One-half original fee
 3. SCM As-Built Review Fee \$345.00 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.
 3. Rock Ridge Frisbee Golf. 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 \$750.00 per day for Residents and \$1,500.00 per day for Non-Residents. Refundable Deposit is \$250.00. Renting Party is responsible for leaving building and grounds clean 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.
- G. Event Application Fee - \$75.00
- H. Affordable Housing Density Credit Payment - \$85,000.00

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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	\$ 23.00	\$ 46.00	\$ 20.41	\$ 40.83
Meters > 1 inch	\$ 42.26	\$ 84.53	\$ 37.84	\$ 75.67
 Plus a monthly usage fee per 1,000 gallons				
0 to 2,000 gallons	\$ 8.51	\$ 17.02	\$ 10.58	\$ 21.16
2,001 to 6,000 gallons	\$ 9.95	\$ 19.90	\$ 12.71	\$ 25.42
> 6,000 gallons	\$ 11.85	\$ 23.69	\$ 15.18	\$ 30.36

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 \$11.85 per 1,000 gallons for Inside Water accounts and at the rate of \$23.69 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 \$17.02 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, for 2.5" is \$400 and for 3" is \$500.

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3. Hydrant Bulk Water can be purchased at a rate of \$17.02 per 1,000 gallons.

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	\$50.00/month
2. 4" fire suppression service	\$70.00/month
3. 6" fire suppression service	\$85.00/month
4. 8" fire suppression service	\$105.00/month
5. 12" fire suppression service	\$310.00/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	\$2.00/linear foot
Water and Sewer and Reclaimed Taps	\$104.00/tap
Pump Station Inspection	\$1,725.00

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

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associated extension of the Town's Utility System. The connection needs to be inspected by the Town prior to setting up a utility account.

J. <u>Meter Fee.</u>	
1. 3/4" meter	\$500.00
2. 1" meter	\$675.00
3. 2" meter	\$2,400.00

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

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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; 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.

SECTION XI. Fund Balance Policy

The Local Government Commission (LGC) recommends that North Carolina governments retain an amount of unappropriated fund balance at least equal to 8% of the budget appropriations. The percentage suggestion is also referred to as the "Restricted - Stabilization" rate.

Fund Balance is considered to be one of the key indicators of the financial condition of the Town. Fund Balance is used to meet seasonal cash flow shortfalls, economic downturns, or a local disaster. This budget shall provide for an anticipated fund balance for the General Fund and Enterprise Fund.

Key purposes for maintaining healthy fund balance include:

- Having a reserve for emergencies as in the case of weather-related events such as flooding, ice and snowstorms, hurricanes, tornados, and other natural disasters.
- Providing a sufficient cash flow for the Town given the amount of revenues received monthly is not consistent and the tax rate cannot be changed during the fiscal year even if cash flow problems develop.
- Resilience with unforeseen shortfalls in revenues.

The Town's policy is to maintain an unappropriated balance in the General Fund and Enterprise Fund equal to 15% of the General Fund and Enterprise Fund budget operating expenditures. Generally, the Town will not use unappropriated or available (unrestricted, unassigned) fund balance towards operating expenses.

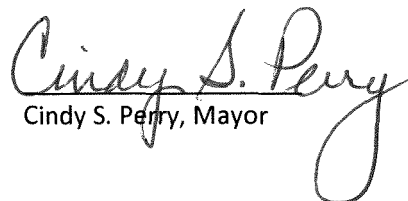
This Ordinance, budget document, the adopted Capital Improvement Plan and supporting capital project ordinances shall be the basis of the financial plan for the Town of Pittsboro Government during the 2022-2023 fiscal year. The Budget Officer shall administer the budget and he shall insure that operating 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 23rd day of May 2022.

ATTEST:




Paul S. Messick, Jr., Interim Town Clerk


Cindy S. Perry, Mayor

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OPERATING BUDGET - GENERAL FUND

GENERAL FUND REVENUES

Account Object Code	Account Description	2020-21 Actual	2020-21 Budget	2021-22 Budget	2022-23 Recommended	% Increase From Previous Year Budget
4100-41100	TAXES - PRIOR YEARS	\$25,432	\$20,000	\$18,000	\$18,000	0.0%
4100-41130	PUBLIC SERVICE UTILITY TAX	\$26,629	\$29,000	\$27,000	\$27,500	1.9%
4100-41000	AD VALOREM TAXES	\$2,287,396	\$2,231,661	\$3,049,261	\$3,418,588	12.1%
4100-41121	MOTOR VEHICLE TAXES	\$267,821	\$200,000	\$230,000	\$300,000	30.4%
4100-41105	TAX INTEREST AND PENALTIES	\$10,087	\$6,000	\$6,000	\$6,000	0.0%
4100-41200	RENTAL VEHICLE TAX	\$8,543	\$5,000	\$7,500	\$7,500	0.0%
4100-41225	BEER AND WINE LICENSES	\$665	\$500	\$500	\$500	0.0%
4100-44100	INTEREST INCOME	\$2,122	\$3,000	\$2,500	\$2,500	0.0%
4100-46100	MISCELLANEOUS REVENUES	\$62,281	\$15,000	\$10,000	\$10,000	0.0%
4100-43100	SITE PLAN REVIEW	\$9,389	\$10,000	\$170,000	\$170,000	0.0%
4100-43105	ZONING PERMIT FEES	\$44,238	\$28,050	\$28,050	\$35,550	26.7%
4100-43110	PLANNING ADMIN/PUBLIC HEARING FEE	\$0	\$400	\$400	\$400	0.0%
4100-43115	VEHICLE TOWING AND STORAGE	\$0	\$0	\$0	\$0	N/A
4100-43120	SUBDIVISION REVIEW FEES	\$12,740	\$36,500	\$170,000	\$170,000	0.0%
4100-43121	SMALL AREA PLAN FEES	\$0	\$0	\$0	\$0	N/A
4100-43125	STORMWATER FEES	\$43,348	\$59,000	\$170,000	\$170,000	0.0%
4100-43130	CONSTRUCTION INSPECTION FEES	\$69,551	\$75,000	\$220,000	\$220,000	0.0%
4100-46110	OUTSOURCE REVIEW FEE	\$51,696	\$50,000	\$0	\$0	N/A
4100-43135	ENGINEERING REVIEW FEE	\$46,068	\$5,500	\$105,000	\$105,000	0.0%
4100-41230	UTILITY FRANCHISE TAX	\$183,214	\$121,800	\$178,900	\$178,900	0.0%
4100-41231	NATURAL GAS TAX	\$16,989	\$10,000	\$11,000	\$11,000	0.0%
4100-41232	TELECOMMUNICATIONS SERVICE TAX	\$17,995	\$21,000	\$21,000	\$19,000	-9.5%
4100-41233	VIDEO PROGRAMMING TAX	\$27,364	\$27,500	\$27,500	\$26,000	-5.5%
4100-41250	SOLID WASTE DISPOSAL TAX	\$3,493	\$3,150	\$3,200	\$3,200	0.0%
4100-41201	LOCAL GOVT SALES TAX (Article 39)	\$517,232	\$395,200	\$489,000	\$575,000	17.6%
4100-41202	HALF CENT SALES TAX (Article 40)	\$352,237	\$280,600	\$332,000	\$380,000	14.5%
4100-41203	HALF CENT SALES TAX (Article 42)	\$275,268	\$211,300	\$261,000	\$300,000	14.9%
4100-41204	HALF CENT SALES TAX (Article 44)	\$84,394	\$74,100	\$85,300	\$90,000	5.5%
4100-41205	HOLD HARMLESS TAX	\$360,381	\$290,900	\$330,000	\$390,000	18.2%
4100-41234	BEER AND WINE TAX	\$19,492	\$19,000	\$19,000	\$19,000	0.0%

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OPERATING BUDGET - GENERAL FUND

GENERAL FUND REVENUES

Account Object Code	Account Description	2020-21 Actual	2020-21 Budget	2021-22 Budget	2022-23 Recommended	% Increase From Previous Year Budget
4100-45100	POWELL BILL	\$123,012	\$130,000	\$125,000	\$125,000	0.0%
4100-42500	ABC REVENUES	\$56,582	\$140,000	\$250,000	\$58,000	-76.8%
4100-45105	ABC REVENUES (LAW ENFORCEMENT)	\$10,440	\$8,000	\$8,000	\$8,000	0.0%
4100-43150	OFFICERS FEES/CLERK OF COURT	\$509	\$750	\$750	\$750	0.0%
4100-43155	OFF-DUTY POLICE OFFICER FEE	\$0	\$0	\$0	\$0	N/A
4100-45110	CHATHAM PARK DEVELOPMENT	\$165,042	\$165,000	\$145,000	\$0	N/A
4100-43200	RECREATION REVENUES	\$705	\$5,000	\$5,000	\$6,500	30.0%
4100-43205	REC. FEE - PAY IN LIEU OF	\$0	\$10,300	\$5,000	\$5,000	0.0%
4100-43140	SIDEWALK IN LIEU FEE	\$0	\$0	\$0	\$0	N/A
4100-42100	CHATHAM COUNTY RECREATION GRANT	\$23,075	\$23,075	\$23,335	\$23,335	0.0%
4100-41227	CONTROLLED SUBSTANCE TAX	\$3	\$0	\$0	\$0	N/A
4100-45120	DUKE EV GRANT	\$0	\$0	\$0	\$0	N/A
4100-45130	WELLNESS GRANT	\$0	\$2,500	\$2,500	\$2,500	0.0%
4100-42130	TARPO FUNDS	\$0	\$0	\$160,000	\$168,000	5.0%
4100-42110	FEMA FUNDS	\$0	\$26,649	\$26,649	\$0	N/A
4100-43175	COMMUNITY HOUSE RENTS	-\$220	\$7,000	\$3,500	\$2,500	-28.6%
	SHELTER RENTS	\$0	\$0	\$0	\$5,000	#DIV/0!
4100-43300	TIPPING/LANDFILL REVENUE	\$494,633	\$480,000	\$484,800	\$509,040	5.0%
	DONATION	\$0	\$0	\$0	\$75,000	#DIV/0!
4100-46200	INSURANCE PROCEEDS	\$1,809	\$0	\$0	\$0	N/A
4100-49000	LOAN PROCEEDS	\$145,500	\$145,500	\$0	\$0	N/A
4100-46300	SALE OF FIXED ASSETS	\$140	\$5,000	\$5,000	\$5,000	0.0%
4100-46310	CRF FUNDS	\$206,331	\$206,331	\$0	\$0	N/A
9510-95100	FUND BALANCE APPROPRIATED	\$0	\$34,786	\$65,000	\$1,679,437	2483.7%
9500-95000	TRANSFER FROM CAPITAL RESERVE	\$0	\$0	\$0	\$0	N/A
	POWELL BILL FUND BALANCE APPROPRIATED	\$0	\$0	\$0	\$0	N/A
	TOTAL OPERATING	\$6,053,622	\$5,619,051	\$7,281,645	\$9,326,700	28.1%

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GENERAL FUND EXPENDITURES

Account Object Code	Account Description	2020-21 Actual	2020-21 Budget	2021-22 Budget	2022-23 Requested	% Increase From Previous Year Budget
9100-51000	PRINCIPAL	\$78,424	\$78,424	\$115,879	\$118,771	2.5%
9200-51000	INTEREST	\$7,625	\$7,625	\$8,354	\$5,462	-34.6%
	TOTAL DEBT SERVICE	\$86,050	\$86,050	\$124,233	\$124,233	0.0%
51020	SALARIES	\$1,217,351	\$1,673,347	\$2,207,176	\$2,443,170	10.7%
51021	TEMPORARY SALARIES	\$18,648	\$59,000	\$36,500	\$26,500	-27.4%
51024	OVERTIME SALARIES	\$51,321	\$52,500	\$53,500	\$52,000	-2.8%
51026	ADVISORY BOARD SALARIES	\$900	\$2,800	\$1,500	\$1,500	0.0%
51030	SPECIAL EVENTS SALARIES	\$3,801	\$45,000	\$37,400	\$0	N/A
51050	FICA	\$116,460	\$140,197	\$181,936	\$196,249	7.9%
51060	GROUP HEALTH INSURANCE	\$264,238	\$291,722	\$363,170	\$391,316	7.8%
51070	RETIREMENT	\$149,315	\$179,109	\$268,517	\$324,292	20.8%
51071	SPECIAL RETIREMENT - 401K	\$70,446	\$86,413	\$114,904	\$130,089	13.2%
51072	SEPARATION BENEFIT	\$44,283	\$42,174	\$42,174	\$42,174	0.0%
51080	UNEMPLOYMENT COMPENSATION	\$0	\$0	\$0	\$0	N/A
57542	WORKMEN'S COMP INSURANCE	\$43,178	\$43,535	\$43,150	\$43,550	0.9%
	TOTAL PERSONNEL	\$1,979,941	\$2,615,798	\$3,349,927	\$3,650,839	9.0%
53040	PROFESSIONAL SERVICES	\$781,650	\$781,650	\$1,035,796	\$1,211,468	17.0%
53041	LEGAL SERVICES	\$0	\$15,000	\$0	\$500	#DIV/0!
63074	COMMUNITY POLICING SUPPORT	\$4,068	\$6,500	\$6,500	\$6,500	0.0%
61100	TRAVEL/TRAINING	\$11,190	\$27,250	\$42,450	\$81,450	91.9%
53110	TELEPHONE	\$34,225	\$35,200	\$43,309	\$44,808	3.5%
52111	POSTAGE	\$1,888	\$3,000	\$4,750	\$4,950	4.2%
	SPECIAL EVENT SPONSORSHIP	\$0	\$0	\$0	\$32,000	#DIV/0!
	EMPLOYEE APPRECIATION	\$0	\$0	\$0	\$5,000	#DIV/0!
52120	SAFETY SUPPLIES	\$4,891	\$6,500	\$7,050	\$7,900	12.1%
53130	UTILITIES	\$73,621	\$95,750	\$101,340	\$93,980	-7.3%
63140	SUSTAINABLE ENVIRONMENTAL PROGRAM	\$0	\$0	\$0	\$0	N/A
53150	BUILDINGS & GROUNDS MAINTENANCE	\$13,383	\$47,500	\$47,500	\$164,060	245.4%

