

# MANAGER'S RECOMMENDED BUDGET

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**Fiscal Year 2023 / 2024**



Version: May 22, 2023

*A Community with a Proud Past and an Exciting Future*

Recommended Budget  
FY 2023 - 2024

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# Recommended Budget FY 2023 - 2024

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## Fiscal Year 2023-2024 Manager's Budget Message

I am pleased to present the Fiscal Year 2023-2024 budget. The proposed budget is balanced and prepared in accordance with the Local Government Budget and Fiscal Control Act. The budget reflects the Town Board and Staff's commitment to providing high-quality, low-cost services. These services provide safe and secure neighborhoods and are fundamental to the quality of life and economic vitality of the town. The proposed fiscal year budget for 2023-2024 beginning July 1, 2024, totals \$16,367,797.

### General Fund

The Town of Pittsboro's proposed General Fund budget for FY 2023-2024 totals \$ 10,076,131. *The property tax rate for FY 23-24 will remain at \$ .44 cents per \$100 of assessed value.*

One cent on the tax rate equates to \$96,343. The anticipated collection rate for the Town of Pittsboro is 97.5%.

### Solid Waste

The Solid Waste budget for the proposed budget year 2023-2024 totals \$555,000. Solid waste rates for residential and commercial solid waste and recycling collection will increase 5.5% for the proposed budget year. This is due to the inflationary costs due to our agreement with GFL. We are going into the second year of a two-year contract with GFL and will continue to operate under that contract until the Board of Commissioners decides otherwise.

### Water and Sewer Fund

We are projecting water and sewer revenues to increase this year. The Town's proposed water and sewer budget is \$6,291,666. This budget contains a 2.5% increase to water and sewer rates due to inflationary increases. We continue to focus on repairing and replacing outdated infrastructure to meet future growth and existing needs.

### Personnel

This proposed budget includes a 5% COLA that is effective July 1, 2023. The budget also includes a 1% merit bonus for employees based on their evaluation and job performance. The Town is switching from MedCost to Blue Cross Blue Shield of NC in the upcoming fiscal year. We are estimating that the Town will save approximately \$60,000, while providing better coverage and more options. Employees who are insuring dependents will also save hundreds of dollars per year with this plan change.

This proposed budget funds 6 new positions that include: Police Detective, Construction Inspector, Engineer, Downtown Maintenance Worker, Park Maintenance Worker, and Wastewater Maintenance Worker. We feel that these added positions will allow us to be more proactive and to continue providing high quality services.

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### Fund Balance

The General Fund Balance ending FY 21-22 totaled \$6,301,838 with \$798,762 of this assigned or restricted and \$5,503,076 unassigned. Our year-end estimates for FY 22-23 reflect that the Town's General Fund Balance will increase.

The Town has worked diligently over the last few years to improve its fund balance related to our enterprise funds. The Enterprise Fund Balance ending FY 21-22 totaled \$5,601,451 with \$3,870,762 of this restricted and \$1,730,689 unrestricted. Our year-end estimates for FY 22-23 reflect that the Town's Enterprise Fund Balance will increase. This budget also includes a 2.5% budget appropriation to fund balance to help assist with debt reconciliation in the future.

### Capital Outlay

#### General Fund

Item	Cost
Pickup Truck - Emergency Management	\$62,000
Vehicles - New Employees	\$90,000
File Scanning	\$30,000
Ford Police Interceptor SUV Hybrid (Patrol) (3)	\$229,114
Ford Police Interceptor SUV Hybrid (Detective) (1)	\$64,239
Flock Safety Falcon cameras (4) including set up fee	\$17,300
Zero Turn Mower	\$12,000
Miscellaneous Street Patching (contracted)	\$50,000
Pickup Trucks (2)	\$100,000
McClennahan Tennis Courts	\$200,000
Rock Ridge Park Playground	\$500,000
McClennahan Basketball Courts	\$200,000
Park Equipment/Playground Replacement Misc	\$100,000

#### Enterprise Fund

Item	Cost
Jordan Lake Partnership	\$15,000
Jordan Lake Allocation – NCDWR	\$8,500
Western Intake Partnership (WIP)	\$150,000
New High Service Pump	\$120,000
Raw Pump Rebuild	\$50,000
Influent Bar Screen Replacement	\$175,000
Bar Screen Install	\$60,000
Polymer Feed Systems	\$45,000
Tank Mixers	\$12,000
Pickup Truck	\$50,000
4 Distribution Valve Inserts	\$40,000
Shoring Box	\$10,000
Single Cab F-250 Service Truck	\$55,000
Fire Hydrant Installations	\$50,000

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### **Summary**

The budget was prepared with a focus on the Town's long-term financial stability, while allowing us to provide the highest quality services at the lowest possible cost. The Town is continuing to invest in its people and is dedicated to being a preferred employer in Chatham County, as well as a high-quality service provider. It is with great admiration and appreciation for those involved in the development of this document that I submit this Annual Budget for Fiscal Year 2023-2024 to the Board of Commissioners for consideration and adoption.

# Recommended Budget

## FY 2023 - 2024

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### Budget Ordinance - Fiscal Year 2023 - 2024

Be it ordained by the Board of Commissioners of the Town of Pittsboro, North Carolina, this 12<sup>th</sup> day of June, 2023, that the following fund revenues and departmental expenditures together with certain restrictions and authorizations are adopted:

<b>Section I.</b>	<b>General Fund</b>
<i>A. Revenues Anticipated Source</i>	
Ad valorem taxes for 2023	\$4,222,100
Ad valorem taxes for (prior years)	18,000
Tax penalties and interest	6,000
Local Option Sales Tax	1,613,000
Hold Harmless Tax	460,000
Powell Bill	128,000
License and permits	70,650
Utilities/Cable franchise taxes	224,100
Video Sales tax	26,000
Interest earned on fund balance	5,000
Solid Waste Revenues	555,000
ABC Revenues	84,000
Recreation/Community Bldg. Rent	43,500
Telecommunications tax	13,000
Chatham Park Development	125,000
Other Revenues	823,600
Fund Balance Appropriation	1,659,181
<b>Total General Fund Revenues</b>	<b>\$10,076,131</b>
<i>B. Expenditures authorized Departments</i>	
Governing Board	\$209,562
Administration	749,654
Legal	91,500
Engineering	630,724
Planning	594,347
Police	2,283,091
Fire	1,423,888
Public Works	916,812
Public Buildings & Grounds	144,920
Sanitation	555,000
Debt Service	81,957
Recreation	822,624
Downtown	475,709
Transfer to Capital Projects	1,096,343
<b>Total General Fund Expenditures</b>	<b>\$10,076,131</b>

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Section II.	Enterprise Fund
A. Revenues Anticipated	
<u>Source</u>	<u>Amount</u>
Water Charges	\$3,763,800
Reused Water Charges	78,966
Wastewater Charges	2,277,600
Interest Earned on fund balance	3,000
Penalties and Reconnect Fees	50,000
Credit Card Payment Fee	16,800
Other Revenues	101,500
Fund balance appropriated	0
Transfer from SDF Capital Reserve Fund	0
<b>Total Enterprise Fund Revenues</b>	<b>\$6,291,666</b>
B. Expenditures Budgeted	
<b>Department</b>	
Administration	\$1,222,326
Water Treatment Plant	1,832,972
Wastewater Treatment Plant	1,319,212
Public Utility Maintenance	1,029,322
Debt Service	137,524
Transfer to Capital Projects	593,500
Transfer to Enterprise Fund Balance	156,810
<b>Total Enterprise Fund Expenditures</b>	<b>\$6,291,666</b>

**Section III. Capital Reserve Funds**

**General Fund – Capital Reserve Fund (720)**

Revenues	
Investment Earnings	\$50.00
<b>Total Revenues</b>	<b>\$50.00</b>
Expenditures	
Reserved for Future Expenditures	\$50.00
<b>Total Expenditures</b>	<b>\$50.00</b>

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

Revenues	
Investment Earnings	\$1,000.00
Water SDF Charge	\$555,900.00
Waste Water SDF Charge	\$551,900.00
<b>Total Revenues</b>	<b>\$1,108,800.00</b>



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<u>Expenditures</u>	
Transfer to Enterprise Fund Projects	\$0.00
Reserved for Future Expenditures	\$1,108,800.00
<b>Total Expenditures</b>	<b>\$1,108,800.00</b>

**Section IV. Project Funds**

**General Fund – Sidewalks and Greenways Project (840)**

<u>Revenues</u>	
Transfer from General Fund	\$0.00
<b>Total Revenues</b>	<b>\$0.00</b>

<u>Expenditures</u>	
TARPO Sidewalk	\$0.00
NCDOT TAP	\$0.00
<b>Total Expenditures</b>	<b>\$0.00</b>

**General Fund – Affordable Housing Project (850)**

<u>Revenues</u>	
Transfer from General Fund	\$96,343.00
<b>Total Revenues</b>	<b>\$96,343.00</b>

<u>Expenditures</u>	
Reserve for Future Improvements	\$96,343.00
<b>Total Expenditures</b>	<b>\$96,343.00</b>

**General Fund – Police Station Project (860)**

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

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

**General Fund – Buildings and Grounds Project (870)**

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

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

**General Fund – Town Hall Project (940)**

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

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<b>Total Revenues</b>	<b>\$0.00</b>
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**Expenditures**

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

**General Fund – Parks and Recreation Project (990)**

**Revenues**

Transfer from General Fund	\$1,000,000.00
<b>Total Revenues</b>	<b>\$1,000,000.00</b>

**Expenditures**

Playground Improvements	\$100,000.00
Tennis Courts	\$200,000.00
Rock Ridge Park Playground	\$500,000.00
McClennahan Basketball Courts	\$200,000.00
<b>Total Expenditures</b>	<b>\$1,000,000.00</b>

**Enterprise Fund – Water Plant Improvements Project (550)**

**Revenues**

Transfer from Enterprise Fund	\$173,500.00
<b>Total Revenues</b>	<b>\$173,500.00</b>

**Expenditures**

Western Intake Partnership	\$150,000.00
Jordan Lake Partnership	\$23,500.00
<b>Total Expenditures</b>	<b>\$173,500.00</b>

**Enterprise Fund – Water Extensions and Maintenance Project (560)**

**Revenues**

Transfer from Enterprise Fund	\$85,000.00
<b>Total Revenues</b>	<b>\$85,000.00</b>

**Expenditures**

MISC Betterment	\$35,000.00
Hydrants	\$50,000.00
<b>Total Expenditures</b>	<b>\$85,000.00</b>

**Enterprise Fund – Sewer Extensions and Maintenance Project (570)**

**Revenues**

Transfer from Enterprise Fund	\$35,000.00
<b>Total Revenues</b>	<b>\$35,000.00</b>

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

**Enterprise Fund – Enterprise Debt Service Project (580)**

<u>Revenues</u>	
Transfer from Enterprise Fund	\$300,000.00
<b>Total Revenues</b>	<b>\$300,000.00</b>

<u>Expenditures</u>	
Reserve for Future Debt Service	\$300,000.00
<b>Total Expenditures</b>	<b>\$300,000.00</b>

**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 2023-2024.

**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 2023-2024. This rate is based on the most recent valuation and uses an anticipated collection rate of 97.5%. One cent will generate approximately \$96,343 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. \$222.00 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.
3. Additional bins are charged at the commercial rates listed below.