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GENERAL FUND EXPENDITURES

Account Object Code	Account Description	2020-21 Actual	2020-21 Budget	2021-22 Budget	2022-23 Requested	% Increase From Previous Year Budget
53160	EQUIPMENT MAINTENANCE	\$8,653	\$30,750	\$27,750	\$15,750	-43.2%
53170	AUTOMOTIVE M & R	\$22,162	\$34,250	\$34,500	\$41,950	21.6%
53260	ADVERTISING	\$5,109	\$2,700	\$5,800	\$11,900	105.2%
52310	AUTOMOTIVE & EQUIPMENT FUEL	\$34,345	\$47,250	\$51,250	\$79,000	54.1%
52330	DEPARTMENTAL SUPPLIES	\$74,522	\$85,750	\$112,530	\$116,710	3.7%
53331	TAX BILLING & COLLECTION	\$14,835	\$13,000	\$14,000	\$14,500	3.6%
53336	CLEANING SERVICE	\$9,635	\$9,800	\$9,800	\$9,800	0.0%
52340	PRINTING	\$0	\$2,250	\$14,550	\$18,050	24.1%
53360	UNIFORMS	\$6,619	\$18,750	\$19,400	\$25,925	33.6%
60400	POWELL BILL	\$55,083	\$150,000	\$125,000	\$125,000	0.0%
53450	CONTRACTED SERVICES	\$666,162	\$746,761	\$902,012	\$1,151,913	27.7%
63452	MAIN STREET FAÇADE IMPROVEMENTS	\$15,000	\$15,000	\$0	\$15,000	#DIV/0!
53460	MAIN STREET/DOWNTOWN	\$81,000	\$81,000	\$65,000	\$0	N/A
63470	OUTSOURCE REVIEW	\$44,094	\$50,000	\$350,000	\$150,000	-57.1%
60480	ECONOMIC DEVELOPMENT	\$7,467	\$7,000	\$8,000	\$8,000	0.0%
63490	STORM WATER PROGRAM	\$2,189	\$2,000	\$1,500	\$2,187	45.8%
53500	WELLNESS SERVICES	\$0	\$2,500	\$2,500	\$2,500	0.0%
64520	FEMA	\$0	\$26,649	\$26,649	\$0	N/A
60530	DUES AND SUBSCRIPTIONS	\$24,199	\$26,300	\$30,375	\$45,724	50.5%
65575	PARK REIMBURSEMENT	\$24,507	\$24,507	\$0	\$0	N/A
57539	REAL & PERSONAL PROPERTY INSURANCE	\$1,500	\$1,500	\$2,200	\$2,200	0.0%
57540	GENERAL LIABILITY INSURANCE	\$18,509	\$18,450	\$19,250	\$18,000	-6.5%
57541	AUTO INSURANCE	\$12,282	\$15,800	\$17,300	\$16,800	-2.9%
57543	INSURANCE DEDUCTIBLE	\$0	\$0	\$0	\$0	N/A
53601	DRAINAGE AND STORM WATER	\$38,700	\$50,000	\$0	\$0	N/A
58741	COPIER LEASE	\$4,668	\$5,600	\$5,600	\$6,200	10.7%
58742	OFFICE SPACE LEASE	\$35,077	\$34,505	\$37,800	\$47,800	26.5%
58743	PLOTTER LEASE	\$1,708	\$2,400	\$6,000	\$8,000	33.3%
53801	CONTINGENCY	\$1,677	\$5,000	\$3,000	\$3,000	0.0%
52941	SEASONAL DECORATIONS	\$9,998	\$10,000	\$12,800	\$13,000	1.6%

Adopted Budget FY 2022 - 2023

GENERAL FUND EXPENDITURES

Account Object Code	Account Description	2020-21 Actual	2020-21 Budget	2021-22 Budget	2022-23 Requested	% Increase From Previous Year Budget
63950	EVENTS & PROGRAMMING	\$3,270	\$10,000	\$9,000	\$1,500	-83.3%
	URBAN FORESTRY	\$0	\$0	\$0	\$10,000	
	TRANSFER TO CAPITAL PROJECTS	\$0	\$0	\$0	\$1,485,353	#DIV/0!
	TRANSFER TO GENERAL FUND BALANCE	\$0	\$0	\$0	\$0	
	TOTAL OPERATING	\$2,147,883	\$2,547,822	\$3,202,261	\$5,098,378	59.2%
55720	CAPITAL OUTLAY - BUILDINGS	\$0	\$0	\$0	\$0	N/A
55740	CAPITAL OUTLAY - EQUIPMENT	\$178,566	\$152,500	\$31,950	\$453,250	1318.6%
55743	CAPITAL OUTLAY - SYSTEM IMPROVEMENT	\$34,556	\$60,619	\$0	\$0	N/A
	TOTAL CAPITAL	\$213,122	\$213,119	\$31,950	\$453,250	1318.6%
	DIVISION TOTAL	\$4,340,945	\$5,462,790	\$6,708,371	\$9,326,700	39.0%

Adopted Budget FY 2022 - 2023

GOVERNING BODY - DEPT 4100

Account Object Code	Account Description	2020-21 Actual	2020-21 Budget	2021-22 Budget	2022-23 Requested	% Increase From Previous Year Budget
51020	SALARIES	\$36,501	\$35,589	\$36,479	\$39,214	7.5%
51050	FICA	\$2,792	\$2,723	\$2,791	\$3,000	7.5%
57542	WORKMEN'S COMP INSURANCE	\$82	\$85	\$100	\$100	0.0%
	TOTAL PERSONNEL	\$39,375	\$38,396	\$39,369	\$42,314	7.5%
61100	TRAVEL/TRAINING	\$20	\$2,000	\$2,000	\$9,000	350.0%
52111	POSTAGE	\$0	\$50	\$50	\$50	0.0%
	SPECIAL EVENT SPONSORSHIP	\$0	\$0	\$0	\$32,000	#DIV/0!
53260	ADVERTISING	\$104	\$50	\$50	\$50	0.0%
52330	DEPARTMENTAL SUPPLIES	\$5,527	\$11,500	\$3,500	\$3,500	0.0%
53450	CONTRACTED SERVICES	\$36,989	\$48,500	\$66,830	\$90,630	35.6%
60480	ECONOMIC DEVELOPMENT	\$7,467	\$7,000	\$8,000	\$8,000	0.0%
60530	DUES AND SUBSCRIPTIONS	\$9,036	\$8,750	\$10,060	\$13,035	29.6%
57540	GENERAL LIABILITY INSURANCE	\$1,312	\$1,500	\$1,500	\$1,500	0.0%
58741	COPIER LEASE	\$0	\$0	\$0	\$0	N/A
	TOTAL OPERATING	\$60,456	\$79,350	\$91,990	\$157,765	71.5%
55720	CAPITAL OUTLAY - BUILDINGS	\$0	\$0	\$0	\$0	N/A
55740	CAPITAL OUTLAY - EQUIPMENT	\$0	\$0	\$0	\$0	N/A
	TOTAL CAPITAL	\$0	\$0	\$0	\$0	N/A
	DIVISION TOTAL	\$99,830	\$117,746	\$131,359	\$200,079	52.3%

Adopted Budget FY 2022 - 2023

ADMINISTRATION - DEPT 4200

Account Object Code	Account Description	2020-21 Actual	2020-21 Budget	2021-22 Budget	2022-23 Requested	% Increase From Previous Year Budget
51020	SALARIES	\$241,848	\$281,089	\$314,923	\$391,231	24.2%
51021	TEMPORARY SALARIES	\$0	\$2,500	\$2,500	\$2,500	0.0%
51024	OVERTIME SALARIES	\$1,203	\$1,000	\$2,500	\$2,500	0.0%
51050	FICA	\$18,395	\$21,771	\$24,474	\$30,312	23.9%
51060	GROUP HEALTH INSURANCE	\$45,244	\$50,269	\$58,350	\$60,683	4.0%
51070	RETIREMENT	\$23,597	\$25,313	\$40,124	\$47,849	19.3%
51071	SPECIAL RETIREMENT - 401K	\$11,472	\$13,754	\$17,581	\$19,686	12.0%
51080	UNEMPLOYMENT COMPENSATION	\$0	\$0	\$0	\$0	N/A
57542	WORKMEN'S COMP INSURANCE	\$942	\$950	\$950	\$950	0.0%
	TOTAL PERSONNEL	\$342,701	\$396,647	\$461,402	\$555,712	20.4%
61100	TRAVEL/TRAINING	\$5,514	\$6,000	\$11,000	\$31,500	186.4%
53110	TELEPHONE	\$7,060	\$8,000	\$9,204	\$10,164	10.4%
52111	POSTAGE	\$371	\$650	\$650	\$650	0.0%
	EMPLOYEE APPRECIATION	\$0	\$0	\$0	\$5,000	#DIV/0!
53160	EQUIPMENT MAINTENANCE	\$0	\$750	\$750	\$750	0.0%
53170	AUTOMOTIVE M & R	\$265	\$500	\$500	\$500	0.0%
53260	ADVERTISING	\$326	\$750	\$750	\$750	0.0%
52310	AUTOMOTIVE & EQUIPMENT FUEL	\$98	\$1,000	\$750	\$1,500	100.0%
52330	DEPARTMENTAL SUPPLIES	\$12,791	\$12,000	\$32,000	\$32,660	2.1%
53331	TAX BILLING & COLLECTION	\$14,835	\$13,000	\$14,000	\$14,500	3.6%
52340	PRINTING	\$0	\$0	\$800	\$800	0.0%
53450	CONTRACTED SERVICES	\$50,884	\$57,500	\$61,870	\$38,276	-38.1%
53500	WELLNESS SERVICES	\$0	\$2,500	\$2,500	\$2,500	0.0%
60530	DUES AND SUBSCRIPTIONS	\$8,066	\$7,500	\$6,600	\$10,200	54.5%
57540	GENERAL LIABILITY INSURANCE	\$3,062	\$3,500	\$3,500	\$3,500	0.0%
57541	AUTO INSURANCE	\$700	\$900	\$900	\$900	0.0%
65575	PARK REIMBURSEMENT	\$24,507	\$24,507	\$0	\$0	N/A
58741	COPIER LEASE	\$1,332	\$1,400	\$1,400	\$1,400	0.0%

Adopted Budget FY 2022 - 2023

ADMINISTRATION - DEPT 4200

Account Object Code	Account Description	2020-21 Actual	2020-21 Budget	2021-22 Budget	2022-23 Requested	% Increase From Previous Year Budget
	TOTAL OPERATING	\$129,811	\$140,457	\$147,174	\$155,550	5.7%
58720	CAPITAL OUTLAY - BUILDINGS	\$0	\$0	\$0	\$0	N/A
58740	CAPITAL OUTLAY - EQUIPMENT	\$3,544	\$0	\$0	\$4,250	#DIV/0!
58743	CAPITAL OUTLAY - SYSTEM IMPROVEMENT	\$34,556	\$25,000	\$0	\$0	N/A
	TOTAL CAPITAL	\$38,099	\$25,000	\$0	\$4,250	#DIV/0!
	DIVISION TOTAL	\$510,611	\$562,104	\$608,576	\$715,512	17.6%

Adopted Budget FY 2022 - 2023

LEGAL - DEPT 4700

Account Object Code	Account Description	2020-21 Actual	2020-21 Budget	2021-22 Budget	2022-23 Requested	% Increase From Previous Year Budget
53040	PROFESSIONAL SERVICES	\$54,000	\$54,000	\$60,000	\$70,000	16.7%
53041	LEGAL SERVICES	\$0	\$15,000	\$0	\$500	#DIV/0!
61100	TRAVEL/TRAINING	\$300	\$750	\$750	\$750	0.0%
60530	DUES AND SUBSCRIPTIONS	\$40	\$250	\$250	\$250	0.0%
	TOTAL OPERATING	\$54,340	\$70,000	\$61,000	\$71,500	17.2%
55720	CAPITAL OUTLAY - BUILDINGS	\$0	\$0	\$0	\$0	N/A
55740	CAPITAL OUTLAY - EQUIPMENT	\$0	\$0	\$0	\$0	N/A
	TOTAL CAPITAL	\$0	\$0	\$0	\$0	N/A
	DIVISION TOTAL	\$54,340	\$70,000	\$61,000	\$71,500	17.2%

Adopted Budget
FY 2022 - 2023

ENGINEERING - DEPT 4800

Account Object Code	Account Description	2020-21 Actual	2020-21 Budget	2021-22 Budget	2022-23 Requested	% Increase From Previous Year Budget
51020	SALARIES	\$40,365	\$92,159	\$176,700	\$185,822	5.2%
51021	TEMPORARY SALARIES	\$0	\$1,500	\$1,500	\$1,500	0.0%
51024	OVERTIME SALARIES	\$0	\$0	\$0	\$2,500	#DIV/0!
51050	FICA	\$2,772	\$7,165	\$13,632	\$14,521	6.5%
51060	GROUP HEALTH INSURANCE	\$3,582	\$12,667	\$21,617	\$43,604	101.7%
51070	RETIREMENT	\$4,173	\$9,409	\$20,418	\$45,470	122.7%
51071	SPECIAL RETIREMENT - 401K	\$2,019	\$4,608	\$8,948	\$18,707	109.1%
51080	UNEMPLOYMENT COMPENSATION	\$0	\$0	\$0	\$0	N/A
57542	WORKMEN'S COMP INSURANCE	\$2,209	\$2,200	\$2,200	\$3,500	59.1%
	TOTAL PERSONNEL	\$55,120	\$129,708	\$245,015	\$315,625	28.8%
61100	TRAVEL/TRAINING	\$0	\$2,000	\$3,200	\$3,800	18.8%
53110	TELEPHONE	\$1,806	\$2,000	\$3,240	\$4,530	39.8%
52111	POSTAGE	\$290	\$250	\$500	\$250	-50.0%
53130	UTILITIES	\$452	\$0	\$0	\$990	#DIV/0!
53170	AUTOMOTIVE M & R	\$82	\$1,000	\$1,500	\$1,300	-13.3%
53260	ADVERTISING	\$1,482	\$250	\$500	\$600	20.0%
52310	AUTOMOTIVE & EQUIPMENT FUEL	\$257	\$500	\$1,500	\$4,000	166.7%
52330	DEPARTMENTAL SUPPLIES	\$7,057	\$1,500	\$6,000	\$3,000	-50.0%
52340	PRINTING	\$0	\$0	\$3,000	\$2,000	-33.3%
53360	UNIFORMS	\$0	\$0	\$525	\$650	23.8%
53450	CONTRACTED SERVICES	\$16,495	\$60,000	\$69,180	\$31,720	-54.1%
63470	OUTSOURCE REVIEW	\$44,094	\$50,000	\$350,000	\$150,000	-57.1%
63490	STORM WATER PROGRAM	\$2,189	\$2,000	\$1,500	\$2,187	45.8%
60530	DUES AND SUBSCRIPTIONS	\$1,000	\$1,000	\$2,900	\$2,200	-24.1%
57540	GENERAL LIABILITY INSURANCE	\$787	\$900	\$900	\$900	0.0%
57541	AUTO INSURANCE	\$311	\$400	\$400	\$400	0.0%
53601	DRAINAGE AND STORM WATER	\$38,700	\$50,000	\$0	\$0	N/A
58741	COPIER LEASE	\$501	\$700	\$700	\$950	35.7%