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

	Every Other Week	1 per Week	2 per Week
Roll Cart	-	\$20.00	-
Recycle Cart	\$4.50	-	-
4 yard Dumpster	\$29.75	\$59.50	\$119.00
4 yard Compact Dumpster	\$99.00	\$198.00	\$396.00
6 yard Dumpster	\$44.75	\$89.50	\$179.00
6 yard Compact Dumpster	\$115.00	\$230.00	\$460.00
8 yard Dumpster	\$59.50	\$119.00	\$238.00
8 yard Compact Dumpster	\$141.75	\$283.50	\$567.00

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

1. Zoning Application Fees\*

a. ABC Verification Permit	\$ 50.00
b. Residential Zoning Compliance Certificate	\$ 75.00
c. Non-residential Zoning Compliance Certificate	\$ 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

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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\*

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

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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	\$4,500.00 /lot
f. Recreation Payment in Lieu of Provision	\$4,500.00 /lot
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.

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 a formal request to Parks & Rec Director. All reservations for 100 or more persons requires a special event application.

1. Community Building. All rentals require a two-hour minimum. Refundable Deposit is \$150.00. Renting Party is responsible for leaving building and grounds clean and returning all keys before deposit is refunded.

Community House	Resident	Non-Resident
Hourly	\$50.00	\$100.00
Kitchen Fee	\$25.00	\$50.00

2. Shelter Rentals. 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. Any scheduled or organized event that is taking place at these facilities are required to complete a

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rental application. All rentals require a two-hour minimum. Refundable Deposit is \$150.00. Renting Party is responsible for leaving shelter and grounds clean.

Shelter Rentals (per court)	Resident (Hourly)	Non-Resident (Hourly)
Small (Town Lake)	\$15.00	\$30.00
Medium (Rock Ridge)	\$20.00	\$40.00
Large (Mary Hayes)	\$25.00	\$50.00
Extra-Large (Knight Farm Park)	\$35.00	\$70.00

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 area and grounds clean before deposit is refunded.
4. Athletic Rentals. 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. Any scheduled or organized event that is taking place at these facilities are required to complete a rental application.

Athletic Rentals (per court)	Resident (Hourly)	Non-Resident (Hourly)
Tennis Courts	\$5.00	\$10.00
Basketball	\$3.00	\$6.00

5. Multipurpose Fields (per field). 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. Any scheduled or organized event that is taking place at these facilities are required to complete a rental application.

Multipurpose Fields	Resident (Hourly)	Non-Resident (Hourly)
Town Lake Park	\$20.00	\$40.00
Mary Hayes Barber Holmes Park	\$30.00	\$60.00
*Lining Charge – Limit 1x/week*	\$20.00	\$40.00

6. Event Open Space Field at Knight Farm Park. 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. Any scheduled or organized event that is taking place at these facilities are required to complete a rental application.

Resident (Hourly)	Non-Resident (Hourly)
\$100.00	\$150.00

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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

	<b>Water</b>		<b>Wastewater</b>	
	Inside	Outside	Inside	Outside
<b>Basic Service Charge</b> (Flat monthly fee for meter reading, billing and accounts management)				
Meters ≤ 1 inch	\$ 23.58	\$ 47.15	\$ 20.92	\$ 41.85
Meters > 1 inch	\$ 43.32	\$ 86.64	\$ 38.78	\$ 77.56
Plus a monthly usage fee per 1,000 gallons				
0 to 2,000 gallons	\$ 9.79	\$ 19.57	\$ 12.17	\$ 24.33
2,001 to 6,000 gallons	\$ 11.44	\$ 22.88	\$ 14.61	\$ 29.23
> 6,000 gallons	\$ 13.62	\$ 27.24	\$ 17.46	\$ 34.91

For service through a Master Meter the basic service charge per unit shall assume a 3/4 inch meter.

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 20<sup>th</sup> of the month. If the account is not paid in full by the 20<sup>th</sup> 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 \$13.62 per 1,000 gallons for Inside Water accounts and at the rate of \$27.24 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 \$19.57 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.

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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.
3. Hydrant Bulk Water can be purchased at a rate of \$19.57 per 1,000 gallons.
4. Outside Bulk Water can be purchased at a rate of \$27.24 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	\$125.00/month
5. 10" fire suppression service	\$250.00/month
6. 12" fire suppression service	\$350.00/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

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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 meter size basis.

Meter Size	Service Unit Equivalent	Water SDF	Wastewater SDF	Combined SDF
1/2"	1.0	\$5,170	\$5,830	<b>\$11,000</b>
3/4"	1.0	\$5,170	\$5,830	<b>\$11,000</b>
1"	2.0	\$8,620	\$9,713	<b>\$18,333</b>
1-1/2"	5.0	\$17,233	\$19,433	<b>\$36,666</b>
2"	8.0	\$27,573	\$31,092	<b>\$58,665</b>
3"	33.3	\$86,164	\$97,164	<b>\$183,328</b>
4"	66.7	\$172,329	\$194,327	<b>\$366,656</b>
6"	106.7	\$275,726	\$310,924	<b>\$586,650</b>
8"	186.7	\$482,519	\$544,118	<b>\$1,026,637</b>
10"	366.7	\$947,807	\$1,069,424	<b>\$2,017,231</b>

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

J. Meter Fee.

1. 3/4" meter	\$550.00
2. 1" meter	\$725.00
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.

# Recommended Budget

## FY 2023 - 2024

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

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

### **SECTION X. Restriction – Town Manager (Budget Officer)**

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

# Recommended Budget

## FY 2023 - 2024

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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 2023-2024 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 12<sup>th</sup> day of June 2023.

ATTEST:

\_\_\_\_\_  
Cindy S. Perry, Mayor

\_\_\_\_\_  
Carrie L. Bailey, Town Clerk

Manager's Recommended Budget  
FY 2023- 2024

**OPERATING BUDGET - GENERAL FUND**

**GENERAL FUND REVENUES**

Account Object Code	Account Description	2021-22 Actual	2021-22 Budget	2022-23 Budget	2023-24 Recommended	% Increase From Previous Year Budget
4100-41100	TAXES - PRIOR YEARS	\$7,894	\$18,000	\$18,000	\$18,000	0.0%
4100-41130	PUBLIC SERVICE UTILITY TAX	\$27,931	\$27,000	\$27,500	\$24,100	-12.4%
4100-41000	AD VALOREM TAXES	\$3,158,843	\$3,049,261	\$3,418,588	\$3,849,100	12.6%
4100-41121	MOTOR VEHICLE TAXES	\$312,320	\$230,000	\$300,000	\$365,000	21.7%
4100-41105	TAX INTEREST AND PENALTIES	\$7,937	\$6,000	\$6,000	\$6,000	0.0%
4100-41200	RENTAL VEHICLE TAX	\$11,429	\$7,500	\$7,500	\$8,000	6.7%
4100-41225	BEER AND WINE LICENSES	\$1,050	\$500	\$500	\$650	30.0%
4100-44100	INTEREST INCOME	\$4,442	\$2,500	\$2,500	\$5,000	100.0%
4100-46100	MISCELLANEOUS REVENUES	\$15,298	\$18,780	\$10,000	\$10,000	0.0%
4100-43100	SITE PLAN REVIEW	\$33,842	\$170,000	\$170,000	\$40,000	-76.5%
4100-43105	ZONING PERMIT FEES	\$66,082	\$28,050	\$35,550	\$70,000	96.9%
4100-43110	PLANNING ADMIN/PUBLIC HEARING FEE	\$0	\$400	\$400	\$400	0.0%
4100-43120	SUBDIVISION REVIEW FEES	\$38,705	\$170,000	\$170,000	\$20,000	-88.2%
4100-43121	SMALL AREA PLAN FEES	\$0	\$0	\$0	\$23,000	#DIV/0!
4100-43125	STORMWATER FEES	\$39,362	\$170,000	\$170,000	\$60,000	-64.7%
4100-43130	CONSTRUCTION INSPECTION FEES	\$98,699	\$220,000	\$220,000	\$600,000	172.7%
4100-46110	OUTSOURCE REVIEW FEE	\$0	\$0	\$0	\$0	N/A
4100-43135	ENGINEERING REVIEW FEE	\$45,815	\$105,000	\$105,000	\$35,000	-66.7%
4100-41230	UTILITY FRANCHISE TAX	\$188,959	\$178,900	\$178,900	\$185,000	3.4%
4100-41231	NATURAL GAS TAX	\$19,875	\$11,000	\$11,000	\$15,000	36.4%
4100-41232	TELECOMMUNICATIONS SERVICE TAX	\$13,317	\$21,000	\$19,000	\$13,000	-31.6%
4100-41233	VIDEO PROGRAMMING TAX	\$26,424	\$27,500	\$26,000	\$26,000	0.0%
4100-41250	SOLID WASTE DISPOSAL TAX	\$3,435	\$3,200	\$3,200	\$3,200	0.0%
4100-41201	LOCAL GOVT SALES TAX (Article 39)	\$595,766	\$489,000	\$575,000	\$685,000	19.1%
4100-41202	HALF CENT SALES TAX (Article 40)	\$399,247	\$332,000	\$380,000	\$450,000	18.4%
4100-41203	HALF CENT SALES TAX (Article 42)	\$315,566	\$261,000	\$300,000	\$369,000	23.0%
4100-41204	HALF CENT SALES TAX (Article 44)	\$93,864	\$85,300	\$90,000	\$109,000	21.1%
4100-41205	HOLD HARMLESS TAX	\$410,202	\$330,000	\$390,000	\$460,000	17.9%
4100-41234	BEER AND WINE TAX	\$18,082	\$19,000	\$19,000	\$19,000	0.0%
4100-45100	POWELL BILL	\$142,192	\$125,000	\$125,000	\$128,000	2.4%

Manager's Recommended Budget  
FY 2023- 2024

**OPERATING BUDGET - GENERAL FUND**

**GENERAL FUND REVENUES**

Account Object Code	Account Description	2021-22 Actual	2021-22 Budget	2022-23 Budget	2023-24 Recommended	% Increase From Previous Year Budget
4100-42500	ABC REVENUES	\$74,255	\$250,000	\$58,000	\$75,000	29.3%
4100-45105	ABC REVENUES (LAW ENFORCEMENT)	\$8,756	\$8,000	\$8,000	\$9,000	12.5%
4100-43150	OFFICERS FEES/CLERK OF COURT	\$924	\$750	\$750	\$500	-33.3%
4100-45110	CHATHAM PARK DEVELOPMENT	\$82,925	\$145,000	\$0	\$125,000	#DIV/0!
4100-43200	RECREATION REVENUES	\$7,110	\$5,000	\$6,500	\$7,500	15.4%
4100-43205	REC. FEE - PAY IN LIEU OF	\$2,049	\$5,000	\$5,000	\$5,000	0.0%
4100-43140	SIDEWALK IN LIEU FEE	\$10,796	\$0	\$0	\$0	N/A
4100-42100	CHATHAM COUNTY RECREATION GRANT	\$23,335	\$23,335	\$23,335	\$22,000	-5.7%
4100-41227	CONTROLLED SUBSTANCE TAX	\$41	\$0	\$0	\$0	N/A
4100-45130	WELLNESS GRANT	\$0	\$2,500	\$2,500	\$2,500	0.0%
4100-42130	TARPO FUNDS	\$0	\$160,000	\$168,000	\$0	N/A
4100-42110	FEMA FUNDS	\$0	\$26,649	\$0	\$0	N/A
4100-43175	COMMUNITY HOUSE RENTS	\$14,381	\$3,500	\$2,500	\$0	N/A
4100-43180	SHELTER RENTS	\$0	\$0	\$5,000	\$14,000	180.0%
4100-43300	TIPPING/LANDFILL REVENUE	\$507,268	\$484,800	\$509,040	\$555,000	9.0%
4100-46105	DONATION	\$0	\$0	\$75,000	\$0	N/A
4100-46200	INSURANCE PROCEEDS	\$14,062	\$0	\$0	\$0	N/A
4100-46300	SALE OF FIXED ASSETS	\$0	\$5,000	\$5,000	\$5,000	0.0%
4100-46310	CRF FUNDS	\$0	\$0	\$0	\$0	N/A
9510-95100	FUND BALANCE APPROPRIATED	\$696,035	\$882,599	\$1,679,437	\$1,659,181	-1.2%
9500-95000	TRANSFER FROM CAPITAL RESERVE	\$0	\$0	\$0	\$0	N/A
	POWELL BILL FUND BALANCE APPROPRIATED		\$0	\$0	\$0	N/A
	<b>TOTAL OPERATING</b>	<b>\$7,538,514</b>	<b>\$8,108,024</b>	<b>\$9,326,700</b>	<b>\$10,076,131</b>	<b>8.0%</b>