Adopted Budget
FY 2022 - 2023

ENGINEERING - DEPT 4800

Account Object Code	Account Description	2020-21 Actual	2020-21 Budget	2021-22 Budget	2022-23 Requested	% Increase From Previous Year Budget
58742	OFFICE SPACE LEASE	\$4,911	\$4,944	\$5,000	\$16,400	228.0%
58743	PLOTTER LEASE	\$427	\$600	\$1,500	\$1,250	-16.7%
	TOTAL OPERATING	\$120,840	\$178,044	\$452,045	\$227,127	-49.8%
55720	CAPITAL OUTLAY - BUILDINGS	\$0	\$0	\$0	\$0	N/A
55740	CAPITAL OUTLAY - EQUIPMENT	\$0	\$0	\$6,050	\$0	N/A
	TOTAL CAPITAL	\$0	\$0	\$6,050	\$0	N/A
	DIVISION TOTAL	\$175,960	\$307,752	\$703,110	\$542,752	-22.8%

Adopted Budget FY 2022 - 2023

PLANNING - DEPT 4900

Account Object Code	Account Description	2020-21 Actual	2020-21 Budget	2021-22 Budget	2022-23 Requested	% Increase From Previous Year Budget
51020	SALARIES	\$94,159	\$97,052	\$272,637	\$355,034	30.2%
51021	TEMPORARY SALARIES	\$2,201	\$5,000	\$2,500	\$2,500	0.0%
51024	OVERTIME SALARIES	\$170	\$0	\$0	\$1,000	#DIV/0!
51026	ADVISORY BOARD SALARIES	\$900	\$2,800	\$1,500	\$1,500	0.0%
51050	FICA	\$7,397	\$8,021	\$21,163	\$27,543	30.1%
51060	GROUP HEALTH INSURANCE	\$10,552	\$14,445	\$29,503	\$46,012	56.0%
51070	RETIREMENT	\$9,598	\$9,909	\$25,061	\$43,263	72.6%
51071	SPECIAL RETIREMENT - 401K	\$4,567	\$4,853	\$10,982	\$17,802	62.1%
51080	UNEMPLOYMENT COMPENSATION	\$0	\$0	\$0	\$0	N/A
57542	WORKMEN'S COMP INSURANCE	\$2,209	\$2,200	\$2,200	\$3,500	59.1%
	TOTAL PERSONNEL	\$131,755	\$144,280	\$365,546	\$498,153	36.3%
61100	TRAVEL/TRAINING	\$2,296	\$3,500	\$13,000	\$18,500	42.3%
53110	TELEPHONE	\$1,787	\$2,000	\$2,540	\$4,110	61.8%
52111	POSTAGE	\$336	\$1,000	\$2,500	\$2,000	-20.0%
53130	UTILITIES	\$452	\$0	\$0	\$990	#DIV/0!
53170	AUTOMOTIVE M & R	\$197	\$500	\$1,500	\$1,500	0.0%
53260	ADVERTISING	\$3,085	\$1,500	\$3,500	\$3,000	-14.3%
52310	AUTOMOTIVE & EQUIPMENT FUEL	\$62	\$500	\$1,000	\$1,000	0.0%
52330	DEPARTMENTAL SUPPLIES	\$9,254	\$7,500	\$7,500	\$7,250	-3.3%
52340	PRINTING	\$0	\$1,500	\$10,000	\$10,250	2.5%
53360	UNIFORMS	\$270	\$250	\$300	\$375	25.0%
53450	CONTRACTED SERVICES	\$9,953	\$9,257	\$92,640	\$192,760	108.1%
60530	DUES AND SUBSCRIPTIONS	\$1,547	\$3,000	\$3,500	\$2,754	-21.3%
57540	GENERAL LIABILITY INSURANCE	\$787	\$900	\$900	\$900	0.0%
57541	AUTO INSURANCE	\$389	\$500	\$500	\$500	0.0%
58741	COPIER LEASE	\$501	\$700	\$700	\$1,050	50.0%
58742	OFFICE SPACE LEASE	\$4,911	\$4,944	\$5,000	\$16,400	228.0%
58743	PLOTTER LEASE	\$427	\$600	\$1,500	\$2,250	50.0%

Adopted Budget FY 2022 - 2023

PLANNING - DEPT 4900

Account Object Code	Account Description	2020-21 Actual	2020-21 Budget	2021-22 Budget	2022-23 Requested	% Increase From Previous Year Budget
	TOTAL OPERATING	\$36,253	\$38,151	\$146,580	\$265,589	81.2%
55720	CAPITAL OUTLAY - BUILDINGS	\$0	\$0	\$0	\$0	N/A
55740	CAPITAL OUTLAY - EQUIPMENT	\$0	\$7,000	\$0	\$85,000	#DIV/0!
	TOTAL CAPITAL	\$0	\$7,000	\$0	\$85,000	#DIV/0!
	DIVISION TOTAL	\$168,008	\$189,431	\$512,126	\$848,742	65.7%

Adopted Budget
FY 2022 - 2023

POLICE - DEPT 5100

Account Object Code	Account Description	2020-21 Actual	2020-21 Budget	2021-22 Budget	2022-23 Requested	% Increase From Previous Year Budget
51020	SALARIES	\$464,002	\$773,423	\$941,894	\$1,026,121	8.9%
51021	TEMPORARY SALARIES	\$16,447	\$50,000	\$30,000	\$20,000	-33.3%
51024	OVERTIME SALARIES	\$42,228	\$43,000	\$40,000	\$40,000	0.0%
51030	SPECIAL EVENT SALARIES	\$3,801	\$45,000	\$37,400	\$0	N/A
51050	FICA	\$58,203	\$69,724	\$83,497	\$86,315	3.4%
51060	GROUP HEALTH INSURANCE	\$144,749	\$140,200	\$168,557	\$164,809	-2.2%
51070	RETIREMENT	\$76,960	\$93,378	\$122,590	\$133,552	8.9%
51071	SPECIAL RETIREMENT - 401K	\$35,225	\$43,071	\$50,965	\$51,306	0.7%
51072	SEPARATION BENEFIT	\$44,283	\$42,174	\$42,174	\$42,174	0.0%
51080	UNEMPLOYMENT COMPENSATION	\$0	\$0	\$0	\$0	N/A
57542	WORKMEN'S COMP INSURANCE	\$21,831	\$22,100	\$22,100	\$22,100	0.0%
	TOTAL PERSONNEL	\$907,728	\$1,322,071	\$1,539,177	\$1,586,376	3.1%
63074	COMMUNITY POLICING SUPPORT	\$4,068	\$6,500	\$6,500	\$6,500	0.0%
61100	TRAVEL/TRAINING	\$2,115	\$7,500	\$7,500	\$8,500	13.3%
53110	TELEPHONE	\$14,657	\$15,000	\$18,045	\$18,564	2.9%
52111	POSTAGE	\$312	\$500	\$500	\$500	0.0%
52120	SAFETY SUPPLIES	\$3,310	\$5,000	\$5,000	\$5,000	0.0%
53160	EQUIPMENT MAINTENANCE	\$580	\$3,000	\$3,500	\$4,000	14.3%
53170	AUTOMOTIVE M & R	\$17,339	\$22,000	\$26,000	\$29,400	13.1%
53260	ADVERTISING	\$113	\$150	\$1,000	\$500	-50.0%
52310	AUTOMOTIVE & EQUIPMENT FUEL	\$25,676	\$31,000	\$33,000	\$50,000	51.5%
52330	DEPARTMENTAL SUPPLIES	\$14,668	\$30,000	\$33,500	\$28,600	-14.6%
53360	UNIFORMS	\$5,517	\$18,000	\$17,575	\$21,900	24.6%
53450	CONTRACTED SERVICES	\$20,656	\$28,700	\$20,192	\$22,827	13.0%
60530	DUES AND SUBSCRIPTIONS	\$3,619	\$2,800	\$5,065	\$5,285	4.3%
57540	GENERAL LIABILITY INSURANCE	\$8,979	\$8,000	\$8,800	\$8,800	0.0%
57541	AUTO INSURANCE	\$7,773	\$10,000	\$11,000	\$11,000	0.0%
58741	COPIER LEASE	\$1,332	\$1,400	\$1,400	\$1,400	0.0%

Adopted Budget
FY 2022 - 2023

POLICE - DEPT 5100

Account Object Code	Account Description	2020-21 Actual	2020-21 Budget	2021-22 Budget	2022-23 Requested	% Increase From Previous Year Budget
53801	CONTINGENCY- INVESTIGATION	\$1,677	\$5,000	\$3,000	\$3,000	0.0%
65580	CRF FUNDS	\$206,331	\$206,331	\$0	\$0	N/A
	TOTAL OPERATING	\$338,722	\$400,881	\$201,577	\$225,776	12.0%
55720	CAPITAL OUTLAY - BUILDINGS	\$0	\$0	\$0	\$0	N/A
55740	CAPITAL OUTLAY - EQUIPMENT	\$170,492	\$135,000	\$25,900	\$212,000	718.5%
	TOTAL CAPITAL	\$170,492	\$135,000	\$25,900	\$212,000	718.5%
	DIVISION TOTAL	\$1,416,941	\$1,857,954	\$1,766,654	\$2,024,152	14.6%

Adopted Budget FY 2022 - 2023

FIRE SUPPRESSION - DEPT 5300

Account Object Code	Account Description	2020-21 Actual	2020-21 Budget	2021-22 Budget	2022-23 Requested	% Increase From Previous Year Budget
53040	PROFESSIONAL SERVICES (Fire)	\$727,650	\$727,650	\$975,796	\$1,141,468	17.0%
	TOTAL OPERATING	\$727,650	\$727,650	\$975,796	\$1,141,468	17.0%
55720	CAPITAL OUTLAY - BUILDINGS	\$0	\$0	\$0	\$0	N/A
55740	CAPITAL OUTLAY - EQUIPMENT	\$0	\$0	\$0	\$0	N/A
	TOTAL CAPITAL	\$0	\$0	\$0	\$0	N/A
	DIVISION TOTAL	\$727,650	\$727,650	\$975,796	\$1,141,468	17.0%

Adopted Budget
FY 2022 - 2023

PUBLIC WORKS - DEPT 5400

Account Object Code	Account Description	2020-21 Actual	2020-21 Budget	2021-22 Requested	2022-23 Requested	% Increase From Previous Year Budget
51020	SALARIES	\$169,847	\$174,072	\$279,709	\$262,597	-6.1%
51024	OVERTIME SALARIES	\$3,046	\$7,500	\$7,500	\$6,000	-20.0%
51050	FICA	\$13,427	\$13,890	\$21,972	\$20,548	-6.5%
51060	GROUP HEALTH INSURANCE	\$39,276	\$36,604	\$49,655	\$48,054	-3.2%
51070	RETIREMENT	\$17,639	\$18,539	\$32,783	\$31,906	-2.7%
51071	SPECIAL RETIREMENT - 401K	\$8,617	\$9,079	\$14,361	\$13,430	-6.5%
51080	UNEMPLOYMENT COMPENSATION	\$0	\$0	\$0	\$0	N/A
57542	WORKMEN'S COMP INSURANCE	\$10,775	\$10,900	\$10,900	\$10,900	0.0%
	TOTAL PERSONNEL	\$262,627	\$270,583	\$416,880	\$393,434	-5.6%
61100	TRAVEL/TRAINING	\$690	\$1,500	\$1,500	\$1,900	26.7%
53110	TELEPHONE	\$4,275	\$4,000	\$4,800	\$4,620	-3.8%
52120	SAFETY SUPPLIES	\$1,177	\$1,000	\$1,550	\$2,400	54.8%
53130	UTILITIES	\$53,944	\$70,000	\$78,000	\$65,000	-16.7%
53150	BUILDINGS & GROUNDS MAINTENANCE	\$250	\$2,500	\$2,500	\$2,000	-20.0%
53160	EQUIPMENT MAINTENANCE	\$2,197	\$12,000	\$8,500	\$7,000	-17.6%
53170	AUTOMOTIVE M & R	\$4,080	\$9,000	\$3,750	\$4,250	13.3%
53260	ADVERTISING	\$0	\$0	\$0	\$2,000	#DIV/0!
52310	AUTOMOTIVE & EQUIPMENT FUEL	\$7,001	\$13,000	\$13,000	\$20,000	53.8%
52330	DEPARTMENTAL SUPPLIES	\$16,626	\$15,000	\$17,360	\$18,000	3.7%
60400	POWELL BILL	\$55,083	\$150,000	\$125,000	\$125,000	0.0%
53450	CONTRACTED SERVICES	\$21,273	\$24,805	\$6,000	\$13,400	123.3%
60530	DUES AND SUBSCRIPTIONS	\$174	\$1,000	\$500	\$500	0.0%
57540	GENERAL LIABILITY INSURANCE	\$1,312	\$1,500	\$1,500	\$1,500	0.0%
57541	AUTO INSURANCE	\$2,721	\$3,000	\$3,500	\$3,500	0.0%
57543	INSURANCE DEDUCTIBLE	\$0	\$0	\$0	\$0	N/A
52941	SEASONAL DECORATIONS	\$9,998	\$10,000	\$12,800	\$13,000	1.6%
	URBAN FORESTRY	\$0	\$0	\$0	\$10,000	#DIV/0!
	TOTAL OPERATING	\$180,801	\$318,305	\$280,260	\$294,070	4.9%

Adopted Budget
FY 2022 - 2023

PUBLIC WORKS - DEPT 5400

Account Object Code	Account Description	2020-21 Actual	2020-21 Budget	2021-22 Requested	2022-23 Requested	% Increase From Previous Year Budget
55720	CAPITAL OUTLAY - BUILDINGS	\$0	\$0	\$0	\$0	N/A
55740	CAPITAL OUTLAY - EQUIPMENT	\$4,531	\$10,500	\$0	\$50,000	#DIV/0!
	TOTAL CAPITAL	\$4,531	\$10,500	\$0	\$50,000	#DIV/0!
	DIVISION TOTAL	\$447,959	\$599,388	\$697,140	\$737,504	5.8%