Manager's Recommended Budget  
FY 2023 - 2024

GENERAL FUND EXPENDITURES

Account Object Code	Account Description	2020-21 Actual	2021-22 Actual	2021-22 Budget	2022-23 Budget	2023-24 Requested	% Increase From Previous Year Budget
9100-51000	PRINCIPAL	\$78,424	\$115,807	\$115,879	\$118,771	\$79,462	-33.1%
9200-51000	INTEREST	\$7,625	\$8,348	\$8,354	\$5,462	\$2,495	-54.3%
	<b>TOTAL DEBT SERVICE</b>	<b>\$86,050</b>	<b>\$124,155</b>	<b>\$124,233</b>	<b>\$124,233</b>	<b>\$81,957</b>	<b>-34.0%</b>
51020	SALARIES	\$1,047,529	\$1,699,750	\$2,094,842	\$2,443,170	\$2,789,651	14.2%
51021	TEMPORARY SALARIES	\$18,648	\$6,930	\$36,500	\$26,500	\$46,500	75.5%
51024	OVERTIME SALARIES	\$46,648	\$49,770	\$50,000	\$52,000	\$62,000	19.2%
51026	ADVISORY BOARD SALARIES	\$900	\$0	\$1,500	\$1,500	\$1,500	0.0%
51030	SPECIAL EVENTS SALARIES	\$3,801	\$6,800	\$37,400	\$0	\$0	N/A
51050	FICA	\$103,048	\$134,842	\$173,075	\$196,249	\$223,328	13.8%
51060	GROUP HEALTH INSURANCE	\$243,403	\$219,699	\$337,330	\$391,316	\$412,645	5.5%
51070	RETIREMENT	\$132,060	\$196,891	\$249,248	\$324,292	\$416,371	28.4%
51071	SPECIAL RETIREMENT - 401K	\$61,941	\$85,876	\$106,462	\$130,089	\$156,298	20.1%
51072	SEPARATION BENEFIT	\$44,283	\$42,336	\$42,174	\$42,174	\$42,174	0.0%
51080	UNEMPLOYMENT COMPENSATION	\$0	\$0	\$0	\$0	\$0	N/A
57542	WORKMEN'S COMP INSURANCE	\$43,178	\$33,090	\$40,950	\$43,550	\$44,150	1.4%
	<b>TOTAL PERSONNEL</b>	<b>\$1,745,438</b>	<b>\$2,475,984</b>	<b>\$3,169,480</b>	<b>\$3,650,839</b>	<b>\$4,194,618</b>	<b>14.9%</b>
53040	PROFESSIONAL SERVICES	\$781,650	\$1,035,796	\$1,035,796	\$1,211,468	\$1,513,888	25.0%
53041	LEGAL SERVICES	\$0	\$0	\$0	\$500	\$500	0.0%
63074	COMMUNITY POLICING SUPPORT	\$4,068	\$5,095	\$6,500	\$6,500	\$6,500	0.0%
61100	TRAVEL/TRAINING	\$10,635	\$29,541	\$40,200	\$69,200	\$71,565	3.4%
53110	TELEPHONE	\$31,642	\$32,139	\$40,369	\$44,808	\$50,889	13.6%
52111	POSTAGE	\$1,598	\$1,507	\$4,450	\$4,950	\$2,460	-50.3%
65500	SPECIAL EVENT SPONSORSHIP	\$0	\$0	\$0	\$32,000	\$35,000	9.4%
51100	EMPLOYEE APPRECIATION	\$0	\$0	\$0	\$5,000	\$5,000	0.0%
52120	SAFETY SUPPLIES	\$4,891	\$1,944	\$7,050	\$7,900	\$10,000	26.6%
53130	UTILITIES	\$73,169	\$86,698	\$101,340	\$93,980	\$103,000	9.6%
53150	BUILDINGS & GROUNDS MAINTENANCE	\$13,383	\$35,896	\$47,500	\$164,060	\$150,900	-8.0%
53160	EQUIPMENT MAINTENANCE	\$8,653	\$7,932	\$27,750	\$15,750	\$16,890	7.2%
53170	AUTOMOTIVE M & R	\$21,965	\$30,898	\$33,750	\$41,950	\$36,650	-12.6%



Manager's Recommended Budget  
FY 2023 - 2024

GENERAL FUND EXPENDITURES

Account Object Code	Account Description	2020-21 Actual	2021-22 Actual	2021-22 Budget	2022-23 Budget	2023-24 Requested	% Increase From Previous Year Budget
53260	ADVERTISING	\$5,109	\$5,051	\$5,800	\$11,900	\$13,650	14.7%
52310	AUTOMOTIVE & EQUIPMENT FUEL	\$33,094	\$53,099	\$49,750	\$79,000	\$74,900	-5.2%
52330	DEPARTMENTAL SUPPLIES	\$71,211	\$120,193	\$156,440	\$116,710	\$97,010	-16.9%
53331	TAX BILLING & COLLECTION	\$14,835	\$18,034	\$14,000	\$14,500	\$20,000	37.9%
53336	CLEANING SERVICE	\$9,635	\$9,740	\$9,800	\$9,800	\$9,800	0.0%
52340	PRINTING	\$0	\$0	\$13,800	\$18,050	\$8,800	-51.2%
53360	UNIFORMS	\$5,787	\$20,287	\$18,900	\$25,925	\$24,150	-6.8%
60400	POWELL BILL	\$55,083	\$221,587	\$125,000	\$125,000	\$128,000	2.4%
53450	CONTRACTED SERVICES	\$654,896	\$663,630	\$899,512	\$1,151,913	\$1,132,514	-1.7%
63452	MAIN STREET FAÇADE IMPROVEMENTS	\$15,000	\$0	\$0	\$15,000	\$50,000	233.3%
53460	MAIN STREET/DOWNTOWN	\$81,000	\$49,000	\$65,000	\$0	\$0	N/A
63470	OUTSOURCE REVIEW	\$44,094	\$99,009	\$350,000	\$150,000	\$25,000	-83.3%
60480	ECONOMIC DEVELOPMENT	\$7,467	\$7,290	\$8,000	\$8,000	\$8,000	0.0%
63490	STORM WATER PROGRAM	\$2,189	\$2,191	\$1,500	\$2,187	\$12,200	457.8%
53500	WELLNESS SERVICES	\$0	\$0	\$2,500	\$2,500	\$2,500	0.0%
64520	FEMA	\$0	\$26,649	\$26,649	\$0	\$0	N/A
60530	DUES AND SUBSCRIPTIONS	\$23,526	\$21,948	\$29,375	\$45,874	\$48,730	6.2%
57539	REAL & PERSONAL PROPERTY INSURANCE	\$1,500	\$2,145	\$2,200	\$2,200	\$2,310	5.0%
57540	GENERAL LIABILITY INSURANCE	\$17,027	\$17,553	\$18,000	\$18,000	\$21,325	18.5%
57541	AUTO INSURANCE	\$12,282	\$16,383	\$16,800	\$16,800	\$17,640	5.0%
57543	INSURANCE DEDUCTIBLE	\$0	\$0	\$0	\$0	\$0	N/A
53601	DRAINAGE AND STORM WATER	\$38,700	\$0	\$12,500	\$0	\$0	N/A
58741	COPIER LEASE	\$4,167	\$4,015	\$4,900	\$6,200	\$5,880	-5.2%
58742	OFFICE SPACE LEASE	\$35,077	\$35,077	\$37,800	\$47,800	\$88,210	84.5%
58743	PLOTTER LEASE	\$1,281	\$3,667	\$4,500	\$8,000	\$5,300	-33.8%
53801	CONTINGENCY	\$1,677	\$2,697	\$3,000	\$3,000	\$4,000	33.3%
52941	SEASONAL DECORATIONS	\$9,998	\$5,900	\$12,800	\$13,000	\$27,000	107.7%
63950	EVENTS & PROGRAMMING	\$3,270	\$8,057	\$9,000	\$1,500	\$40,400	2593.3%
53200	URBAN FORESTRY	\$0	\$0	\$0	\$10,000	\$10,000	0.0%
	TRANSFER TO CAPITAL PROJECTS	\$0	\$0	\$0	\$1,485,353	\$1,096,343	-26.2%
	TRANSFER TO GENERAL FUND BALANCE	\$0	\$0	\$0	\$0	\$0	N/A

Manager's Recommended Budget  
FY 2023 - 2024

GENERAL FUND EXPENDITURES

Account Object Code	Account Description	2020-21 Actual	2021-22 Actual	2021-22 Budget	2022-23 Budget	2023-24 Requested	% Increase From Previous Year Budget
	<b>TOTAL OPERATING</b>	<b>\$2,099,555</b>	<b>\$2,680,647</b>	<b>\$3,242,231</b>	<b>\$5,086,278</b>	<b>\$4,976,903</b>	<b>-2.2%</b>
55720	CAPITAL OUTLAY - BUILDINGS	\$0	\$0	\$0	\$0	\$0	N/A
55740	CAPITAL OUTLAY - EQUIPMENT	\$178,566	\$97,794	\$120,620	\$449,000	\$792,653	76.5%
55743	CAPITAL OUTLAY - SYSTEM IMPROVEMENT	\$34,556	\$0	\$0	\$0	\$30,000	#DIV/0!
	<b>TOTAL CAPITAL</b>	<b>\$213,122</b>	<b>\$97,794</b>	<b>\$120,620</b>	<b>\$449,000</b>	<b>\$822,653</b>	<b>83.2%</b>
	<b>DIVISION TOTAL</b>	<b>\$4,058,115</b>	<b>\$5,254,424</b>	<b>\$6,656,564</b>	<b>\$9,310,350</b>	<b>\$10,076,131</b>	<b>8.2%</b>

Manager's Recommended Budget  
FY 2023 - 2024

GOVERNING BODY - DEPT 4100

Account Object Code	Account Description	2021-22 Actual	2021-22 Budget	2022-23 Requested	2023-24 Requested	% Increase From Previous Year Budget
51020	SALARIES	\$36,873	\$36,479	\$39,214	\$41,567	6.0%
51050	FICA	\$2,820	\$2,791	\$3,000	\$3,180	6.0%
57542	WORKMEN'S COMP INSURANCE	\$60	\$100	\$100	\$100	0.0%
	<b>TOTAL PERSONNEL</b>	<b>\$39,754</b>	<b>\$39,369</b>	<b>\$42,314</b>	<b>\$44,847</b>	6.0%
61100	TRAVEL/TRAINING	\$968	\$2,000	\$9,000	\$9,000	0.0%
52111	POSTAGE	\$0	\$50	\$50	\$50	0.0%
65500	SPECIAL EVENT SPONSORSHIP	\$0	\$0	\$32,000	\$35,000	9.4%
53260	ADVERTISING	\$0	\$50	\$50	\$50	0.0%
52330	DEPARTMENTAL SUPPLIES	\$2,815	\$3,500	\$3,500	\$3,000	-14.3%
53450	CONTRACTED SERVICES	\$35,751	\$66,830	\$90,630	\$94,930	4.7%
60480	ECONOMIC DEVELOPMENT	\$7,290	\$8,000	\$8,000	\$8,000	0.0%
60530	DUES AND SUBSCRIPTIONS	\$8,534	\$10,060	\$13,185	\$13,185	0.0%
57540	GENERAL LIABILITY INSURANCE	\$1,463	\$1,500	\$1,500	\$1,500	0.0%
	<b>TOTAL OPERATING</b>	<b>\$56,820</b>	<b>\$91,990</b>	<b>\$157,915</b>	<b>\$164,715</b>	4.3%
55720	CAPITAL OUTLAY - BUILDINGS	\$0	\$0	\$0	\$0	N/A
55740	CAPITAL OUTLAY - EQUIPMENT	\$0	\$0	\$0	\$0	N/A
	<b>TOTAL CAPITAL</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	N/A
	<b>DIVISION TOTAL</b>	<b>\$96,574</b>	<b>\$131,359</b>	<b>\$200,229</b>	<b>\$209,562</b>	4.7%

Manager's Recommended Budget  
FY 2023 - 2024

ADMINISTRATION - DEPT 4200

Account Object Code	Account Description	2021-22 Actual	2021-22 Budget	2022-23 Budget	2023-24 Requested	% Increase From Previous Year Budget
51020	SALARIES	\$247,824	\$314,923	\$391,231	\$399,528	2.1%
51021	TEMPORARY SALARIES	\$0	\$2,500	\$2,500	\$2,500	0.0%
51024	OVERTIME SALARIES	\$467	\$2,500	\$2,500	\$2,500	0.0%
51050	FICA	\$18,785	\$24,474	\$30,312	\$30,946	2.1%
51060	GROUP HEALTH INSURANCE	\$25,750	\$58,350	\$60,683	\$42,073	-30.7%
51070	RETIREMENT	\$27,490	\$40,124	\$47,849	\$51,862	8.4%
51071	SPECIAL RETIREMENT - 401K	\$12,446	\$17,581	\$19,686	\$20,101	2.1%
51080	UNEMPLOYMENT COMPENSATION	\$0	\$0	\$0	\$0	N/A
57542	WORKMEN'S COMP INSURANCE	\$420	\$950	\$950	\$950	0.0%
	<b>TOTAL PERSONNEL</b>	<b>\$333,182</b>	<b>\$461,402</b>	<b>\$555,712</b>	<b>\$550,460</b>	-0.9%
61100	TRAVEL/TRAINING	\$14,264	\$11,000	\$20,000	\$20,500	2.5%
53110	TELEPHONE	\$7,081	\$9,204	\$10,164	\$11,024	8.5%
52111	POSTAGE	\$324	\$650	\$650	\$650	0.0%
51100	EMPLOYEE APPRECIATION	\$0	\$0	\$5,000	\$5,000	0.0%
53160	EQUIPMENT MAINTENANCE	\$0	\$750	\$750	\$890	18.7%
53170	AUTOMOTIVE M & R	\$0	\$500	\$500	\$500	0.0%
53260	ADVERTISING	\$804	\$750	\$750	\$750	0.0%
52310	AUTOMOTIVE & EQUIPMENT FUEL	\$264	\$750	\$1,500	\$1,500	0.0%
52330	DEPARTMENTAL SUPPLIES	\$16,424	\$32,000	\$32,660	\$12,660	-61.2%
53331	TAX BILLING & COLLECTION	\$18,034	\$14,000	\$14,500	\$20,000	37.9%
52340	PRINTING	\$0	\$800	\$800	\$800	0.0%
53450	CONTRACTED SERVICES	\$50,603	\$65,870	\$38,276	\$42,700	11.6%
53500	WELLNESS SERVICES	\$0	\$2,500	\$2,500	\$2,500	0.0%
60530	DUES AND SUBSCRIPTIONS	\$8,509	\$6,600	\$10,200	\$10,200	0.0%
57540	GENERAL LIABILITY INSURANCE	\$3,413	\$3,500	\$3,500	\$5,175	47.9%
57541	AUTO INSURANCE	\$878	\$900	\$900	\$945	5.0%
65575	PARK REIMBURSEMENT	\$0	\$0	\$0	\$0	N/A
58741	COPIER LEASE	\$1,177	\$1,400	\$1,400	\$1,400	0.0%

Manager's Recommended Budget  
FY 2023 - 2024

ADMINISTRATION - DEPT 4200

Account Object Code	Account Description	2021-22 Actual	2021-22 Budget	2022-23 Budget	2023-24 Requested	% Increase From Previous Year Budget
	<b>TOTAL OPERATING</b>	<b>\$121,773</b>	<b>\$151,174</b>	<b>\$144,050</b>	<b>\$137,194</b>	-4.8%
58720	CAPITAL OUTLAY - BUILDINGS		\$0	\$0	\$0	N/A
58740	CAPITAL OUTLAY - EQUIPMENT	\$28,235	\$33,550	\$0	\$62,000	#DIV/0!
58743	CAPITAL OUTLAY - SYSTEM IMPROVEMENT	\$0	\$0	\$0	\$0	N/A
	<b>TOTAL CAPITAL</b>	<b>\$28,235</b>	<b>\$33,550</b>	<b>\$0</b>	<b>\$62,000</b>	<b>#DIV/0!</b>
	<b>DIVISION TOTAL</b>	<b>\$483,190</b>	<b>\$646,126</b>	<b>\$699,762</b>	<b>\$749,654</b>	7.1%

Manager's Recommended Budget  
FY 2023 - 2024

LEGAL - DEPT 4700

Account Object Code	Account Description	2021-22 Actual	2021-22 Budget	2022-23 Budget	2023-24 Requested	% Increase From Previous Year Budget
53040	PROFESSIONAL SERVICES	\$60,000	\$60,000	\$70,000	\$90,000	28.6%
53041	LEGAL SERVICES	\$0	\$0	\$500	\$500	0.0%
61100	TRAVEL/TRAINING	\$300	\$750	\$750	\$750	0.0%
60530	DUES AND SUBSCRIPTIONS	\$40	\$250	\$250	\$250	0.0%
	<b>TOTAL OPERATING</b>	<b>\$60,340</b>	<b>\$61,000</b>	<b>\$71,500</b>	<b>\$91,500</b>	28.0%
55720	CAPITAL OUTLAY - BUILDINGS	\$0	\$0	\$0	\$0	N/A
55740	CAPITAL OUTLAY - EQUIPMENT	\$0	\$0	\$0	\$0	N/A
	<b>TOTAL CAPITAL</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	N/A
	<b>DIVISION TOTAL</b>	<b>\$60,340</b>	<b>\$61,000</b>	<b>\$71,500</b>	<b>\$91,500</b>	28.0%

Manager's Recommended Budget  
FY 2023 - 2024

ENGINEERING - DEPT 4800

Account Object Code	Account Description	2021-22 Actual	2021-22 Budget	2022-23 Budget	2023-24 Requested	% Increase From Previous Year Budget
51020	SALARIES	\$188,310	\$176,700	\$185,822	\$235,413	26.7%
51021	TEMPORARY SALARIES	\$0	\$1,500	\$1,500	\$1,500	0.0%
51024	OVERTIME SALARIES	\$0	\$0	\$2,500	\$2,500	0.0%
51050	FICA	\$13,725	\$13,632	\$14,521	\$18,315	26.1%
51060	GROUP HEALTH INSURANCE	\$8,956	\$21,617	\$43,604	\$60,083	37.8%
51070	RETIREMENT	\$20,623	\$20,418	\$45,470	\$71,568	57.4%
51071	SPECIAL RETIREMENT - 401K	\$9,444	\$8,948	\$18,707	\$27,740	48.3%
51080	UNEMPLOYMENT COMPENSATION	\$0	\$0	\$0	\$0	N/A
57542	WORKMEN'S COMP INSURANCE	\$1,918	\$2,200	\$3,500	\$3,500	0.0%
	<b>TOTAL PERSONNEL</b>	<b>\$242,976</b>	<b>\$245,015</b>	<b>\$315,625</b>	<b>\$420,619</b>	<b>33.3%</b>
61100	TRAVEL/TRAINING	\$1,070	\$3,200	\$3,800	\$3,900	2.6%
53110	TELEPHONE	\$2,390	\$3,240	\$4,530	\$4,600	1.5%
52111	POSTAGE	\$356	\$500	\$250	\$260	4.0%
53130	UTILITIES	\$616	\$0	\$990	\$0	N/A
53170	AUTOMOTIVE M & R	\$171	\$1,500	\$1,300	\$1,500	15.4%
53260	ADVERTISING	\$338	\$500	\$600	\$600	0.0%
52310	AUTOMOTIVE & EQUIPMENT FUEL	\$2,940	\$1,500	\$4,000	\$4,900	22.5%
52330	DEPARTMENTAL SUPPLIES	\$4,289	\$6,000	\$3,000	\$3,100	3.3%
52340	PRINTING	\$0	\$3,000	\$2,000	\$1,000	-50.0%
53360	UNIFORMS	\$0	\$525	\$650	\$800	23.1%
53450	CONTRACTED SERVICES	\$6,183	\$69,180	\$31,720	\$43,900	38.4%
63470	OUTSOURCE REVIEW	\$99,009	\$350,000	\$150,000	\$25,000	-83.3%
63490	STORM WATER PROGRAM	\$2,191	\$1,500	\$2,187	\$12,200	457.8%
60530	DUES AND SUBSCRIPTIONS	\$1,091	\$2,900	\$2,200	\$5,700	159.1%
57540	GENERAL LIABILITY INSURANCE	\$878	\$900	\$900	\$945	5.0%
57541	AUTO INSURANCE	\$390	\$400	\$400	\$420	5.0%
53601	DRAINAGE AND STORM WATER	\$0	\$12,500	\$0	\$0	N/A
58741	COPIER LEASE	\$554	\$700	\$950	\$980	3.2%

Manager's Recommended Budget  
FY 2023 - 2024

ENGINEERING - DEPT 4800

Account Object Code	Account Description	2021-22 Actual	2021-22 Budget	2022-23 Budget	2023-24 Requested	% Increase From Previous Year Budget
58742	OFFICE SPACE LEASE	\$4,911	\$5,000	\$16,400	\$0	N/A
58743	PLOTTER LEASE	\$1,214	\$1,500	\$1,250	\$1,300	4.0%
	<b>TOTAL OPERATING</b>	<b>\$128,590</b>	<b>\$464,545</b>	<b>\$227,127</b>	<b>\$111,105</b>	-51.1%
55720	CAPITAL OUTLAY - BUILDINGS	\$0	\$0	\$0	\$0	N/A
55740	CAPITAL OUTLAY - EQUIPMENT	\$1,814	\$6,050	\$0	\$99,000	#DIV/0!
	<b>TOTAL CAPITAL</b>	<b>\$1,814</b>	<b>\$6,050</b>	<b>\$0</b>	<b>\$99,000</b>	#DIV/0!
	<b>DIVISION TOTAL</b>	<b>\$373,380</b>	<b>\$715,610</b>	<b>\$542,752</b>	<b>\$630,724</b>	16.2%