Adopted Budget FY 2022 - 2023

PUBLIC BUILDINGS GROUNDS - DEPT 5500

Account Object Code	Account Description	2020-21 Actual	2020-21 Budget	2021-22 Budget	2022-23 Requested	% Increase From Previous Year Budget
52120	SAFETY SUPPLIES	\$403	\$500	\$500	\$500	0.0%
53130	UTILITIES	\$10,706	\$18,000	\$15,840	\$15,000	-5.3%
53150	BUILDINGS & GROUNDS MAINTENANCE	\$674	\$15,000	\$15,000	\$3,140	-79.1%
53160	EQUIPMENT MAINTENANCE	\$5,876	\$15,000	\$15,000	\$4,000	-73.3%
52330	DEPARTMENTAL SUPPLIES	\$1,667	\$2,250	\$2,250	\$2,000	-11.1%
53336	CLEANING SERVICE	\$9,635	\$9,800	\$9,800	\$9,800	0.0%
53450	CONTRACTED SERVICES	\$2,582	\$4,000	\$64,000	\$64,000	0.0%
57539	REAL & PERSONAL PROPERTY	\$1,500	\$1,500	\$2,200	\$2,200	0.0%
	TOTAL OPERATING	\$33,043	\$66,050	\$124,590	\$100,640	-19.2%
55720	CAPITAL OUTLAY - BUILDINGS	\$0	\$0	\$0	\$0	N/A
55740	CAPITAL OUTLAY - EQUIPMENT	\$0	\$0	\$0	\$0	N/A
	TOTAL CAPITAL	\$0	\$0	\$0	\$0	N/A
	DIVISION TOTAL	\$33,043	\$66,050	\$124,590	\$100,640	-19.2%

Adopted Budget FY 2022 - 2023

SANITATION - DEPT 5800

Account Object Code	Account Description	2020-21 Actual	2020-21 Budget	2021-22 Budget	2022-23 Requested	% Increase From Previous Year Budget
53450	CONTRACTED SERVICES	\$476,028	\$480,000	\$484,800	\$509,040	5.0%
53451	YARD WASTE TIPPING	\$0	\$0	\$0	\$0	N/A
	TOTAL OPERATING	\$476,028	\$480,000	\$484,800	\$509,040	5.0%
55720	CAPITAL OUTLAY - BUILDINGS	\$0	\$0	\$0	\$0	N/A
55740	CAPITAL OUTLAY - EQUIPMENT	\$0	\$0	\$0	\$0	N/A
	TOTAL CAPITAL	\$0	\$0	\$0	\$0	N/A
	DIVISION TOTAL	\$476,028	\$480,000	\$484,800	\$509,040	5.0%

Adopted Budget
FY 2022 - 2023

RECREATION - DEPT 6200

Account Object Code	Account Description	2020-21 Actual	2020-21 Budget	2021-22 Budget	2022-23 Requested	% Increase From Previous Year Budget
51020	SALARIES	\$808	\$41,250	\$72,500	\$183,150	152.6%
51050	FICA	\$62	\$3,156	\$5,546	\$14,011	152.6%
51060	GROUP HEALTH INSURANCE	\$0	\$7,227	\$9,648	\$28,153	191.8%
51070	RETIREMENT	\$92	\$4,212	\$8,272	\$22,253	169.0%
51071	SPECIAL RETIREMENT - 401K	\$40	\$2,063	\$3,625	\$9,158	152.6%
51080	UNEMPLOYMENT COMPENSATION	\$0	\$0	\$0	\$0	N/A
57542	WORKMEN'S COMP INSURANCE	\$5,130	\$2,900	\$2,500	\$2,500	0.0%
	TOTAL PERSONNEL	\$6,132	\$60,807	\$102,091	\$259,225	153.9%
61100	TRAVEL/TRAINING	\$0	\$2,000	\$2,000	\$2,500	25.0%
53110	TELEPHONE	\$2,057	\$2,000	\$2,540	\$2,820	11.0%
52111	POSTAGE	\$290	\$250	\$250	\$1,500	500.0%
53130	UTILITIES	\$7,616	\$7,000	\$7,500	\$12,000	60.0%
53150	BUILDINGS & GROUNDS MAINTENANCE	\$12,458	\$30,000	\$30,000	\$158,920	429.7%
53170	AUTOMOTIVE M & R	\$0	\$500	\$500	\$5,000	900.0%
52310	AUTOMOTIVE & EQUIPMENT FUEL	\$0	\$500	\$500	\$2,500	400.0%
52330	DEPARTMENTAL SUPPLIES	\$3,620	\$2,000	\$7,920	\$6,700	-15.4%
53360	UNIFORMS	\$0		\$500	\$3,000	500.0%
53450	CONTRACTED SERVICES	\$20,036	\$30,000	\$30,000	\$149,260	397.5%
64520	FEMA	\$0	\$26,649	\$26,649	\$0	N/A
60530	DUES AND SUBSCRIPTIONS	\$44	\$1,000	\$500	\$11,500	2200.0%
57540	GENERAL LIABILITY INSURANCE	\$787	\$900	\$900	\$900	0.0%
57541	AUTO INSURANCE	\$389	\$500	\$500	\$500	0.0%
58741	COPIER LEASE	\$501	\$700	\$700	\$1,400	100.0%
58742	OFFICE SPACE LEASE	\$4,911	\$4,944	\$5,000	\$15,000	200.0%
78743	PLOTTER LEASE	\$427	\$600	\$1,500	\$4,500	200.0%
63950	EVENTS & PROGRAMMING	\$3,270	\$10,000	\$9,000	\$1,500	-83.3%
	TOTAL OPERATING	\$56,405	\$119,543	\$126,459	\$379,500	200.1%
55720	CAPITAL OUTLAY - BUILDINGS	\$0	\$0	\$0	\$0	N/A

Adopted Budget
FY 2022 - 2023

RECREATION - DEPT 6200

Account Object Code	Account Description	2020-21 Actual	2020-21 Budget	2021-22 Budget	2022-23 Requested	% Increase From Previous Year Budget
55740	CAPITAL OUTLAY - EQUIPMENT	\$0	\$0	\$0	\$102,000	#DIV/0!
58743	CAPITAL OUTLAY - SYSTEM IMPROVEMENT	\$0	\$35,619	\$0	\$0	N/A
	TOTAL CAPITAL	\$0	\$35,619	\$0	\$102,000	#DIV/0!
	DIVISION TOTAL	\$62,538	\$215,969	\$228,550	\$740,725	224.1%

Adopted Budget FY 2022 - 2023

DOWNTOWN - DEPT 6400

Account Object Code	Account Description	2020-21 Actual	2020-21 Budget	2021-22 Budget	2022-23 Requested	% Increase From Previous Year Budget
51020	SALARIES	\$0.00	\$0.00	\$0.00	\$0.00	N/A
51021	TEMPORARY SALARIES	\$0.00	\$0.00	\$0.00	\$0.00	N/A
51024	OVERTIME SALARIES	\$0.00	\$0.00	\$0.00	\$0.00	N/A
51050	FICA	\$0.00	\$0.00	\$0.00	\$0.00	N/A
51060	GROUP HEALTH INSURANCE	\$0.00	\$0.00	\$0.00	\$0.00	N/A
51070	RETIREMENT	\$0.00	\$0.00	\$0.00	\$0.00	N/A
51071	SPECIAL RETIREMENT - 401K	\$0.00	\$0.00	\$0.00	\$0.00	N/A
51080	UNEMPLOYMENT COMPENSATION	\$0.00	\$0.00	\$0.00	\$0.00	N/A
57542	WORKMEN'S COMP INSURANCE	\$0.00	\$0.00	\$0.00	\$0.00	N/A
	TOTAL PERSONNEL	\$0	\$0	\$0	\$0	N/A
61100	TRAVEL/TRAINING	\$0	\$0	\$0	\$5,000	#DIV/0!
63452	MAIN STREET FAÇADE IMPROVEMENTS	\$15,000	\$15,000	\$0	\$15,000	#DIV/0!
53460	MAIN STREET/DOWNTOWN	\$81,000	\$81,000	\$65,000	\$0	N/A
53110	TELEPHONE	\$0	\$0	\$0	\$0	N/A
52111	POSTAGE	\$0	\$0	\$0	\$0	N/A
52120	SAFETY SUPPLIES	\$0	\$0	\$0	\$0	N/A
53130	UTILITIES	\$0	\$0	\$0	\$0	N/A
53170	AUTOMOTIVE M & R	\$0	\$0	\$0	\$0	N/A
53260	ADVERTISING	\$0	\$0	\$0	\$5,000	#DIV/0!
52310	BUILDINGS & GROUNDS MAINTENANCE	\$0	\$0	\$0	\$0	N/A
52330	DEPARTMENTAL SUPPLIES	\$0	\$0	\$0	\$15,000	#DIV/0!
52340	PRINTING	\$0	\$0	\$0	\$5,000	#DIV/0!
53360	UNIFORMS	\$0	\$0	\$0	\$0	N/A
53450	CONTRACTED SERVICES	\$0	\$0	\$0	\$40,000	#DIV/0!
60530	DUES AND SUBSCRIPTIONS	\$0	\$0	\$0	\$0	N/A
57540	GENERAL LIABILITY INSURANCE	\$0	\$0	\$0	\$0	N/A
57541	AUTO INSURANCE	\$0	\$0	\$0	\$0	N/A
58741	COPIER LEASE	\$0	\$0	\$0	\$0	N/A
57539	REAL & PERSONAL PROPERTY INSURANCE	\$0	\$0	\$0	\$0	N/A

Adopted Budget FY 2022 - 2023

DOWNTOWN - DEPT 6400

Account Object Code	Account Description	2020-21 Actual	2020-21 Budget	2021-22 Budget	2022-23 Requested	% Increase From Previous Year Budget
	TOTAL OPERATING	\$96,000	\$96,000	\$65,000	\$85,000	30.8%
55720	CAPITAL OUTLAY - BUILDINGS	\$0	\$0	\$0	\$0	N/A
55740	CAPITAL OUTLAY - EQUIPMENT	\$0	\$0	\$0	\$0	N/A
	TOTAL CAPITAL	\$0	\$0	\$0	\$0	N/A
	DIVISION TOTAL	\$96,000	\$96,000	\$65,000	\$85,000	30.8%

Adopted Budget FY 2021 - 2022

DEBT SERVICE - DEPT 9100/9200

Account Object Code	Account Description	2019-20 Actual	2020-21 Actual	2019-20 Budget	2020-21 Budget	2021-22 Budget	2022-23 Requested	% Increase From Previous Year Budget
9100-000	DEBT SERVICE - PRINCIPAL	\$126,672		\$126,672	\$78,424	\$115,879	\$118,771	2.5%
9200-000	DEBT SERVICE - INTEREST	\$6,304		\$6,304	\$7,625	\$8,354	\$5,462	-34.6%
	TOTAL CAPITAL	\$132,976	\$0	\$132,976	\$86,050	\$124,233	\$124,233	0.0%

Adopted Budget
FY 2022 - 2023

OPERATING BUDGET - ENTERPRISE (WATER/SEWER) FUND

ENTERPRISE FUND REVENUES

Account Object Code	Account Description	2020-21 Actual	2020-21 Budget	2021-22 Budget	2022-23 Recommended	% Increase From Previous Year Budget
4950-49500	INTEREST EARNED ON INVESTMENT	\$792	\$1,500	\$1,500	\$1,500	0.0%
4100-46100	MISCELLANEOUS REVENUES	\$57,619	\$15,000	\$15,000	\$15,000	0.0%
4700-47200	WATER METER REVENUES	\$36,750	\$10,000	\$10,000	\$70,000	600.0%
4100-42140	ARP FEDERAL FUNDS	\$0	\$0	\$1,280,000	\$696,035	-45.6%
4100-46200	INSURANCE PROCEEDS	\$4,141	\$0	\$0	\$0	N/A
4700-47102	WATER CHARGES	\$1,784,149	\$1,593,260	\$2,310,227	\$2,815,200	21.9%
4700-47100	REUSE WATER CHARGES (3M)	\$78,017	\$55,080	\$74,880	\$77,126	3.0%
4700-47101	SEWER CHARGES	\$1,454,049	\$1,358,899	\$1,673,252	\$2,042,400	22.1%
9500-95000	TRANSFER FROM CAPITAL RESERVE	\$529,270	\$0	\$0	\$0	N/A
9500-95015	TRANSFER FROM SDF CAPITAL RESERVE	\$0	\$0	\$475,000	\$0	N/A
4900-49000	LOAN PROCEEDS	\$0	\$19,500	\$0	\$0	N/A
4900-49100	PYMT FROM CHATHAM PARK	\$0	\$0	\$161,262	\$0	N/A
4700-47110	PENALTIES ON BILLS	\$0	\$35,000	\$0	\$35,000	#DIV/0!
4100-46120	CREDIT CARD PAYMENT FEE	\$10,350	\$10,000	\$10,000	\$11,500	15.0%
9500-95900	FUND BALANCE APPROPRIATED	\$0	\$314,908	\$208,041	\$0	N/A
	TRANSFER FROM ENTERPRISE CAPITAL FUND BAL		\$580,300	\$0	\$0	N/A
	TOTAL OPERATING	\$3,955,137	\$3,993,447	\$6,219,162	\$5,763,761	-7.3%

Adopted Budget FY 2021 - 2022

ENTERPRISE FUND EXPENDITURES

Account Object Code	Account Description	2020-21 Actual	2020-21 Budget	2021-22 Budget	2022-23 Requested	% Increase From Previous Year Budget
56100	PRINCIPAL	\$0	\$121,706	\$127,943	\$129,551	1.3%
56011	INTEREST	\$17,268	\$17,268	\$16,258	\$14,704	-9.6%
	TOTAL DEBT SERVICE	\$17,268	\$138,974	\$144,200	\$144,255	0.0%
51020	SALARIES	\$1,072,368	\$1,072,417	\$1,302,160	\$1,583,098	21.6%
51024	OVERTIME SALARIES	\$29,187	\$37,000	\$40,500	\$39,500	-2.5%
51050	FICA	\$79,252	\$84,870	\$102,714	\$109,799	6.9%
51060	GROUP HEALTH INSURANCE	\$193,717	\$194,861	\$228,036	\$238,954	4.8%
51070	RETIREMENT	\$108,108	\$110,963	\$147,494	\$174,329	18.2%
51071	SPECIAL RETIREMENT - 401K	\$52,333	\$56,014	\$64,607	\$71,764	11.1%
51080	UNEMPLOYMENT COMPENSATION	\$0	\$0	\$0	\$0	N/A
57542	WORKMEN'S COMP INSURANCE	\$27,984	\$28,450	\$29,050	\$29,050	0.0%
	TOTAL PERSONNEL	\$1,562,950	\$1,584,575	\$1,914,561	\$2,246,494	17.3%
61100	TRAVEL/TRAINING	\$5,302	\$12,750	\$13,900	\$9,400	-32.4%
53110	TELEPHONE	\$25,848	\$24,300	\$28,500	\$27,060	-5.1%
52111	POSTAGE	\$15,792	\$14,550	\$16,550	\$15,300	-7.6%
	EMPLOYEE APPRECIATION	\$0	\$0	\$0	\$5,000	#DIV/0!
52120	SAFETY SUPPLIES	\$5,531	\$6,500	\$7,500	\$11,725	56.3%
53130	UTILITIES	\$136,776	\$142,700	\$150,600	\$156,660	4.0%
53131	LIFT STATION UTILITIES	\$2,130	\$1,500	\$1,500	\$2,300	53.3%
63140	MERCHANT SERVICES	\$12,469	\$14,000	\$14,000	\$27,000	92.9%
53150	B & G MAINTENANCE	\$51,951	\$85,000	\$75,500	\$83,000	9.9%
53160	EQUIPMENT MAINTENANCE	\$126,007	\$76,477	\$58,500	\$74,500	27.4%
53170	AUTOMOTIVE M & R	\$2,792	\$8,600	\$10,050	\$8,500	-15.4%
53260	ADVERTISING	\$350	\$900	\$1,550	\$1,050	-32.3%
52310	AUTOMOTIVE & EQUIPMENT FUEL	\$12,811	\$19,150	\$21,500	\$26,000	20.9%
52325	W/W/C SUPPLIES	\$0	\$1,500	\$1,500	\$2,500	66.7%
53326	W/W/C EQUIPMENT MAINTENANCE	\$0	\$2,000	\$2,000	\$2,000	0.0%

Adopted Budget FY 2021 - 2022

ENTERPRISE FUND EXPENDITURES

Account Object Code	Account Description	2020-21 Actual	2020-21 Budget	2021-22 Budget	2022-23 Requested	% Increase From Previous Year Budget
52327	WATER SYSTEM SUPPLIES - METERS	\$79,468	\$55,000	\$60,000	\$75,000	25.0%
53328	W/W/C M & R	\$0	\$5,000	\$5,000	\$5,000	0.0%
53329	M&R - Water Distribution	\$59,621	\$110,147	\$31,776	\$60,000	88.8%
52330	DEPARTMENTAL SUPPLIES	\$40,894	\$54,500	\$55,000	\$90,500	64.5%
53331	LIFT STATION M&R	\$39,204	\$57,000	\$35,000	\$80,000	128.6%
52332	LAB SUPPLIES	\$34,005	\$60,000	\$50,000	\$48,000	-4.0%
52340	CHEMICAL SUPPLIES	\$275,281	\$297,000	\$320,000	\$704,500	120.2%
53360	UNIFORMS	\$15,054	\$22,600	\$22,800	\$15,850	-30.5%
53450	CONTRACTED SERVICES	\$220,859	\$133,500	\$238,203	\$118,700	-50.2%
53451	SLUDGE HAULING	\$120,044	\$135,000	\$151,000	\$206,000	36.4%
53455	LAB TESTING	\$50,864	\$73,000	\$113,000	\$97,000	-14.2%
53460	PILOT TESTING	\$156,657	\$210,000	\$0	\$0	N/A
53500	JORDAN LAKE ALLOCATION	\$9,584	\$8,500	\$9,500	\$0	N/A
53510	WESTERN INTAKE PARTNERSHIP	\$0	\$0	\$127,000	\$0	N/A
53520	TRIANGLE WATER SUPPLY	\$0	\$0	\$9,000	\$9,000	0.0%
60530	DUES AND SUBSCRIPTIONS	\$7,501	\$9,600	\$8,560	\$10,430	21.8%
57539	REAL & PERSONAL PROPERTY	\$6,500	\$6,500	\$6,500	\$6,500	0.0%
57540	GENERAL LIABILITY INSURANCE	\$9,186	\$10,500	\$10,000	\$10,000	0.0%
57541	AUTO INSURANCE	\$2,021	\$2,600	\$3,150	\$3,150	0.0%
57543	INSURANCE DEDUCTIBLE	\$0	\$550	\$1,050	\$1,050	0.0%
53651	TANK MAINTENANCE	\$26,218	\$28,000	\$28,000	\$28,000	0.0%
58741	COPIER LEASE	\$501	\$700	\$700	\$700	0.0%
60801	PERMITS & FEES	\$6,584	\$10,000	\$8,500	\$7,800	-8.2%
60802	FINES	\$0	\$5,500	\$5,250	\$2,750	-47.6%
	TRANSFER TO CAPITAL PROJECTS	\$0	\$0	\$2,267,500	\$1,149,740	-49.3%
	TRANSFER TO ENTERPRISE FUND BALANCE	\$0	\$0	\$0	\$8,346	#DIV/0!
	TOTAL OPERATING	\$1,557,805	\$1,705,124	\$3,969,639	\$3,190,011	-19.6%
720	CAPITAL OUTLAY - BUILDINGS	\$25,850	\$351,850	\$0	\$15,000	#DIV/0!

Adopted Budget FY 2021 - 2022

ENTERPRISE FUND EXPENDITURES

Account Object Code	Account Description	2020-21 Actual	2020-21 Budget	2021-22 Budget	2022-23 Requested	% Increase From Previous Year Budget
740	CAPITAL OUTLAY - EQUIPMENT	\$6,750	\$214,070	\$11,000	\$168,000	1427.3%
743	CAPITAL OUTLAY - SYSTEM IMPROVEMENT	\$37,700	\$119,000	\$220,000	\$0	N/A
	TOTAL CAPITAL	\$70,300	\$684,920	\$230,999	\$182,999	-20.8%
	DIVISION TOTAL	\$3,208,322	\$4,113,593	\$6,259,400	\$5,763,760	-7.9%

Adopted Budget
FY 2022 - 2023

ADMINISTRATION - DEPT 7200

Account Object Code	Account Description	2020-21 Actual	2020-21 Budget	2021-22 Budget	2022-23 Requested	% Increase From Previous Year Budget
51020	SALARIES	\$285,512	\$302,396	\$471,601	\$745,429	58.1%
51024	OVERTIME SALARIES	\$1,211	\$0	\$2,500	\$1,500	-40.0%
51050	FICA	\$20,468	\$23,133	\$36,269	\$42,810	18.0%
51060	GROUP HEALTH INSURANCE	\$36,788	\$36,171	\$68,726	\$88,746	29.1%
51070	RETIREMENT	\$27,575	\$29,026	\$48,844	\$67,992	39.2%
51071	SPECIAL RETIREMENT - 401K	\$13,351	\$15,888	\$21,404	\$27,980	30.7%
51080	UNEMPLOYMENT COMPENSATION	\$0	\$0	\$0	\$0	N/A
57542	WORKMEN'S COMP INSURANCE	\$2,209	\$2,200	\$2,200	\$2,200	0.0%
	TOTAL PERSONNEL	\$387,114	\$408,813	\$651,544	\$976,658	49.9%
61100	TRAVEL/TRAINING	\$405	\$750	\$2,500	\$1,600	-36.0%
53110	TELEPHONE	\$2,551	\$2,000	\$3,480	\$2,700	-22.4%
52111	POSTAGE	\$14,334	\$12,000	\$14,000	\$13,700	-2.1%
	EMPLOYEE APPRECIATION	\$0	\$0	\$0	\$5,000	#DIV/0!
53130	UTILITIES	\$452	\$700	\$0	\$660	#DIV/0!
63140	MERCHANT SERVICES	\$12,469	\$14,000	\$14,000	\$27,000	92.9%
53170	AUTOMOTIVE M & R	\$82	\$500	\$1,500	\$1,400	-6.7%
53260	ADVERTISING	\$287	\$300	\$300	\$300	0.0%
52310	AUTOMOTIVE & EQUIPMENT FUEL	\$461	\$500	\$1,500	\$1,200	-20.0%
52330	DEPARTMENTAL SUPPLIES	\$2,262	\$4,000	\$4,500	\$3,500	-22.2%
53450	CONTRACTED SERVICES	\$175,542	\$41,500	\$109,703	\$26,700	-75.7%
53500	JORDAN LAKE ALLOCATION	\$9,584	\$8,500	\$9,500	\$0	N/A
53510	WESTERN INTAKE PARTNERSHIP	\$0	\$0	\$127,000	\$0	N/A
53520	TRIANGLE WATER SUPPLY	\$0	\$0	\$9,000	\$9,000	0.0%
60530	DUES AND SUBSCRIPTIONS	\$3,285	\$3,800	\$3,800	\$3,980	4.7%
57540	GENERAL LIABILITY INSURANCE	\$2,843	\$3,250	\$3,250	\$3,250	0.0%
57541	AUTO INSURANCE	\$233	\$300	\$300	\$300	0.0%
58741	COPIER LEASE	\$501	\$700	\$700	\$700	0.0%

Adopted Budget
FY 2022 - 2023

ADMINISTRATION - DEPT 7200

Account Object Code	Account Description	2020-21 Actual	2020-21 Budget	2021-22 Budget	2022-23 Requested	% Increase From Previous Year Budget
	TOTAL OPERATING	\$225,292	\$92,800	\$305,033	\$100,990	-66.9%
55720	CAPITAL OUTLAY - BUILDINGS		\$0	\$0	\$0	N/A
55740	CAPITAL OUTLAY - EQUIPMENT	\$0	\$135,450	\$0	\$45,000	#DIV/0!
58743	CAPITAL OUTLAY - SYSTEM IMPROVEMENT	\$37,700	\$119,000	\$0	\$0	N/A
	TOTAL CAPITAL	\$37,700	\$254,450	\$0	\$45,000	#DIV/0!
	DIVISION TOTAL	\$650,105	\$756,063	\$956,577	\$1,122,649	17.4%

Adopted Budget FY 2021 - 2022

DEBT SERVICE - DEPT 7300

Account Object Code	Account Description	2020-21 Actual	2020-21 Budget	2021-22 Budget	2022-23 Requested	% Increase From Previous Year Budget
10	PRINCIPAL	\$0	\$121,706	\$127,943	\$129,551	1.3%
11	INTEREST	\$17,268	\$17,268	\$16,258	\$14,704	-9.6%
12	BOND ADMINISTRATION FEES	\$0	\$0	\$0	\$0	N/A
	TOTAL DEBT SERVICE	\$17,268	\$138,974	\$144,200	\$144,255	0.0%

Adopted Budget
FY 2022 - 2023

WATER TREATMENT - DEPT 8100

Account Object Code	Account Description	2020-21 Actual	2020-21 Budget	2021-22 Budget	2022-23 Requested	% Increase From Previous Year Budget
51020	SALARIES	\$326,454	\$317,508	\$345,133	\$343,991	-0.3%
51024	OVERTIME SALARIES	\$8,645	\$12,000	\$12,000	\$12,000	0.0%
51050	FICA	\$24,414	\$25,207	\$27,321	\$27,233	-0.3%
51060	GROUP HEALTH INSURANCE	\$70,761	\$66,543	\$66,855	\$64,821	-3.0%
51070	RETIREMENT	\$33,134	\$33,643	\$40,768	\$43,235	6.1%
51071	SPECIAL RETIREMENT - 401K	\$16,019	\$16,475	\$17,857	\$17,800	-0.3%
51080	UNEMPLOYMENT COMPENSATION	\$0	\$0	\$0	\$0	N/A
57542	WORKMEN'S COMP INSURANCE	\$8,958	\$9,200	\$9,200	\$9,200	0.0%
	TOTAL PERSONNEL	\$488,386	\$480,577	\$519,134	\$518,280	-0.2%
61100	TRAVEL/TRAINING	\$2,572	\$4,000	\$3,400	\$3,000	-11.8%
53110	TELEPHONE	\$10,695	\$13,000	\$11,520	\$10,500	-8.9%
52111	POSTAGE	\$1,168	\$2,400	\$2,400	\$1,300	-45.8%
52120	SAFETY SUPPLIES	\$2,005	\$4,000	\$4,000	\$4,525	13.1%
53130	UTILITIES	\$72,830	\$75,000	\$78,000	\$84,000	7.7%
53150	B & G MAINTENANCE	\$31,174	\$50,000	\$50,000	\$50,000	0.0%
53160	EQUIPMENT MAINTENANCE	\$26,810	\$30,000	\$30,000	\$30,000	0.0%
53170	AUTOMOTIVE M & R	\$92	\$1,500	\$1,800	\$1,600	-11.1%
53260	ADVERTISING	\$31	\$300	\$250	\$250	0.0%
52310	AUTOMOTIVE & EQUIPMENT FUEL	\$998	\$4,500	\$6,000	\$7,300	21.7%
52330	DEPARTMENTAL SUPPLIES	\$4,959	\$10,000	\$10,000	\$7,500	-25.0%
52332	LAB SUPPLIES	\$31,540	\$50,000	\$40,000	\$40,000	0.0%
52340	CHEMICAL SUPPLIES	\$242,386	\$255,000	\$270,000	\$640,000	137.0%
53360	UNIFORMS	\$3,789	\$4,600	\$4,600	\$4,600	0.0%
53450	CONTRACTED SERVICES	\$15,413	\$48,000	\$68,000	\$38,000	-44.1%
53451	SLUDGE HAULING	\$57,088	\$55,000	\$55,000	\$70,000	27.3%
53455	LAB TESTING	\$13,283	\$40,000	\$38,000	\$42,000	10.5%
53460	PILOT TESTING	\$156,657	\$210,000	\$0	\$0	N/A
60530	DUES AND SUBSCRIPTIONS	\$749	\$1,300	\$1,200	\$1,200	0.0%

Adopted Budget
FY 2022 - 2023

WATER TREATMENT - DEPT 8100

Account Object Code	Account Description	2020-21 Actual	2020-21 Budget	2021-22 Budget	2022-23 Requested	% Increase From Previous Year Budget
75739	REAL & PERSONAL PROPERTY	\$3,000	\$3,000	\$3,000	\$3,000	0.0%
57540	GENERAL LIABILITY INSURANCE	\$2,625	\$3,000	\$3,000	\$3,000	0.0%
57541	AUTO INSURANCE	\$389	\$500	\$750	\$750	0.0%
60801	PERMITS & FEES	\$2,759	\$3,500	\$2,000	\$2,800	40.0%
60802	FINES	\$0	\$500	\$250	\$250	0.0%
	TOTAL OPERATING	\$683,012	\$869,100	\$683,170	\$1,045,575	53.0%
55720	CAPITAL OUTLAY - BUILDINGS	\$0	\$11,000	\$0	\$0	N/A
740	CAPITAL OUTLAY - EQUIPMENT	\$0	\$0	\$0	\$55,000	#DIV/0!
	TOTAL CAPITAL	\$0	\$11,000	\$0	\$55,000	#DIV/0!
	DIVISION TOTAL	\$1,171,398	\$1,360,678	\$1,202,304	\$1,618,855	34.6%