Manager's Recommended Budget  
FY 2023 - 2024

PLANNING - DEPT 4900

Account Object Code	Account Description	2021-22 Actual	2021-22 Budget	2022-23 Budget	2023-24 Requested	% Increase From Previous Year Budget
51020	SALARIES	\$198,911	\$272,637	\$355,034	\$321,043	-9.6%
51021	TEMPORARY SALARIES	\$0	\$2,500	\$2,500	\$0	N/A
51024	OVERTIME SALARIES	\$472	\$0	\$1,000	\$1,000	0.0%
51026	ADVISORY BOARD SALARIES	\$0	\$1,500	\$1,500	\$1,500	0.0%
51050	FICA	\$15,097	\$21,163	\$27,543	\$24,751	-10.1%
51060	GROUP HEALTH INSURANCE	\$20,493	\$29,503	\$46,012	\$36,484	-20.7%
51070	RETIREMENT	\$22,186	\$25,061	\$43,263	\$41,415	-4.3%
51071	SPECIAL RETIREMENT - 401K	\$9,914	\$10,982	\$17,802	\$16,052	-9.8%
51080	UNEMPLOYMENT COMPENSATION	\$0	\$0	\$0	\$0	N/A
57542	WORKMEN'S COMP INSURANCE	\$1,918	\$2,200	\$3,500	\$3,500	0.0%
	<b>TOTAL PERSONNEL</b>	<b>\$268,990</b>	<b>\$365,546</b>	<b>\$498,153</b>	<b>\$445,744</b>	<b>-10.5%</b>
61100	TRAVEL/TRAINING	\$2,815	\$13,000	\$18,500	\$10,355	-44.0%
53110	TELEPHONE	\$2,019	\$2,540	\$4,110	\$2,540	-38.2%
52111	POSTAGE	\$275	\$2,500	\$2,000	\$750	-62.5%
53130	UTILITIES	\$616	\$0	\$990	\$0	N/A
53170	AUTOMOTIVE M & R	\$0	\$1,500	\$1,500	\$1,500	0.0%
53260	ADVERTISING	\$3,809	\$3,500	\$3,000	\$2,000	-33.3%
52310	AUTOMOTIVE & EQUIPMENT FUEL	\$29	\$1,000	\$1,000	\$1,000	0.0%
52330	DEPARTMENTAL SUPPLIES	\$9,588	\$7,500	\$7,250	\$7,350	1.4%
52340	PRINTING	\$0	\$10,000	\$10,250	\$2,000	-80.5%
53360	UNIFORMS	\$188	\$300	\$375	\$250	-33.3%
53450	CONTRACTED SERVICES	\$29,612	\$92,640	\$192,760	\$84,813	-56.0%
60530	DUES AND SUBSCRIPTIONS	\$1,700	\$3,500	\$2,754	\$2,375	-13.8%
57540	GENERAL LIABILITY INSURANCE	\$878	\$900	\$900	\$945	5.0%
57541	AUTO INSURANCE	\$488	\$500	\$500	\$525	5.0%
58741	COPIER LEASE	\$554	\$700	\$1,050	\$700	-33.3%
58742	OFFICE SPACE LEASE	\$4,911	\$5,000	\$16,400	\$0	N/A
58743	PLOTTER LEASE	\$1,214	\$1,500	\$2,250	\$1,500	-33.3%

Manager's Recommended Budget  
FY 2023 - 2024

PLANNING - DEPT 4900

Account Object Code	Account Description	2021-22 Actual	2021-22 Budget	2022-23 Budget	2023-24 Requested	% Increase From Previous Year Budget
	<b>TOTAL OPERATING</b>	<b>\$58,695</b>	<b>\$146,580</b>	<b>\$265,589</b>	<b>\$118,603</b>	-55.3%
55720	CAPITAL OUTLAY - BUILDINGS	\$0	\$0	\$0	\$0	N/A
55740	CAPITAL OUTLAY - EQUIPMENT	\$0	\$0	\$85,000	\$0	N/A
	CAPITAL OUTLAY - SYSTEM IMPROVEMENT	\$0	\$0	\$0	\$30,000	#DIV/0!
	<b>TOTAL CAPITAL</b>	<b>\$0</b>	<b>\$0</b>	<b>\$85,000</b>	<b>\$30,000</b>	-64.7%
	<b>DIVISION TOTAL</b>	<b>\$327,685</b>	<b>\$512,126</b>	<b>\$848,742</b>	<b>\$594,347</b>	-30.0%

Manager's Recommended Budget  
FY 2023 - 2024

POLICE - DEPT 5100

Account Object Code	Account Description	2021-22 Actual	2021-22 Budget	2022-23 Budget	2023-24 Requested	% Increase From Previous Year Budget
51020	SALARIES	\$765,241	\$941,894	\$1,026,121	\$1,131,297	10.2%
51021	TEMPORARY SALARIES	\$6,930	\$30,000	\$20,000	\$20,000	0.0%
51024	OVERTIME SALARIES	\$45,879	\$40,000	\$40,000	\$50,000	25.0%
51030	SPECIAL EVENT SALARIES	\$6,800	\$37,400	\$0	\$0	N/A
51050	FICA	\$64,810	\$83,497	\$86,315	\$95,126	10.2%
51060	GROUP HEALTH INSURANCE	\$115,800	\$168,557	\$164,809	\$160,848	-2.4%
51070	RETIREMENT	\$96,466	\$122,590	\$133,552	\$165,509	23.9%
51071	SPECIAL RETIREMENT - 401K	\$40,765	\$50,965	\$51,306	\$59,065	15.1%
51072	SEPARATION BENEFIT	\$42,336	\$42,174	\$42,174	\$42,174	0.0%
51080	UNEMPLOYMENT COMPENSATION	\$0	\$0	\$0	\$0	N/A
57542	WORKMEN'S COMP INSURANCE	\$18,583	\$22,100	\$22,100	\$22,500	1.8%
	<b>TOTAL PERSONNEL</b>	<b>\$1,203,611</b>	<b>\$1,539,177</b>	<b>\$1,586,376</b>	<b>\$1,746,518</b>	10.1%
63074	COMMUNITY POLICING SUPPORT	\$5,095	\$6,500	\$6,500	\$6,500	0.0%
61100	TRAVEL/TRAINING	\$7,680	\$7,500	\$8,500	\$8,500	0.0%
53110	TELEPHONE	\$14,001	\$18,045	\$18,564	\$23,445	26.3%
52111	POSTAGE	\$275	\$500	\$500	\$500	0.0%
52120	SAFETY SUPPLIES	\$0	\$5,000	\$5,000	\$5,000	0.0%
53160	EQUIPMENT MAINTENANCE	\$3,878	\$3,500	\$4,000	\$5,000	25.0%
53170	AUTOMOTIVE M & R	\$26,563	\$26,000	\$29,400	\$26,650	-9.4%
53260	ADVERTISING	\$100	\$1,000	\$500	\$500	0.0%
52310	AUTOMOTIVE & EQUIPMENT FUEL	\$37,700	\$33,000	\$50,000	\$45,000	-10.0%
52330	DEPARTMENTAL SUPPLIES	\$25,799	\$33,500	\$28,600	\$32,800	14.7%
53360	UNIFORMS	\$20,099	\$17,575	\$21,900	\$20,600	-5.9%
53450	CONTRACTED SERVICES	\$17,364	\$20,192	\$22,827	\$20,171	-11.6%
60530	DUES AND SUBSCRIPTIONS	\$1,499	\$5,065	\$5,285	\$5,065	-4.2%
57540	GENERAL LIABILITY INSURANCE	\$8,581	\$8,800	\$8,800	\$9,240	5.0%
57541	AUTO INSURANCE	\$10,727	\$11,000	\$11,000	\$11,550	5.0%
58741	COPIER LEASE	\$1,177	\$1,400	\$1,400	\$1,400	0.0%

Manager's Recommended Budget  
FY 2023 - 2024

POLICE - DEPT 5100

Account Object Code	Account Description	2021-22 Actual	2021-22 Budget	2022-23 Budget	2023-24 Requested	% Increase From Previous Year Budget
53801	CONTINGENCY- INVESTIGATION	\$2,697	\$3,000	\$3,000	\$4,000	33.3%
	<b>TOTAL OPERATING</b>	<b>\$183,237</b>	<b>\$201,577</b>	<b>\$225,776</b>	<b>\$225,921</b>	0.1%
55720	CAPITAL OUTLAY - BUILDINGS	\$0	\$0	\$0	\$0	N/A
55740	CAPITAL OUTLAY - EQUIPMENT	\$67,745	\$81,020	\$212,000	\$310,653	46.5%
	<b>TOTAL CAPITAL</b>	<b>\$67,745</b>	<b>\$81,020</b>	<b>\$212,000</b>	<b>\$310,653</b>	46.5%
	<b>DIVISION TOTAL</b>	<b>\$1,454,592</b>	<b>\$1,821,774</b>	<b>\$2,024,152</b>	<b>\$2,283,091</b>	12.8%

Manager's Recommended Budget  
FY 2023 - 2024

FIRE SUPPRESSION - DEPT 5300

Account Object Code	Account Description	2021-22 Actual	2021-22 Budget	2022-23 Budget	2023-24 Requested	% Increase From Previous Year Budget
53040	PROFESSIONAL SERVICES (Fire)	\$975,796	\$975,796	\$1,141,468	\$1,423,888	24.7%
	<b>TOTAL OPERATING</b>	<b>\$975,796</b>	<b>\$975,796</b>	<b>\$1,141,468</b>	<b>\$1,423,888</b>	<b>24.7%</b>
55720	CAPITAL OUTLAY - BUILDINGS	\$0	\$0	\$0	\$0	N/A
55740	CAPITAL OUTLAY - EQUIPMENT	\$0	\$0	\$0	\$0	N/A
	<b>TOTAL CAPITAL</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>N/A</b>
	<b>DIVISION TOTAL</b>	<b>\$975,796</b>	<b>\$975,796</b>	<b>\$1,141,468</b>	<b>\$1,423,888</b>	<b>24.7%</b>

Manager's Recommended Budget  
FY 2023 - 2024

PUBLIC WORKS - DEPT 5400

Account Object Code	Account Description	2021-22 Actual	2021-22 Budget	2022-23 Budget	2023-24 Requested	% Increase From Previous Year Budget
51020	SALARIES	\$192,173	\$279,709	\$262,597	\$286,087	8.9%
51024	OVERTIME SALARIES	\$2,953	\$7,500	\$6,000	\$6,000	0.0%
51050	FICA	\$14,781	\$21,972	\$20,548	\$22,345	8.7%
51060	GROUP HEALTH INSURANCE	\$39,316	\$49,655	\$48,054	\$56,847	18.3%
51070	RETIREMENT	\$22,062	\$32,783	\$31,906	\$37,679	18.1%
51071	SPECIAL RETIREMENT - 401K	\$9,781	\$14,361	\$13,430	\$14,604	8.7%
51080	UNEMPLOYMENT COMPENSATION	\$0	\$0	\$0	\$0	N/A
57542	WORKMEN'S COMP INSURANCE	\$9,591	\$10,900	\$10,900	\$11,000	0.9%
	<b>TOTAL PERSONNEL</b>	<b>\$290,658</b>	<b>\$416,880</b>	<b>\$393,434</b>	<b>\$434,562</b>	10.5%
61100	TRAVEL/TRAINING	\$621	\$1,500	\$1,900	\$2,400	26.3%
53110	TELEPHONE	\$4,030	\$4,800	\$4,620	\$4,600	-0.4%
52120	SAFETY SUPPLIES	\$1,944	\$1,550	\$2,400	\$4,000	66.7%
53130	UTILITIES	\$65,106	\$78,000	\$65,000	\$75,000	15.4%
53150	BUILDINGS & GROUNDS MAINTENANCE	\$1,610	\$2,500	\$2,000	\$3,000	50.0%
53160	EQUIPMENT MAINTENANCE	\$3,262	\$8,500	\$7,000	\$7,000	0.0%
53170	AUTOMOTIVE M & R	\$4,164	\$3,750	\$4,250	\$6,000	41.2%
53260	ADVERTISING	\$0	\$0	\$2,000	\$1,500	-25.0%
52310	AUTOMOTIVE & EQUIPMENT FUEL	\$12,166	\$13,000	\$20,000	\$20,000	0.0%
52330	DEPARTMENTAL SUPPLIES	\$16,424	\$17,360	\$18,000	\$25,000	38.9%
60400	POWELL BILL	\$221,587	\$125,000	\$125,000	\$128,000	2.4%
53450	CONTRACTED SERVICES	\$12,362	\$6,000	\$13,400	\$15,000	11.9%
60530	DUES AND SUBSCRIPTIONS	\$80	\$500	\$500	\$500	0.0%
57540	GENERAL LIABILITY INSURANCE	\$1,463	\$1,500	\$1,500	\$1,575	5.0%
57541	AUTO INSURANCE	\$3,413	\$3,500	\$3,500	\$3,675	5.0%
57543	INSURANCE DEDUCTIBLE	\$0	\$0	\$0	\$0	N/A
52941	SEASONAL DECORATIONS	\$5,900	\$12,800	\$13,000	\$13,000	0.0%
	URBAN FORESTRY	\$0	\$0	\$10,000	\$10,000	0.0%
	<b>TOTAL OPERATING</b>	<b>\$354,132</b>	<b>\$280,260</b>	<b>\$294,070</b>	<b>\$320,250</b>	8.9%

Manager's Recommended Budget  
FY 2023 - 2024

PUBLIC WORKS - DEPT 5400

Account Object Code	Account Description	2021-22 Actual	2021-22 Budget	2022-23 Budget	2023-24 Requested	% Increase From Previous Year Budget
55720	CAPITAL OUTLAY - BUILDINGS	\$0	\$0	\$0	\$0	N/A
55740	CAPITAL OUTLAY - EQUIPMENT	\$0	\$0	\$50,000	\$162,000	224.0%
	<b>TOTAL CAPITAL</b>	<b>\$0</b>	<b>\$0</b>	<b>\$50,000</b>	<b>\$162,000</b>	224.0%
	<b>DIVISION TOTAL</b>	<b>\$644,789</b>	<b>\$697,140</b>	<b>\$737,504</b>	<b>\$916,812</b>	24.3%

Manager's Recommended Budget

FY 2023 - 2024

PUBLIC BUILDINGS GROUNDS - DEPT 5500

Account Object Code	Account Description	2021-22 Actual	2021-22 Budget	2022-23 Budget	2023-24 Requested	% Increase From Previous Year Budget
52120	SAFETY SUPPLIES	\$0	\$500	\$500	\$500	0.0%
53130	UTILITIES	\$11,904	\$15,840	\$15,000	\$15,000	0.0%
53150	BUILDINGS & GROUNDS MAINTENANCE	\$2,957	\$15,000	\$3,140	\$8,100	158.0%
53160	EQUIPMENT MAINTENANCE	\$792	\$15,000	\$4,000	\$4,000	0.0%
52330	DEPARTMENTAL SUPPLIES	\$519	\$2,250	\$2,000	\$2,000	0.0%
53336	CLEANING SERVICE	\$9,740	\$9,800	\$9,800	\$9,800	0.0%
53450	CONTRACTED SERVICES	\$2,566	\$64,000	\$64,000	\$15,000	-76.6%
57539	REAL & PERSONAL PROPERTY	\$2,145	\$2,200	\$2,200	\$2,310	5.0%
58742	OFFICE SPACE LEASE	\$0	\$0	\$0	\$88,210	#DIV/0!
	<b>TOTAL OPERATING</b>	<b>\$30,624</b>	<b>\$124,590</b>	<b>\$100,640</b>	<b>\$144,920</b>	<b>44.0%</b>
55720	CAPITAL OUTLAY - BUILDINGS	\$0	\$0	\$0	\$0	N/A
55740	CAPITAL OUTLAY - EQUIPMENT	\$0	\$0	\$0	\$0	N/A
	<b>TOTAL CAPITAL</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>N/A</b>
	<b>DIVISION TOTAL</b>	<b>\$30,624</b>	<b>\$124,590</b>	<b>\$100,640</b>	<b>\$144,920</b>	<b>44.0%</b>



Manager's Recommended Budget  
FY 2023 - 2024

SANITATION - DEPT 5800

Account Object Code	Account Description	2021-22 Actual	2021-22 Budget	2022-23 Budget	2022-23 Requested	% Increase From Previous Year Budget
53450	CONTRACTED SERVICES	\$477,071	\$484,800	\$509,040	\$555,000	9.0%
53451	YARD WASTE TIPPING	\$0	\$0	\$0	\$0	N/A
	<b>TOTAL OPERATING</b>	<b>\$477,071</b>	<b>\$484,800</b>	<b>\$509,040</b>	<b>\$555,000</b>	9.0%
55720	CAPITAL OUTLAY - BUILDINGS	\$0	\$0	\$0	\$0	N/A
55740	CAPITAL OUTLAY - EQUIPMENT	\$0	\$0	\$0	\$0	N/A
	<b>TOTAL CAPITAL</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	N/A
	<b>DIVISION TOTAL</b>	<b>\$477,071</b>	<b>\$484,800</b>	<b>\$509,040</b>	<b>\$555,000</b>	9.0%

Manager's Requested Budget  
FY 2023 - 2024

RECREATION - DEPT 6200

Account Object Code	Account Description	2021-22 Actual	2021-22 Budget	2022-23 Budget	2023-24 Requested	% Increase From Previous Year Budget
51020	SALARIES	\$70,417	\$72,500	\$183,150	\$290,057	58.4%
21	TEMPORARY SALARIES	\$0	\$0	\$0	\$22,500	#DIV/0!
51050	FICA	\$4,824	\$5,546	\$14,011	\$22,189	58.4%
51060	GROUP HEALTH INSURANCE	\$9,384	\$9,648	\$28,153	\$46,912	66.6%
51070	RETIREMENT	\$8,064	\$8,272	\$22,253	\$37,417	68.1%
51071	SPECIAL RETIREMENT - 401K	\$3,525	\$3,625	\$9,158	\$14,503	58.4%
51080	UNEMPLOYMENT COMPENSATION	\$0	\$0	\$0	\$0	N/A
57542	WORKMEN'S COMP INSURANCE	\$599	\$2,500	\$2,500	\$2,500	0.0%
	<b>TOTAL PERSONNEL</b>	<b>\$96,814</b>	<b>\$102,091</b>	<b>\$259,225</b>	<b>\$436,079</b>	68.2%
61100	TRAVEL/TRAINING	\$2,124	\$2,000	\$2,500	\$8,650	246.0%
53110	TELEPHONE	\$2,618	\$2,540	\$2,820	\$3,000	6.4%
52111	POSTAGE	\$275	\$250	\$1,500	\$250	-83.3%
53130	UTILITIES	\$8,456	\$7,500	\$12,000	\$13,000	8.3%
53150	BUILDINGS & GROUNDS MAINTENANCE	\$31,329	\$30,000	\$158,920	\$136,800	-13.9%
53170	AUTOMOTIVE M & R	\$0	\$500	\$5,000	\$500	-90.0%
53260	ADVERTISING	\$0	\$0	\$0	\$500	#DIV/0!
52310	AUTOMOTIVE & EQUIPMENT FUEL	\$0	\$500	\$2,500	\$2,500	0.0%
52330	DEPARTMENTAL SUPPLIES	\$44,335	\$54,330	\$6,700	\$3,000	-55.2%
340	PRINTING	\$0	\$0	\$0	\$0	N/A
53360	UNIFORMS	\$0	\$500	\$3,000	\$2,000	-33.3%
53450	CONTRACTED SERVICES	\$31,954	\$30,000	\$149,260	\$159,500	6.9%
64520	FEMA	\$26,649	\$26,649	\$0	\$0	N/A
60530	DUES AND SUBSCRIPTIONS	\$495	\$500	\$11,500	\$9,175	-20.2%
57540	GENERAL LIABILITY INSURANCE	\$878	\$900	\$900	\$945	5.0%
57541	AUTO INSURANCE	\$488	\$500	\$500	\$525	5.0%
58741	COPIER LEASE	\$554	\$700	\$1,400	\$700	-50.0%
58742	OFFICE SPACE LEASE	\$4,911	\$5,000	\$15,000	\$0	N/A
78743	PLOTTER LEASE	\$1,239	\$1,500	\$4,500	\$1,500	-66.7%
63950	EVENTS & PROGRAMMING	\$8,057	\$9,000	\$1,500	\$10,000	566.7%

Manager's Requested Budget  
FY 2023 - 2024

RECREATION - DEPT 6200

Account Object Code	Account Description	2021-22 Actual	2021-22 Budget	2022-23 Budget	2023-24 Requested	% Increase From Previous Year Budget
	<b>TOTAL OPERATING</b>	<b>\$164,360</b>	<b>\$172,869</b>	<b>\$379,500</b>	<b>\$352,545</b>	<b>-7.1%</b>
55720	CAPITAL OUTLAY - BUILDINGS	\$0	\$0	\$0	\$0	N/A
55740	CAPITAL OUTLAY - EQUIPMENT	\$0	\$0	\$102,000	\$34,000	-66.7%
58743	CAPITAL OUTLAY - SYSTEM IMPROVEMENT	\$0	\$0	\$0	\$0	N/A
	<b>TOTAL CAPITAL</b>	<b>\$0</b>	<b>\$0</b>	<b>\$102,000</b>	<b>\$34,000</b>	<b>-66.7%</b>
	<b>DIVISION TOTAL</b>	<b>\$261,174</b>	<b>\$274,960</b>	<b>\$740,725</b>	<b>\$822,624</b>	<b>11.1%</b>

Manager's Recommended Budget

FY 2023 - 2024

DOWNTOWN - DEPT 6400

Account Object Code	Account Description	2021-22 Actual	2021-22 Budget	2022-23 Budget	2023-24 Requested	% Increase From Previous Year Budget
51020	SALARIES	\$0	\$0	\$0	\$ 84,659.61	#DIV/0!
51050	FICA	\$0	\$0	\$0	\$ 6,476.46	#DIV/0!
51060	GROUP HEALTH INSURANCE	\$0	\$0	\$0	\$ 9,399.18	#DIV/0!
51070	RETIREMENT	\$0	\$0	\$0	\$ 10,921.09	#DIV/0!
51071	SPECIAL RETIREMENT - 401K	\$0	\$0	\$0	\$ 4,232.98	#DIV/0!
51080	UNEMPLOYMENT COMPENSATION	\$0	\$0	\$0	\$0.00	N/A
57542	WORKMEN'S COMP INSURANCE	\$0	\$0	\$0	\$100.00	#DIV/0!
	<b>TOTAL PERSONNEL</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$115,789</b>	#DIV/0!
61100	TRAVEL/TRAINING	\$0	\$0	\$5,000	\$7,510	50.2%
63452	MAIN STREET FAÇADE IMPROVEMENTS	\$0	\$0	\$15,000	\$50,000	233.3%
53460	MAIN STREET/DOWNTOWN	\$49,000	\$65,000	\$0	\$0	N/A
53110	TELEPHONE	\$0	\$0	\$0	\$1,680	#DIV/0!
52111	POSTAGE	\$0	\$0	\$0	\$0	N/A
52120	SAFETY SUPPLIES	\$0	\$0	\$0	\$500	#DIV/0!
53130	UTILITIES	\$0	\$0	\$0	\$0	N/A
53170	AUTOMOTIVE M & R	\$0	\$0	\$0	\$0	N/A
53260	ADVERTISING	\$0	\$0	\$5,000	\$7,750	55.0%
52310	BUILDINGS & GROUNDS MAINTENANCE	\$0	\$0	\$0	\$3,000	#DIV/0!
52330	DEPARTMENTAL SUPPLIES	\$0	\$0	\$15,000	\$8,100	-46.0%
52340	PRINTING	\$0	\$0	\$5,000	\$5,000	0.0%
53360	UNIFORMS	\$0	\$0	\$0	\$500	#DIV/0!
53450	CONTRACTED SERVICES	\$165	\$0	\$40,000	\$101,500	153.8%
60530	DUES AND SUBSCRIPTIONS	\$0	\$0	\$0	\$2,280	#DIV/0!
57540	GENERAL LIABILITY INSURANCE	\$0	\$0	\$0	\$1,000	#DIV/0!
57541	AUTO INSURANCE	\$0	\$0	\$0	\$0	N/A
58741	COPIER LEASE	\$0	\$0	\$0	\$700	#DIV/0!
52941	SEASONAL DECORATIONS	\$0	\$0	\$0	\$14,000	#DIV/0!
63950	EVENTS & PROGRAMMING	\$0	\$0	\$0	\$30,400	#DIV/0!
78743	PLOTTER LEASE	\$0	\$0	\$0	\$1,000	