Adopted Budget
FY 2022 - 2023

WASTEWATER TREATMENT - DEPT 8200

Account Object Code	Account Description	2020-21 Actual	2020-21 Budget	2021-22 Budget	2022-23 Requested	% Increase From Previous Year Budget
51020	SALARIES	\$219,343	\$213,100	\$228,545	\$231,081	1.1%
51024	OVERTIME SALARIES	\$12,181	\$12,000	\$13,000	\$13,000	0.0%
51050	FICA	\$15,993	\$17,220	\$18,478	\$18,672	1.1%
51060	GROUP HEALTH INSURANCE	\$38,831	\$38,190	\$38,389	\$37,333	-2.8%
51070	RETIREMENT	\$23,042	\$22,523	\$27,068	\$29,636	9.5%
51071	SPECIAL RETIREMENT - 401K	\$11,177	\$11,030	\$11,852	\$12,204	3.0%
51080	UNEMPLOYMENT COMPENSATION	\$0	\$0	\$0	\$0	N/A
57542	WORKMEN'S COMP INSURANCE	\$6,041	\$6,150	\$6,750	\$6,750	0.0%
	TOTAL PERSONNEL	\$326,608	\$320,214	\$344,082	\$348,676	1.3%
61100	TRAVEL/TRAINING	\$895	\$4,000	\$4,000	\$2,000	-50.0%
53110	TELEPHONE	\$5,886	\$3,300	\$6,000	\$7,080	18.0%
52111	POSTAGE	\$290	\$150	\$150	\$300	100.0%
52120	SAFETY SUPPLIES	\$874	\$1,000	\$2,000	\$3,200	60.0%
53130	UTILITIES	\$63,494	\$67,000	\$72,600	\$72,000	-0.8%
53150	B & G MAINTENANCE	\$20,777	\$35,000	\$25,500	\$33,000	29.4%
53160	EQUIPMENT MAINTENANCE	\$95,886	\$43,477	\$25,500	\$38,500	51.0%
53170	AUTOMOTIVE M & R	\$92	\$600	\$750	\$500	-33.3%
52310	AUTOMOTIVE & EQUIPMENT FUEL	\$1,738	\$650	\$500	\$2,500	400.0%
52330	DEPARTMENTAL SUPPLIES	\$14,293	\$10,500	\$10,500	\$14,000	33.3%
52332	LAB SUPPLIES	\$2,465	\$10,000	\$10,000	\$8,000	-20.0%
52340	CHEMICAL SUPPLIES	\$32,895	\$42,000	\$50,000	\$64,500	29.0%
53360	UNIFORMS	\$3,167	\$6,000	\$6,200	\$3,300	-46.8%
53450	CONTRACTED SERVICES	\$9,250	\$19,000	\$22,000	\$15,000	-31.8%
53451	SLUDGE HAULING	\$62,956	\$80,000	\$96,000	\$136,000	41.7%
53455	LAB TESTING	\$37,581	\$33,000	\$75,000	\$55,000	-26.7%
60530	DUES AND SUBSCRIPTIONS	\$1,587	\$1,500	\$1,500	\$3,000	100.0%
57539	REAL & PERSONAL PROPERTY	\$3,000	\$3,000	\$3,000	\$3,000	0.0%
57540	GENERAL LIABILITY INSURANCE	\$2,625	\$3,000	\$2,500	\$2,500	0.0%

Adopted Budget
FY 2022 - 2023

WASTEWATER TREATMENT - DEPT 8200

Account Object Code	Account Description	2020-21 Actual	2020-21 Budget	2021-22 Budget	2022-23 Requested	% Increase From Previous Year Budget
57541	AUTO INSURANCE	\$233	\$300	\$350	\$350	0.0%
57543	INSURANCE DEDUCTIBLE	\$0	\$50	\$50	\$50	0.0%
60801	PERMITS & FEES	\$3,825	\$6,500	\$6,500	\$5,000	-23.1%
60802	FINES	\$0	\$5,000	\$5,000	\$2,500	-50.0%
	TOTAL OPERATING	\$363,809	\$375,027	\$425,600	\$471,280	10.7%
55720	CAPITAL OUTLAY - BUILDINGS	\$0	\$0	\$0	\$15,000	#DIV/0!
55740	CAPITAL OUTLAY - EQUIPMENT	\$0	\$0	\$11,000	\$68,000	518.2%
	TOTAL CAPITAL	\$0	\$0	\$11,000	\$83,000	654.5%
	DIVISION TOTAL	\$690,417	\$695,241	\$780,682	\$902,956	15.7%

Adopted Budget
FY 2022 - 2023

PUBLIC UTILITY MAINTENANCE - DEPT 8300

Account Object Code	Account Description	2020-21 Actual	2020-21 Budget	2021-22 Budget	2022-23 Requested	% Increase From Previous Year Budget
51020	SALARIES	\$241,060	\$239,413	\$256,881	\$262,597	2.2%
51024	OVERTIME SALARIES	\$7,150	\$13,000	\$13,000	\$13,000	0.0%
51050	FICA	\$18,376	\$19,310	\$20,646	\$21,083	2.1%
51060	GROUP HEALTH INSURANCE	\$47,336	\$53,957	\$54,066	\$48,054	-11.1%
51070	RETIREMENT	\$24,358	\$25,771	\$30,814	\$33,466	8.6%
51071	SPECIAL RETIREMENT - 401K	\$11,786	\$12,621	\$13,494	\$13,780	2.1%
51080	UNEMPLOYMENT COMPENSATION	\$0	\$0	\$0	\$0	N/A
57542	WORKMEN'S COMP INSURANCE	\$10,775	\$10,900	\$10,900	\$10,900	0.0%
	TOTAL PERSONNEL	\$360,842	\$374,971	\$399,801	\$402,879	0.8%
61100	TRAVEL/TRAINING	\$1,430	\$4,000	\$4,000	\$2,800	-30.0%
53110	TELEPHONE	\$6,717	\$6,000	\$7,500	\$6,780	-9.6%
52120	SAFETY SUPPLIES	\$2,652	\$1,500	\$1,500	\$4,000	166.7%
53131	LIFT STATION UTILITIES	\$2,130	\$1,500	\$1,500	\$2,300	53.3%
53160	EQUIPMENT MAINTENANCE	\$3,311	\$3,000	\$3,000	\$6,000	100.0%
53170	AUTOMOTIVE M & R	\$2,525	\$6,000	\$6,000	\$5,000	-16.7%
53260	ADVERTISING	\$32	\$300	\$1,000	\$500	-50.0%
52310	AUTOMOTIVE & EQUIPMENT FUEL	\$9,614	\$13,500	\$13,500	\$15,000	11.1%
52325	W/W/C SUPPLIES	\$0	\$1,500	\$1,500	\$2,500	66.7%
53326	W/W/C EQUIPMENT MAINTENANCE	\$0	\$2,000	\$2,000	\$2,000	0.0%
52327	WATER SYSTEM SUPPLIES - METERS	\$79,468	\$55,000	\$60,000	\$75,000	25.0%
53328	W/W/C M & R	\$0	\$5,000	\$5,000	\$5,000	0.0%
53329	M&R - Water Distribution	\$59,621	\$110,147	\$31,776	\$60,000	88.8%
52330	DEPARTMENTAL SUPPLIES	\$19,380	\$30,000	\$30,000	\$65,500	118.3%
53331	LIFT STATION M & R	\$39,204	\$57,000	\$35,000	\$80,000	128.6%
53360	UNIFORMS	\$8,097	\$12,000	\$12,000	\$7,950	-33.8%
53450	CONTRACTED SERVICES	\$20,654	\$25,000	\$38,500	\$39,000	1.3%
60530	DUES AND SUBSCRIPTIONS	\$1,880	\$3,000	\$2,060	\$2,250	9.2%
57539	REAL & PERSONAL PROPERTY	\$500	\$500	\$500	\$500	0.0%

Adopted Budget
FY 2022 - 2023

PUBLIC UTILITY MAINTENANCE - DEPT 8300

Account Object Code	Account Description	2020-21 Actual	2020-21 Budget	2021-22 Budget	2022-23 Requested	% Increase From Previous Year Budget
57540	GENERAL LIABILITY INSURANCE	\$1,094	\$1,250	\$1,250	\$1,250	0.0%
57541	AUTO INSURANCE	\$1,166	\$1,500	\$1,750	\$1,750	0.0%
57543	INSURANCE DEDUCTIBLE	\$0	\$500	\$1,000	\$1,000	0.0%
53651	TANK MAINTENANCE	\$26,218	\$28,000	\$28,000	\$28,000	0.0%
	TOTAL OPERATING	\$285,692	\$368,197	\$288,336	\$414,080	43.6%
55720	CAPITAL OUTLAY - BUILDINGS	\$25,850	\$340,850	\$0	\$0	N/A
55740	CAPITAL OUTLAY - EQUIPMENT	\$6,750	\$78,620	\$0	\$0	N/A
55743	SYSTEM IMPROVEMENT	\$0	\$0	\$220,000	\$0	N/A
	TOTAL CAPITAL	\$32,600	\$419,470	\$220,000	\$0	N/A
	DIVISION TOTAL	\$679,134	\$1,162,639	\$908,137	\$816,959	-10.0%

Adopted Budget
FY 2022 - 2023

ENTERPRISE FUND REVENUES - FUND 700
CAPITAL RESERVE BUDGET - SYSTEM DEVELOPMENT FEES

Account Object Code	Account Description	2020-21 Actual	2020-21 Budget	2021-22 Budget	2022-23 Recommended	% Increase From Previous Year Budget
4100-44100	INTEREST EARNED ON INVESTMENT	\$453	\$1,500	\$500	\$500	0.0%
4800-48100	WATER SDF CHARGE	\$280,492	\$200,000	\$400,000	\$400,000	0.0%
4800-48103	WASTE WATER SDF CHARGE	\$276,976	\$200,000	\$400,000	\$400,000	0.0%
9500-96004	FUND BALANCE APPROPRIATED	\$0	\$239,450	\$0	\$0	N/A
	TOTAL OPERATING	\$557,921	\$640,950	\$800,500	\$800,500	0.0%

Adopted Budget
FY 2022 - 2023

ENTERPRISE FUND EXPENDITURES - FUND 700
CAPITAL RESERVE BUDGET - SYSTEM DEVELOPMENT FEES

Account Object Code	Account Description	2020-21 Actual	2020-21 Budget	2021-22 Budget	2022-23 Requested	% Increase From Previous Year Budget
3970-000	TRANSFER TO ENTERPRISE FUND	\$0	\$239,450	\$475,000	\$475,000	0.0%
3990-740	RESERVE FOR WATER AND WASTE WATER IMPROVEMENTS	\$0	\$401,500	\$325,500	\$325,500	0.0%
	TOTAL OPERATING	\$0	\$640,950	\$800,500	\$800,500	0.0%

Adopted Budget FY 2022 - 2023

GENERAL FUND REVENUES - FUND 720
CAPITAL RESERVE BUDGET

Account Object Code	Account Description	2020-21 Actual	2020-21 Budget	2021-22 Budget	2022-23 Recommended	% Increase From Previous Year Budget
4100-44100	INTEREST EARNED ON INVESTMENT	\$2	\$20	\$10	\$10	0.0%
9500-95010	TRANSFER FROM GENERAL FUND	\$0	\$0	\$0	\$0	N/A
9555-95502	FUND BALANCE APPROPRIATED	\$0	\$0	\$0	\$0	N/A
	TOTAL OPERATING	\$2	\$20	\$10	\$10	0.0%

Adopted Budget FY 2022 - 2023

GENERAL FUND EXPENDITURES - FUND 720
CAPITAL RESERVE BUDGET

Account Object Code	Account Description	2020-21 Actual	2020-21 Budget	2021-22 Budget	2022-23 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	\$20	\$10	\$10	0.0%
						N/A
	TOTAL OPERATING	\$0	\$20	\$10	\$10	0.0%

Adopted Budget
FY 2022 - 2023

ENTERPRISE FUND REVENUES - FUND 550
WATER PLANT IMPROVEMENTS PROJECT BUDGET

Account Object Code	Account Description	2020-21 Actual	2020-21 Budget	2021-22 Budget	2022-23 Recommended	% Increase From Previous Year Budget
9500-95002	TOWN CONTRIBUTION	\$1,200,000	\$1,200,000	\$0	\$0	N/A
9500-95005	TRANSFER FROM ENTERPRISE FUND		\$0	\$1,425,000	\$383,705	-73.1%
	ARP FUNDS FROM ENTERPRISE FUND	\$0	\$0	\$696,035	\$696,035	
	FUND BALANCE APPROPRIATED		\$0	\$0	\$0	N/A
	TOTAL OPERATING	\$1,200,000	\$1,200,000	\$2,121,035	\$1,079,740	-49.1%

Adopted Budget
FY 2022 - 2023

ENTERPRISE FUND EXPENDITURES - FUND 550
WATER PLANT IMPROVEMENTS PROJECT BUDGET

Account Object Code	Account Description	2020-21 Actual	2020-21 Budget	2021-22 Budget	2022-23 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	\$126,500	\$400,000	\$0	\$0	N/A
3001-100	MATERIALS/SUPPLIES/EQUIPMENT	\$0	\$800,000	\$0	\$0	N/A
3001-200	GAC	\$0	\$0	\$1,400,000	\$696,035	-50.3%
3001-300	RIVER INTAKE DREDGE	\$0	\$0	\$25,000	\$0	N/A
	WESTERN INTAKE PARTNERSHIP	\$0	\$0	\$0	\$371,705	#DIV/0!
	JORDAN LAKE PARTNERSHIP	\$0	\$0	\$0	\$12,000	#DIV/0!
	TOTAL OPERATING	\$126,500	\$1,200,000	\$1,425,000	\$1,079,740	-24.2%

Adopted Budget
FY 2022 - 2023

ENTERPRISE FUND PROJECT REVENUES - FUND 560
WATER EXTENSIONS AND MAINTENANCE PROJECT BUDGET

Account Object Code	Account Description	2020-21 Actual	2020-21 Budget	2021-22 Budget	2022-23 Recommended	% Increase From Previous Year Budget
9500-95005	TRANSFER FROM ENTERPRISE FUND	\$0	\$0	\$317,500	\$35,000	-89.0%
	FUND BALANCE APPROPRIATED	\$0	\$0	\$0	\$0	N/A
	TOTAL OPERATING	\$0	\$0	\$317,500	\$35,000	-89.0%

Adopted Budget
FY 2022 - 2023

ENTERPRISE FUND PROJECT EXPENDITURES - FUND 560
WATER EXTENSIONS AND MAINTENANCE PROJECT BUDGET

Account Object Code	Account Description	2020-21 Actual	2020-21 Budget	2021-22 Budget	2022-23 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	\$25,000	\$0	N/A
3001-100	MISC BETTERMENT	\$0	\$0	\$75,000	\$35,000	-53.3%
3001-200	HYDRANTS	\$0	\$0	\$67,500	\$0	N/A
3001-300	PBO MONCURE WATER LINE	\$0	\$0	\$150,000	\$0	N/A
	WATER LINE UPSIZING US 64	\$0	\$0	\$0	\$0	N/A
	TOTAL OPERATING	\$0	\$0	\$317,500	\$35,000	-89.0%