Manager's Recommended Budget  
FY 2023 - 2024

DOWNTOWN - DEPT 6400

Account Object Code	Account Description	2021-22 Actual	2021-22 Budget	2022-23 Budget	2023-24 Requested	% Increase From Previous Year Budget
	<b>TOTAL OPERATING</b>	<b>\$49,165</b>	<b>\$65,000</b>	<b>\$85,000</b>	<b>\$234,920</b>	<b>176.4%</b>
55720	CAPITAL OUTLAY - BUILDINGS	\$0	\$0	\$0	\$0	N/A
55740	CAPITAL OUTLAY - EQUIPMENT	\$0	\$0	\$0	\$125,000	#DIV/0!
58743	CAPITAL OUTLAY - SYSTEM IMPROVEMENTS	\$0	\$0	\$0	\$0	
	<b>TOTAL CAPITAL</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$125,000</b>	<b>#DIV/0!</b>
	<b>DIVISION TOTAL</b>	<b>\$49,165</b>	<b>\$65,000</b>	<b>\$85,000</b>	<b>\$475,709</b>	<b>459.7%</b>

Manager's Recommended Budget  
FY 2023 - 2024

DEBT SERVICE - DEPT 9100/9200

Account Object Code	Account Description	2021-22 Actual	2021-22 Budget	2022-23 Budget	2023-24 Requested	% Increase From Previous Year Budget
9100-000	DEBT SERVICE - PRINCIPAL	\$115,807	\$115,879	\$118,771	\$79,462	2.5%
9200-000	DEBT SERVICE - INTEREST	\$8,348	\$8,354	\$5,462	\$2,495	-34.6%
	<b>TOTAL CAPITAL</b>	<b>\$124,155</b>	<b>\$124,233</b>	<b>\$124,233</b>	<b>\$81,957</b>	0.0%

Manager's Recommended Budget  
FY 2023 - 2024

**OPERATING BUDGET - ENTERPRISE (WATER/SEWER) FUND**

ENTERPRISE FUND REVENUES

Account Object Code	Account Description	2021-22 Actual	2021-22 Budget	2022-23 Budget	2023-24 Recommended	% Increase From Previous Year Budget
4950-49500	INTEREST EARNED ON INVESTMENT		\$1,500	\$1,500	\$3,000	100.0%
4100-46100	MISCELLANEOUS REVENUES		\$15,000	\$15,000	\$15,000	0.0%
4700-47200	WATER METER REVENUES		\$10,000	\$70,000	\$86,500	23.6%
4100-42140	ARP FEDERAL FUNDS		\$1,280,000	\$696,035	\$0	N/A
4100-46200	INSURANCE PROCEEDS		\$0	\$0	\$0	N/A
4700-47102	WATER CHARGES		\$2,310,227	\$2,815,200	\$3,763,800	33.7%
4700-47100	REUSE WATER CHARGES (3M)		\$74,880	\$77,126	\$78,966	2.4%
4700-47101	SEWER CHARGES		\$1,673,252	\$2,042,400	\$2,277,600	11.5%
9500-95000	TRANSFER FROM CAPITAL RESERVE		\$0	\$0	\$0	N/A
9500-95015	TRANSFER FROM SDF CAPITAL RESERVE		\$475,000	\$0	\$0	N/A
4900-49100	PYMT FROM CHATHAM PARK		\$161,262	\$0	\$0	N/A
4700-47110	PENALTIES ON BILLS		\$0	\$35,000	\$50,000	42.9%
4100-46120	CREDIT CARD PAYMENT FEE		\$10,000	\$11,500	\$16,800	46.1%
9500-95900	FUND BALANCE APPROPRIATED		\$208,041	\$0	\$0	N/A
	TRANSFER FROM ENTERPRISE CAPITAL FUND BAL		\$0	\$0	\$0	N/A
	<b>TOTAL OPERATING</b>	<b>\$0</b>	<b>\$6,219,162</b>	<b>\$5,763,761</b>	<b>\$6,291,666</b>	<b>9.2%</b>

Manager's Recommended Budget  
FY 2023 - 2024

ENTERPRISE FUND EXPENDITURES

Account Object Code	Account Description	2021-22 Actual	2021-22 Budget	2022-23 Budget	2023-24 Requested	% Increase From Previous Year Budget
56100	PRINCIPAL	\$127,943	\$127,943	\$129,551	\$124,442	-3.9%
56011	INTEREST	\$16,263	\$16,258	\$14,704	\$13,082	-11.0%
	<b>TOTAL DEBT SERVICE</b>	<b>\$144,206</b>	<b>\$144,200</b>	<b>\$144,255</b>	<b>\$137,524</b>	<b>-4.7%</b>
51020	SALARIES	\$1,089,898	\$1,302,160	\$1,588,834	\$1,723,767	8.5%
51024	OVERTIME SALARIES	\$24,528	\$40,500	\$39,500	\$39,500	0.0%
51050	FICA	\$83,056	\$102,714	\$110,237	\$136,973	24.3%
51060	GROUP HEALTH INSURANCE	\$176,067	\$228,036	\$238,954	\$269,109	12.6%
51070	RETIREMENT	\$125,621	\$147,494	\$175,026	\$230,975	32.0%
51071	SPECIAL RETIREMENT - 401K	\$55,662	\$64,607	\$72,051	\$89,525	24.3%
51080	UNEMPLOYMENT COMPENSATION	\$0	\$0	\$0	\$0	N/A
57542	WORKMEN'S COMP INSURANCE	\$24,937	\$29,050	\$29,050	\$29,595	1.9%
	<b>TOTAL PERSONNEL</b>	<b>\$1,579,769</b>	<b>\$1,914,561</b>	<b>\$2,253,652</b>	<b>\$2,519,444</b>	<b>11.8%</b>
61100	TRAVEL/TRAINING	\$2,355	\$13,900	\$9,400	\$9,950	5.9%
53110	TELEPHONE	\$25,813	\$28,500	\$27,060	\$27,400	1.3%
52111	POSTAGE	\$14,032	\$16,550	\$15,300	\$15,300	0.0%
	EMPLOYEE APPRECIATION	\$0	\$0	\$5,000	\$5,000	0.0%
52120	SAFETY SUPPLIES	\$2,682	\$7,500	\$11,725	\$13,125	11.9%
53130	UTILITIES	\$151,650	\$150,600	\$156,660	\$163,800	4.6%
53131	LIFT STATION UTILITIES	\$2,605	\$1,500	\$2,300	\$2,750	19.6%
63140	MERCHANT SERVICES	\$26,940	\$14,000	\$27,000	\$36,000	33.3%
53150	B & G MAINTENANCE	\$23,181	\$75,500	\$83,000	\$82,000	-1.2%
53160	EQUIPMENT MAINTENANCE	\$42,269	\$58,500	\$74,500	\$136,500	83.2%
53170	AUTOMOTIVE M & R	\$12,892	\$10,050	\$8,500	\$9,500	11.8%
53260	ADVERTISING	\$381	\$1,550	\$1,050	\$950	-9.5%
52310	AUTOMOTIVE & EQUIPMENT FUEL	\$22,160	\$21,500	\$26,000	\$25,800	-0.8%
52325	W/W/C SUPPLIES	\$741	\$1,500	\$2,500	\$2,500	0.0%
53326	W/W/C EQUIPMENT MAINTENANCE	\$233	\$2,000	\$2,000	\$2,000	0.0%



Manager's Recommended Budget  
FY 2023 - 2024

ENTERPRISE FUND EXPENDITURES

Account Object Code	Account Description	2021-22 Actual	2021-22 Budget	2022-23 Budget	2023-24 Requested	% Increase From Previous Year Budget
52327	WATER SYSTEM SUPPLIES - METERS	\$144,608	\$155,000	\$75,000	\$90,000	20.0%
53328	W/W/C M & R	\$0	\$5,000	\$5,000	\$6,000	20.0%
53329	M&R - Water Distribution	\$31,322	\$31,776	\$60,000	\$60,000	0.0%
52330	DEPARTMENTAL SUPPLIES	\$40,916	\$55,000	\$90,500	\$89,000	-1.7%
53331	LIFT STATION M&R	\$32,643	\$35,000	\$80,000	\$80,000	0.0%
52332	LAB SUPPLIES	\$28,259	\$50,000	\$48,000	\$48,000	0.0%
52340	CHEMICAL SUPPLIES	\$368,073	\$320,000	\$704,500	\$747,100	6.0%
53360	UNIFORMS	\$16,357	\$22,800	\$15,850	\$15,400	-2.8%
53450	CONTRACTED SERVICES	\$304,433	\$2,116,786	\$118,700	\$137,000	15.4%
53451	SLUDGE HAULING	\$166,829	\$151,000	\$206,000	\$274,000	33.0%
53455	LAB TESTING	\$55,175	\$113,000	\$97,000	\$100,000	3.1%
53460	PILOT TESTING	\$2,750	\$0	\$0	\$0	N/A
53500	JORDAN LAKE ALLOCATION	\$10,629	\$9,500	\$0	\$0	N/A
53510	WESTERN INTAKE PARTNERSHIP	\$104,714	\$127,000	\$0	\$0	N/A
53520	TRIANGLE WATER SUPPLY	\$9,000	\$9,000	\$9,000	\$9,000	0.0%
60530	DUES AND SUBSCRIPTIONS	\$7,061	\$8,560	\$10,430	\$8,880	-14.9%
57539	REAL & PERSONAL PROPERTY	\$6,339	\$6,500	\$6,500	\$6,825	5.0%
57540	GENERAL LIABILITY INSURANCE	\$9,752	\$10,000	\$10,000	\$10,500	5.0%
57541	AUTO INSURANCE	\$3,072	\$3,150	\$3,150	\$3,308	5.0%
57543	INSURANCE DEDUCTIBLE	\$0	\$1,050	\$1,050	\$1,050	0.0%
53651	TANK MAINTENANCE	\$43,571	\$28,000	\$28,000	\$35,000	25.0%
58741	COPIER LEASE	\$554	\$700	\$700	\$700	0.0%
60801	PERMITS & FEES	\$4,813	\$8,500	\$7,800	\$7,800	0.0%
60802	FINES	\$0	\$5,250	\$2,750	\$5,250	90.9%
	TRANSFER TO CAPITAL PROJECTS	\$2,213,166	\$2,267,500	\$1,149,740	\$593,500	-48.4%
	TRANSFER TO ENTERPRISE FUND BALANCE	\$0	\$0	\$8,346	\$156,810	1778.9%
	<b>TOTAL OPERATING</b>	<b>\$3,931,970</b>	<b>\$5,943,222</b>	<b>\$3,190,011</b>	<b>\$3,017,698</b>	<b>-5.4%</b>
720	CAPITAL OUTLAY - BUILDINGS	\$0	\$0	\$15,000	\$0	N/A