Adopted Budget
FY 2022 - 2023

ENTERPRISE FUND PROJECT REVENUES - FUND 570
SEWER EXTENSIONS AND MAINTENANCE PROJECT BUDGET

Account Object Code	Account Description	2020-21 Actual	2020-21 Budget	2021-22 Budget	2022-23 Recommended	% Increase From Previous Year Budget
9500-95005	TRANSFER FROM ENTERPRISE FUND	\$0	\$0	\$525,000	\$35,000	-93.3%
	FUND BALANCE APPROPRIATED	\$0	\$0	\$0	\$0	N/A
	TOTAL OPERATING	\$0	\$0	\$525,000	\$35,000	-93.3%

Adopted Budget
FY 2022 - 2023

ENTERPRISE FUND PROJECT EXPENDITURES - FUND 570
SEWER EXTENSIONS AND MAINTENANCE PROJECT BUDGET

Account Object Code	Account Description	2020-21 Actual	2020-21 Budget	2021-22 Budget	2022-23 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	\$200,000	\$0	N/A
3001-100	MISC BETTERMENT	\$0	\$0	\$75,000	\$35,000	-53.3%
3001-200	ROBESON CREEK	\$0	\$0	\$250,000	\$0	N/A
	TOTAL OPERATING	\$0	\$0	\$525,000	\$35,000	-93.3%

Adopted Budget
FY 2022 - 2023

GENERAL FUND REVENUES - FUND 840
SIDEWALKS AND GREENWAYS PROJECT BUDGET

Account Object Code	Account Description	2020-21 Actual	2020-21 Budget	2021-22 Budget	2022-23 Recommended	% Increase From Previous Year Budget
9500-95010	TRANSFER FROM GENERAL FUND	\$0	\$0	\$268,351	\$52,000	-80.6%
9500-95003	DONATION	\$0	\$0	\$0	\$0	N/A
9500-95004	GRANT FUNDS	\$0	\$0	\$0	\$168,000	#DIV/0!
9555-95502	FUND BALANCE APPROPRIATED	\$0	\$0	\$0	\$0	N/A
	TOTAL OPERATING	\$0	\$0	\$268,351	\$220,000	-18.0%

Adopted Budget
FY 2022 - 2023

GENERAL FUND EXPENDITURES - FUND 840
SIDEWALKS AND GREENWAYS PROJECT BUDGET

Account Object Code	Account Description	2020-21 Actual	2020-21 Budget	2021-22 Budget	2022-23 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	\$200,000	\$210,000	5.0%
3001-100	NCDOT TAP	\$0	\$0	\$20,000	\$10,000	-50.0%
3001-200	ROBESON CREEK GREENWAY	\$0	\$0	\$48,351	\$0	N/A
	TOTAL OPERATING	\$0	\$0	\$268,351	\$220,000	-18.0%

Adopted Budget FY 2022 - 2023

GENERAL FUND REVENUES - FUND 850
AFFORDABLE HOUSING PROJECT BUDGET

Account Object Code	Account Description	2020-21 Actual	2020-21 Budget	2021-22 Budget	2022-23 Recommended	% Increase From Previous Year Budget
9500-95010	TRANSFER FROM GENERAL FUND	\$0	\$0	\$76,372	\$85,353	11.8%
9500-95003	DONATION	\$0	\$0	\$0	\$0	N/A
9555-95502	FUND BALANCE APPROPRIATED	\$0	\$0	\$0	\$0	N/A
	TOTAL OPERATING	\$0	\$0	\$76,372	\$85,353	11.8%

Adopted Budget FY 2022 - 2023

GENERAL FUND EXPENDITURES - FUND 850
AFFORDABLE HOUSING PROJECT BUDGET

Account Object Code	Account Description	2020-21 Actual	2020-21 Budget	2021-22 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	\$76,372	\$85,353	11.8%
	TOTAL OPERATING	\$0	\$0	\$76,372	\$85,353	11.8%

Adopted Budget FY 2022 - 2023

GENERAL FUND REVENUES - FUND 860
POLICE STATION PROJECT BUDGET

Account Object Code	Account Description	2020-21 Actual	2020-21 Budget	2021-22 Budget	2022-23 Recommended	% Increase From Previous Year Budget
9500-95010	TRANSFER FROM GENERAL FUND	\$0	\$0	\$0	\$100,000	#DIV/0!
9500-95003	DONATION	\$0	\$0	\$0	\$0	N/A
9555-95502	FUND BALANCE APPROPRIATED	\$0	\$0	\$0	\$0	N/A
	TOTAL OPERATING	\$0	\$0	\$0	\$100,000	#DIV/0!

Adopted Budget FY 2022 - 2023

GENERAL FUND EXPENDITURES - FUND 860
POLICE STATION PROJECT BUDGET

Account Object Code	Account Description	2020-21 Actual	2020-21 Budget	2021-22 Budget	2022-23 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	BUILDING STUDY	\$0	\$0	\$0	\$100,000	#DIV/0!
	TOTAL OPERATING	\$0	\$0	\$0	\$100,000	#DIV/0!

Adopted Budget FY 2022 - 2023

GENERAL FUND REVENUES - FUND 870
BUILDINGS AND GROUNDS PROJECT BUDGET

Account Object Code	Account Description	2020-21 Actual	2020-21 Budget	2021-22 Budget	2022-23 Recommended	% Increase From Previous Year Budget
9500-95010	TRANSFER FROM GENERAL FUND	\$0	\$0	\$0	\$50,000	#DIV/0!
9500-95003	DONATION	\$0	\$0	\$0	\$0	N/A
9555-95502	FUND BALANCE APPROPRIATED	\$0	\$0	\$0	\$0	N/A
	TOTAL OPERATING	\$0	\$0	\$0	\$50,000	#DIV/0!

Adopted Budget FY 2022 - 2023

GENERAL FUND EXPENDITURES - FUND 870
BUILDINGS AND GROUNDS PROJECT BUDGET

Account Object Code	Account Description	2020-21 Actual	2020-21 Budget	2021-22 Budget	2022-23 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	BUILDING STUDY - SHOP	\$0	\$0	\$0	\$50,000	#DIV/0!
	TOTAL OPERATING	\$0	\$0	\$0	\$50,000	#DIV/0!

Adopted Budget FY 2022 - 2023

GENERAL FUND REVENUES - FUND 940
TOWN HALL PROJECT BUDGET

Account Object Code	Account Description	2020-21 Actual	2020-21 Budget	2021-22 Budget	2022-23 Recommended	% Increase From Previous Year Budget
9500-95010	TRANSFER FROM GENERAL FUND	\$0	\$0	\$0	\$105,000	#DIV/0!
9500-95003	DONATION	\$0	\$0	\$0	\$0	N/A
9555-95502	FUND BALANCE APPROPRIATED	\$0	\$0	\$0	\$0	N/A
	TOTAL OPERATING	\$0	\$0	\$0	\$105,000	#DIV/0!

Adopted Budget FY 2022 - 2023

GENERAL FUND EXPENDITURES - FUND 940 TOWN HALL PROJECT BUDGET

Account Object Code	Account Description	2020-21 Actual	2020-21 Budget	2021-22 Budget	2022-23 Requested	% Increase From Previous Year Budget
3001-51000	LAND PURCHASE	\$0	\$0	\$0	\$0	N/A
3001-53300	DESIGN SERVICES	\$0	\$0	\$0	\$0	N/A
3001-53500	CONTINGENCY	\$0	\$0	\$0	\$105,000	#DIV/0!
3001-53601	WATER & SEWER DESIGN	\$0	\$0	\$0	\$0	N/A
3001-53701	LEED SERVICES	\$0	\$0	\$0	\$0	N/A
3001-53801	SOLAR PV ANALYSIS	\$0	\$0	\$0	\$0	N/A
3001-60200	CLOSING COSTS	\$0	\$0	\$0	\$0	N/A
3001-60400	DEMOLITION	\$0	\$0	\$0	\$0	N/A
3001-60900	USDA APPLICATION SERVICES	\$0	\$0	\$0	\$0	N/A
3001-6110	SITE ASSESSMENTS	\$0	\$0	\$0	\$0	N/A
	TOTAL OPERATING	\$0	\$0	\$0	\$105,000	#DIV/0!

Adopted Budget FY 2022 - 2023

GENERAL FUND REVENUES - FUND 990
PARKS AND RECREATION PROJECT BUDGET

Account Object Code	Account Description	2020-21 Actual	2020-21 Budget	2021-22 Budget	2022-23 Recommended	% Increase From Previous Year Budget
9500-95010	TRANSFER FROM GENERAL FUND	\$0	\$0	\$175,000	\$925,000	428.6%
9500-95003	DONATION	\$50,000	\$50,000	\$0	\$0	N/A
9555-95502	FUND BALANCE APPROPRIATED	\$0	\$0	\$0	\$0	N/A
	TOTAL OPERATING	\$50,000	\$50,000	\$175,000	\$925,000	428.6%

Adopted Budget FY 2022 - 2023

GENERAL FUND EXPENDITURES - FUND 990 PARKS AND RECREATION PROJECT BUDGET

Account Object Code	Account Description	2020-21 Actual	2020-21 Budget	2021-22 Budget	2022-23 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	\$50,000	\$0	\$0	N/A
3001-100	KIWANIS PARK BATHROOMS	\$0	\$0	\$75,000	\$0	N/A
3001-200	LEWIS FREEMAN PARK	\$0	\$0	\$100,000	\$50,000	-50.0%
	PLAYGROUND IMPROVEMENTS	\$0	\$0	\$0	\$100,000	#DIV/0!
	TENNIS COURTS	\$0	\$0	\$0	\$125,000	#DIV/0!
	COMMUNITY HOUSE	\$0	\$0	\$0	\$500,000	#DIV/0!
	MARY HAYES BARBER HOLMES BATHROOMS	\$0	\$0	\$0	\$150,000	#DIV/0!
	TOTAL OPERATING	\$0	\$50,000	\$175,000	\$925,000	428.6%

Adopted Budget
FY 2022 - 2023

CAPITAL IMPROVEMENT PROGRAM

MEMORANDUM

TO: Mayor and Board of Commissioners

FROM: Town Manager

SUBJECT: Manager's Recommended Capital Improvement Plan for
Fiscal Years 2022-2023 to 2030-2031

DATE: May 23, 2022

The purpose of this memorandum is to submit the Manager's Recommended Capital Improvement Plan for 2023 to 2031 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 Manager's Recommended Capital Improvement Plan for 2023 to 2031 and authorizing the Town Manager to proceed with the listed projects.

Adopted Budget
FY 2022 - 2023

**A RESOLUTION ADOPTING THE MANAGER'S RECOMMENDED
CAPITAL IMPROVEMENTS PROGRAM FOR
FISCAL YEAR 2022 – 2023 THROUGH FISCAL YEAR 2030 - 2031**

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

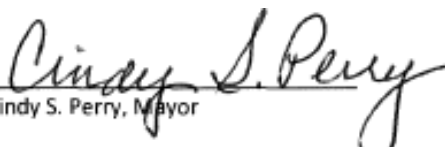
WHEREAS, the plan is updated annually for review by the Board of Commissioners; and

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 Manager's Recommended Capital Improvement Plan for Fiscal Year 2022-2023 through Fiscal Year 2030-2031 and authorizes the Town Manager to proceed with the listed projects.

This the 23rd day of May, 2022.


Cindy S. Perry, Mayor

ATTEST:


Paul S. Messick, Jr., Town Clerk



*TOWN OF PITTSBORO
NORTH CAROLINA*

*MANAGER'S RECOMMENDED
CAPITAL IMPROVEMENTS PLAN*

*Fiscal Year 2022-2023 through
Fiscal Year 2030-2031*

Adopted Budget

FY 2022 - 2023

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 2022 - 2023

CAPITAL IMPROVEMENT PLAN SUMMARY

Project Name	Anticipated	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027-2031	Project Total	Department
	Funding Source							
Community House Improvements	C	\$ 500,000	\$ -	\$ -	\$ -	\$ -	\$ 500,000	Parks
Tennis Courts	C	\$ 125,000	\$ -	\$ -	\$ -	\$ -	\$ 125,000	Parks
Playground Improvements	C	\$ 100,000	\$ -	\$ -	\$ -	\$ -	\$ 100,000	Parks
Lewis Freeman Park	C	\$ 50,000	\$ -	\$ -	\$ -	\$ -	\$ 50,000	Parks
Bathrooms for Parks	K	\$ -	\$ 175,000	\$ 175,000	\$ -	\$ -	\$ 350,000	Parks
Police Station	C	\$ 100,000	\$ 50,000	\$ 50,000	\$ -	\$ -	\$ 200,000	Public B&G
Municipal Building	C/L	\$ 105,000	\$ -	\$ -	\$ -	\$ -	\$ 105,000	Public B&G
Utility Building	L	\$ 50,000	\$ 50,000	\$ 50,000	\$ -	\$ -	\$ 150,000	Buildings & Grounds
Additional Police Vehicles	C	\$ 212,000	\$ 75,000	\$ 75,000	\$ 75,000	\$ 75,000	\$ 512,000	Police
Town Lake Park Stormwater Improvement	C	\$ -	\$ 50,000	\$ -	\$ -	\$ -	\$ 50,000	Engineering
Annual Street Resurfacing	C	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 600,000	\$ 1,000,000	Streets
15/501 Widening Project	C	\$ -	\$ -	\$ 99,112	\$ 231,260	\$ -	\$ 330,372	Streets
Pittsboro Elementary School Sidewalk	C	\$ 210,000	\$ -	\$ -	\$ -	\$ -	\$ 210,000	Streets
Storm Drainage Culvert - Oakwood Drive	C/G	\$ -	\$ 230,000	\$ -	\$ -	\$ -	\$ 230,000	Streets/Stormwater
Sanford Forecmain	L	\$ 21,585,500	\$ -	\$ -	\$ -	\$ -	\$ 21,585,500	WWTP
Jordan Lake Partership	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
Western Intake Partnership	C	\$ 371,705	\$ -	\$ -	\$ -	\$ -	\$ 371,705	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	\$ 55,550	\$ -	\$ -	\$ -	\$ -	\$ 55,550	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 2	C	\$ -	\$ 27,000	\$ -	\$ -	\$ -	\$ 27,000	W & S
Cleaning and CCTV Inspection Priority 3	C	\$ -	\$ 74,833	\$ -	\$ -	\$ -	\$ 74,833	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
TOTAL		\$ 24,056,147	\$ 988,634	\$ 642,836	\$ 592,516	\$ 1,445,732	\$ 27,725,865	

Funding Source Legend Key:

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

Adopted Budget FY 2022 - 2023

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 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 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 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 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

Adopted Budget FY 2022 - 2023

APPENDIX

BUDGET FORMAT

The accounts of the Town are organized based on funds or account groups of which each is considered a separate accounting entity. The separation of revenues and expenditures allow close monitoring of accounts to provide surety that expenditures are in conformity with the adopted annual budget. The Town of Pittsboro annual budget consists of two (2) funds, the General Fund and the Enterprise Fund. The General Fund accounts for the revenues and expenditures of all Town departments except those required to be accounted for in other funds. The Enterprise Fund accounts for water and sewer activities. Please note: An individual project ordinance is adopted for General and Enterprise Capital Project Funds.

DESCRIPTION OF THE BUDGET PROCESS

The North Carolina Local Government Budget and Fiscal Control Act requires that the Town Manager submit a recommended budget to the Mayor and the Board of Commissioners no later than June 1 of each year and that the Board of Commissioners hold a public hearing on the proposed budget. The Board of Commissioners shall adopt an annual budget or interim budget each year by July 1. The budget must be balanced as defined by the Fiscal Control Act, “the sum of estimated net revenues and appropriated fund balance in each fund shall be equal to appropriations in that fund”.

The budget is the single most important document presented to the Board of Commissioners and it represents the priorities of the Town and our community. The budget serves the citizens by providing an understanding of the Town’s operating fiscal programs and it reflects the Town’s commitment to maintain necessary services as well as improving the quality of service and keeping the impact of taxes to the citizens at a minimum.

The Town operates under an annual budget ordinance adopted in accordance with the Local Government Budget and Fiscal Control Act. The budget ordinance is the legal basis of the budgetary accounting system and the standard by which proposed expenditures are measured. All annual appropriations lapse at fiscal year-end. Any revisions to the original budget ordinance must be approved and adopted by the Board of Commissioners and made a matter of record in the Town minutes. Project ordinances are adopted for Governmental Capital Project Funds and the Utility Capital Project Funds. Project ordinances are on-going until the capital project has been completed and closed.

The budget is prepared using the modified accrual method of accounting for all funds. This accounting approach recognizes revenues when they become measurable and expenditures at the time liabilities are incurred.

The preparation of the budget requires structured guidelines as well as the participation and cooperation of many participants and a carefully scheduled series of events. The Town in the formulation of the budget follows the following budget calendar and budget cycle.

Adopted Budget FY 2022 - 2023

BUDGET DEVELOPMENT SCHEDULE

- Board of Commissioners Budget Scoping Session #1
 - Cancelled
- Board of Commissioners Budget Scoping Session #2
 - December 1, 2021
- Capital & New Request Forms to Department Heads
 - December 13, 2021
- Departmental Capital & New Request Forms Returned to Town Manager
 - December 29, 2021
- Operating and Maintenance (O&M) Request Forms to Department Heads
 - January 18, 2022
- Departmental Operating and Maintenance (O&M) Request Forms Returned to Town Manager
 - January 28, 2022
- Budget Reviews with Department Directors, Town Manager & Finance Director
 - February 15-17, 2022
- Department Head Budget Retreat
 - March 11, 2022
- Board of Commissioners Budget Scoping Session #3
 - March 14, 2022
- Board of Commissioners Budget Retreat
 - April 7, 2022
- Town Manager's Presentation and Budget Public Hearing #1
 - April 25, 2022
- Town Manager's Presentation and Budget Public Hearing #2
 - May 9, 2022
- Budget Adoption
 - May 23, 2022 (Anticipated)

Adopted Budget FY 2022 - 2023

BUDGET DEVELOPMENT PROCESS

COMPILATION OF HISTORICAL DATA

During the first phase of the budget process, the accumulation of previous fiscal year's historical expenditure data is compiled by the Finance Department. The data is used by Department Heads and management for performance evaluation and projection of resources required to meet departmental objectives and needs.

PREPARATION OF DEPARTMENT REQUESTS

Estimating department expenditures is the responsibility of the Department Head. The basic requirements of budgeting expenditures are to request sufficient funding to adequately operate the department and to request funding at the lowest reasonable level in order to achieve the departmental goals and objectives.

CONSOLIDATION OF PRELIMINARY BUDGET

The departmental requests are submitted to the Town Manager and the Finance Department to consolidate the individual departmental requests and the revenue projections into an overall budget. Departmental capital outlay requests are analyzed in coordination with our Capital Improvement Plans and the vehicle and equipment replacement schedule.

EVALUATION OF PRELIMINARY DATA AND PRIORITIES

The evaluation of preliminary data and priorities is an important step in developing a fiscal plan, which will achieve the Town's program of service for the upcoming fiscal year. A comprehensive review of service needs compared to departmental goals and objectives is analyzed by the Town Manager after meeting with Department Heads.

BALANCE PROPOSED BUDGET

After the Town's program of service priorities have been established, a balance plan for funding must be formulated. Through careful assessment of funding requirements and financing elements, a proposed budget document is organized into a final format and submitted to the Board of Commissioners for legislative review. All inter-fund transfers and debt service requirements are included in the proposed budget.

LEGISLATIVE REVIEW

The Board of Commissioners reviews the budget document thoroughly with the Town Manager and the Finance Director during a work session titled the "Budget Retreat" and with two (2) subsequent public hearings on the proposed budget. The Board of Commissioners reviews departmental expenditures and goals at this stage to ensure adherence with Town goals. A copy of the proposed budget document is filed with the Town Clerk for public inspection. An electronic copy is also posted on the Town's website.

Adopted Budget

FY 2022 - 2023

BUDGET ADOPTION

The adoption of the annual budget is the culmination of exhaustive reviews of budget proposals by Department Heads, Management, and the Board of Commissioners. After a public hearing is held, the budget is formally adopted by the Board of Commissioners. Adoption of the budget establishes the legal authority to incur expenditures in the upcoming fiscal year.

AMENDMENTS TO THE BUDGET

During the fiscal year, the budget may be amended to reflect changes to the original budget ordinance. Typically, budget amendments are for the recognition of unbudgeted revenues, such as grants and donations. Justification for the budget amendment is prepared by the department requesting the amendment. A budget amendment ordinance is then prepared by the Finance Director, and then voted upon by the Board of Commissioners. If approved, the original budget appropriation is then amended.

Adopted Budget FY 2022 - 2023

BUDGET GLOSSARY

Ad Valorem Taxes – Revenue accounts showing taxes paid on real property and personal property to include property of public service companies allocated by the Ad Valorem Tax Division of the State Department of Revenue.

Appropriation – A legal authorization granted by the Board of Commissioners to make budgeted expenditures and to incur obligations for purposes specified in the budget ordinance.

Article 39 Sales Tax– Article 39, being distributed by point of sale, is the purest form of the Local S & U Tax. Basically, any sale that occurs in a given county will result in the Article 39 portion returning to that county. Any refund identified as being from a specific county will have the Article 39 portion refunded from that county as well. Beginning with the October 2003 Collections, the Article 39 portion contains the “food tax” as instructed in G.S. 105-469. However, the “food tax” is separately identified in our Distribution Report.

Article 40 Sales Tax – Article 40 is distributed based upon a county’s population in relation to the state population total. A portion of the “food tax” is also included in Article 40 and can be separately identified in our Distribution Report. Article 40 is subject to an adjustment factor as identified in G.S. 105-486(b). This section contains the Article 40 portion of any refund.

Article 42 Sales Tax – Article 42 was previously distributed based upon a county’s population in relation to the state population total. Effective with the November 2009 collections distributed in January 2010, Article 42 tax is distributed on a point-of-sale basis. A portion of the “food tax” is also included in Article 42 and can be separately identified in our Distribution Report. The portion of the “food tax” included in Article 42 is subject to an adjustment factor as identified in G.S. 105-486(b). This section contains the Article 42 portion of any refund.

Article 44 Sales Tax (See Also City Hold Harmless) – Effective with the November 2009 collections distributed in January 2010, Article 44 tax is repealed. However, Article 44 will continue to incur amounts due to late filed returns, audits, and refunds that affect periods prior to October 1, 2009. Negative amounts will occur periodically as refunds are processed by the Department in the future.

Article 44 Sales Tax (Now Known as City Hold Harmless) – Counties are required to hold eligible municipalities in each county harmless from the repeal of Article 44. Calculations are made to approximate the amount of Article 44 tax previously received by eligible municipalities. Effective October 1, 2008, the City Hold Harmless portion of the Distribution was calculated to provide eligible municipalities a replacement amount for the 0.25% of Article 44 that was repealed. Effective October 1, 2009, the calculation for the City Hold Harmless portion of the Distribution was changed to provide eligible municipalities a replacement amount for the final 0.25% of Article 44 that was repealed.

Assessed Valuation – A value established for real and personal property for use as a basis for levying property taxes.

Budget – A plan of financial operation embodying an estimate of proposed expenditures for a given period and the proposed means of financing them. Upon approval by the Board of Commissioners, the budget ordinance becomes the legal bases for expenditures in the budget year.

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Budget Amendment – A legal procedure utilized by the Town staff and Board of Commissioners to revise a budget appropriation.

Budget Calendar – The schedule of key dates which the Town follows in the preparation, adoption, and administration of the budget.

Budget Document – The official written statement prepared by the Town staff reflecting the decisions made by the Board of Commissioners in their budget deliberations.

Budget Message – A general discussion of the budget that provides the citizens and the public with a summary of the most important aspects of the budget, changes from previous fiscal years, and the views and recommendations of the Town Manager.

Budget Ordinance – The official enactment by the Board of Commissioners to establish legal authority for Town officials to obligate and expend resources.

Calendar Year – A twelve-month time period beginning January 1 and ending December 31.

Capital Outlay – Vehicles, equipment, improvements, and furniture purchased by the Town which individually amount to an expenditure of \$10,000 or more, and which have an expected life of greater than one year.

Capital Project Fund – A fund used to account for the acquisition and construction of major capital facilities and infrastructure.

City Hold Harmless (See Also Article 44 Sales Tax) – Counties are required to hold eligible municipalities in each county harmless from the repeal of Article 44. Calculations are made to approximate the amount of Article 44 tax previously received by eligible municipalities. Effective October 1, 2008, the City Hold Harmless portion of the Distribution was calculated to provide eligible municipalities a replacement amount for the 0.25% of Article 44 that was repealed. Effective October 1, 2009, the calculation for the City Hold Harmless portion of the Distribution was changed to provide eligible municipalities a replacement amount for the final 0.25% of Article 44 that was repealed.

Department – An organizational unit responsible for carrying out a major governmental function.

Employee Benefits – Contributions made by a government to meet commitments or obligations for employee fringe benefits. Included are the government's share of costs for social security, and the various pension, and medical insurance plans.

Enterprise Fund – A governmental accounting fund in which the services provided are financed and operated similarly to those of a private business. The rate schedules for these services are established to ensure that revenues are adequate to meet all necessary expenditures. The enterprise fund for the Town is the water and sewer fund.

Expenditure – A term used to refer to the outflow of funds paid or to be paid for an asset obtained or goods and services obtained regardless of when the expense is actually paid. This term applies to all funds.

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Fiscal Year – A twelve-month time period designating the beginning and ending period for recording financial transactions. The Town’s fiscal year begins July 1 and ends June 30.

Function – A group of related programs crossing organizational (departmental) boundaries and aimed at accomplishing a broad goal or accomplishing a major service.

Fund – An accounting entity that has a set of self-balancing accounts and that records all financial transactions for specific activities or government functions.

Fund Balance – Amounts shown as fund balance represent monies which remain unspent after all budgeted expenditures have been made. North Carolina statute declares that a portion of fund balance is not available for appropriation.

General Fund – The largest fund within the Town, the general fund is the general operating fund and is used to account for all financial resources except those required to be accounted for in another fund.

Grants – Contributions or gifts of cash or other assets from another government to be used or expended for a specified purpose, activity, or facility.

Installment Financing – A legally binding installment contract that conveys the right to property, equipment, and construction, for a stated period of time that allows the Town to spread the cost over several budget years.

Investment Earnings – Interest that is earned on investment of the Town’s idle cash. Interest is allocated to each fund monthly based upon the balances in the funds.

Levy – To impose taxes, special assessments, or service charges for the support of Town activities.

Local Government Budget and Fiscal Control Act – This act governs all financial activities of local governments within the State of North Carolina.

Local Government Commission – An agency in the NC State Treasurer’s Office which oversees local government bonded debt and assists cities and counties in all areas of fiscal management.

Modified Accrual Accounting – The basis of budgeting and accounting where revenues are recorded when collectable within the current period or soon thereafter to be used to pay liabilities of the current period. Expenditures are recognized when the related liability is incurred.

Operating Expenditures - The cost for materials, services, and equipment required for a daily operation of a department or function.

Performance Measures – Descriptions of a program’s effectiveness or efficiency and how a government’s services fill the needs of its citizens.

Powell Bill – A revenue allocation appropriated by the General Assembly and distributed to municipalities based on local street miles and population to be earmarked for street construction and maintenance.

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Program – An organized set of related work activities which are directed toward accomplishing a common goal. Each Town department is usually responsible for a number of related service programs.

Reserve – The apportionment of fund balance earmarked to indicate that it is not available for expenditures or that it is legally segregated for a specific future use.

Restricted Intergovernmental Revenue - Income received from various sources used to finance government services that is limited in its use by the Town, e.g. Powell Bill.

Retained Earnings – An equity account reflecting the accumulated earnings of an enterprise fund.

Revaluation – Assignment of value to properties, buildings, vehicles and equipment by the Moore County Tax Assessor's Office; under State law, all property must be revalued no less frequently than once every eight years. Moore County has begun to revalue on a four year basis.

Revenue – Income received from various sources used to finance government services.

Special Revenue Fund – A special revenue fund is used to account for resources that are subject to legal spending restrictions. They are created when a resolution, statute or ordinance requires that special revenue sources are used to finance a particular activity such as certain grant funding.

System Development Fees – an upfront, one-time charge implemented to recover costs associated with the capital infrastructure investments required to provide system capacity to make services such as water and sewer available to new homes, subdivisions, and retail/commercial developments.

Transfers – Amounts transferred from one fund to another intended for a specific purpose.

Unrestricted Intergovernmental Revenue – Income received from various sources used to finance government services that can be used for any legal purpose by the Town.

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HISTORICAL PROPERTY TAX RATES
(Last Ten Fiscal Years)

FY 2012-2013	0.3673
FY 2013-2014	0.4033
FY 2014-2015	0.4333
FY 2015-2016	0.4333
FY 2016-2017	0.4333
FY 2017-2018	0.4333
FY 2018-2019	0.4333
FY 2019-2020	0.4333
FY 2020-2021	0.4333
FY 2021-2022	0.4333
FY 2022-2023	0.44

Please Note: All rates are expressed in dollars of tax per \$100 of assessed valuation.