Manager's Recommended Budget  
FY 2023 - 2024

ENTERPRISE FUND EXPENDITURES

Account Object Code	Account Description	2021-22 Actual	2021-22 Budget	2022-23 Budget	2023-24 Requested	% Increase From Previous Year Budget
740	CAPITAL OUTLAY - EQUIPMENT	\$112,278	\$173,057	\$168,000	\$617,000	267.3%
743	CAPITAL OUTLAY - SYSTEM IMPROVEMENT	\$101,256	\$220,000	\$0	\$0	N/A
	<b>TOTAL CAPITAL</b>	<b>\$213,533</b>	<b>\$393,056</b>	<b>\$182,999</b>	<b>\$617,000</b>	237.2%
	<b>DIVISION TOTAL</b>	<b>\$5,869,479</b>	<b>\$8,395,040</b>	<b>\$5,770,918</b>	<b>\$6,291,665</b>	9.0%

Manager's Requested Budget  
FY 2023 - 2024

ADMINISTRATION - DEPT 7200

Account Object Code	Account Description	2021-22 Actual	2021-22 Budget	2022-23 Budget	2023-24 Requested	% Increase From Previous Year Budget
51020	SALARIES	\$398,026	\$471,601	\$749,086	\$786,457	5.0%
51024	OVERTIME SALARIES	\$467	\$2,500	\$1,500	\$1,500	0.0%
51050	FICA	\$30,337	\$36,269	\$43,090	\$63,280	46.9%
51060	GROUP HEALTH INSURANCE	\$46,423	\$68,726	\$88,746	\$109,313	23.2%
51070	RETIREMENT	\$45,199	\$48,844	\$68,437	\$106,708	55.9%
51071	SPECIAL RETIREMENT - 401K	\$20,151	\$21,404	\$28,163	\$41,360	46.9%
51080	UNEMPLOYMENT COMPENSATION	\$0	\$0	\$0	\$0	N/A
57542	WORKMEN'S COMP INSURANCE	\$1,858	\$2,200	\$2,200	\$2,200	0.0%
	<b>TOTAL PERSONNEL</b>	<b>\$542,461</b>	<b>\$651,544</b>	<b>\$981,222</b>	<b>\$1,110,818</b>	13.2%
61100	TRAVEL/TRAINING	\$200	\$2,500	\$1,600	\$2,100	31.3%
53110	TELEPHONE	\$2,376	\$3,480	\$2,700	\$2,700	0.0%
52111	POSTAGE	\$13,514	\$14,000	\$13,700	\$13,700	0.0%
	EMPLOYEE APPRECIATION	\$0	\$0	\$5,000	\$5,000	0.0%
53130	UTILITIES	\$616	\$0	\$660	\$0	N/A
63140	MERCHANT SERVICES	\$26,940	\$14,000	\$27,000	\$36,000	33.3%
53170	AUTOMOTIVE M & R	\$58	\$1,500	\$1,400	\$1,400	0.0%
53260	ADVERTISING	\$0	\$300	\$300	\$200	-33.3%
52310	AUTOMOTIVE & EQUIPMENT FUEL	\$338	\$1,500	\$1,200	\$1,000	-16.7%
52330	DEPARTMENTAL SUPPLIES	\$2,650	\$4,500	\$3,500	\$3,500	0.0%
53450	CONTRACTED SERVICES	\$187,465	\$1,988,286	\$26,700	\$28,500	6.7%
53500	JORDAN LAKE ALLOCATION	\$10,629	\$9,500	\$0	\$0	N/A
53510	WESTERN INTAKE PARTNERSHIP	\$104,714	\$127,000	\$0	\$0	N/A
53520	TRIANGLE WATER SUPPLY	\$9,000	\$9,000	\$9,000	\$9,000	0.0%
60530	DUES AND SUBSCRIPTIONS	\$3,326	\$3,800	\$3,980	\$3,980	0.0%
57540	GENERAL LIABILITY INSURANCE	\$3,169	\$3,250	\$3,250	\$3,413	5.0%
57541	AUTO INSURANCE	\$293	\$300	\$300	\$315	5.0%
58741	COPIER LEASE	\$554	\$700	\$700	\$700	0.0%

Manager's Requested Budget  
FY 2023 - 2024

ADMINISTRATION - DEPT 7200

Account Object Code	Account Description	2021-22 Actual	2021-22 Budget	2022-23 Budget	2023-24 Requested	% Increase From Previous Year Budget
	<b>TOTAL OPERATING</b>	<b>\$365,843</b>	<b>\$2,183,616</b>	<b>\$100,990</b>	<b>\$111,508</b>	10.4%
55720	CAPITAL OUTLAY - BUILDINGS	\$0	\$0	\$0	\$0	N/A
55740	CAPITAL OUTLAY - EQUIPMENT	\$112,278	\$135,540	\$45,000	\$0	N/A
58743	CAPITAL OUTLAY - SYSTEM IMPROVEMENT	\$0	\$0	\$0	\$0	N/A
	<b>TOTAL CAPITAL</b>	<b>\$112,278</b>	<b>\$135,540</b>	<b>\$45,000</b>	<b>\$0</b>	N/A
	<b>DIVISION TOTAL</b>	<b>\$1,020,582</b>	<b>\$2,970,700</b>	<b>\$1,127,213</b>	<b>\$1,222,326</b>	8.4%

Manager's Recommended Budget  
FY 2023 - 2024

DEBT SERVICE - DEPT 7300

Account Object Code	Account Description	2021-22 Actual	2021-22 Budget	2022-23 Budget	2023-24 Requested	% Increase From Previous Year Budget
10	PRINCIPAL	\$127,943	\$127,943	\$129,551	\$124,442	-3.9%
11	INTEREST	\$16,263	\$16,258	\$14,704	\$13,082	-11.0%
12	BOND ADMINISTRATION FEES	\$0	\$0	\$0	\$0	N/A
	<b>TOTAL DEBT SERVICE</b>	<b>\$144,206</b>	<b>\$144,200</b>	<b>\$144,255</b>	<b>\$137,524</b>	<b>-4.7%</b>

Manager's Requested Budget  
FY 2023 - 2024

WATER TREATMENT - DEPT 8100

Account Object Code	Account Description	2021-22 Actual	2021-22 Budget	2022-23 Budget	2023-24 Requested	% Increase From Previous Year Budget
51020	SALARIES	\$227,351	\$345,133	\$346,070	\$372,393	7.6%
51024	OVERTIME SALARIES	\$11,367	\$12,000	\$12,000	\$12,000	0.0%
51050	FICA	\$18,344	\$27,321	\$27,392	\$28,488	4.0%
51060	GROUP HEALTH INSURANCE	\$47,906	\$66,855	\$64,821	\$64,701	-0.2%
51070	RETIREMENT	\$27,497	\$40,768	\$43,488	\$48,039	10.5%
51071	SPECIAL RETIREMENT - 401K	\$12,022	\$17,857	\$17,904	\$18,620	4.0%
51080	UNEMPLOYMENT COMPENSATION	\$0	\$0	\$0	\$0	N/A
57542	WORKMEN'S COMP INSURANCE	\$7,793	\$9,200	\$9,200	\$9,200	0.0%
	<b>TOTAL PERSONNEL</b>	<b>\$352,281</b>	<b>\$519,134</b>	<b>\$520,875</b>	<b>\$553,440</b>	<b>6.3%</b>
61100	TRAVEL/TRAINING	\$885	\$3,400	\$3,000	\$3,450	15.0%
53110	TELEPHONE	\$10,610	\$11,520	\$10,500	\$10,620	1.1%
52111	POSTAGE	\$237	\$2,400	\$1,300	\$1,300	0.0%
52120	SAFETY SUPPLIES	\$1,088	\$4,000	\$4,525	\$4,525	0.0%
53130	UTILITIES	\$82,646	\$78,000	\$84,000	\$88,200	5.0%
53150	B & G MAINTENANCE	\$8,340	\$50,000	\$50,000	\$50,000	0.0%
53160	EQUIPMENT MAINTENANCE	\$10,458	\$30,000	\$30,000	\$30,000	0.0%
53170	AUTOMOTIVE M & R	\$8	\$1,800	\$1,600	\$1,600	0.0%
53260	ADVERTISING	\$343	\$250	\$250	\$250	0.0%
52310	AUTOMOTIVE & EQUIPMENT FUEL	\$3,708	\$6,000	\$7,300	\$7,300	0.0%
52330	DEPARTMENTAL SUPPLIES	\$5,906	\$10,000	\$7,500	\$9,500	26.7%
52332	LAB SUPPLIES	\$25,159	\$40,000	\$40,000	\$40,000	0.0%
52340	CHEMICAL SUPPLIES	\$331,393	\$270,000	\$640,000	\$669,100	4.5%
53360	UNIFORMS	\$4,675	\$4,600	\$4,600	\$3,850	-16.3%
53450	CONTRACTED SERVICES	\$60,608	\$68,000	\$38,000	\$43,500	14.5%
53451	SLUDGE HAULING	\$77,319	\$55,000	\$70,000	\$90,000	28.6%
53455	LAB TESTING	\$11,781	\$38,000	\$42,000	\$45,000	7.1%
53460	PILOT TESTING	\$2,750	\$0	\$0	\$0	N/A
60530	DUES AND SUBSCRIPTIONS	\$571	\$1,200	\$1,200	\$1,200	0.0%

Manager's Requested Budget  
FY 2023 - 2024

WATER TREATMENT - DEPT 8100

Account Object Code	Account Description	2021-22 Actual	2021-22 Budget	2022-23 Budget	2023-24 Requested	% Increase From Previous Year Budget
75739	REAL & PERSONAL PROPERTY	\$2,925	\$3,000	\$3,000	\$3,150	5.0%
57540	GENERAL LIABILITY INSURANCE	\$2,925	\$3,000	\$3,000	\$3,150	5.0%
57541	AUTO INSURANCE	\$731	\$750	\$750	\$788	5.0%
57543	INSURANCE DEDUCTIBLE	\$343	\$0	\$0	\$0	N/A
60801	PERMITS & FEES	\$2,743	\$2,000	\$2,800	\$2,800	0.0%
60802	FINES	\$0	\$250	\$250	\$250	0.0%
	<b>TOTAL OPERATING</b>	<b>\$648,154</b>	<b>\$683,170</b>	<b>\$1,045,575</b>	<b>\$1,109,533</b>	6.1%
55720	CAPITAL OUTLAY - BUILDINGS	\$0	\$0	\$0	\$0	N/A
740	CAPITAL OUTLAY - EQUIPMENT	\$0	\$0	\$55,000	\$170,000	209.1%
	<b>TOTAL CAPITAL</b>	<b>\$0</b>	<b>\$0</b>	<b>\$55,000</b>	<b>\$170,000</b>	209.1%
	<b>DIVISION TOTAL</b>	<b>\$1,000,435</b>	<b>\$1,202,304</b>	<b>\$1,621,450</b>	<b>\$1,832,972</b>	13.0%

Manager's Requested Budget  
FY 2023 - 2024

WASTEWATER TREATMENT - DEPT 8200

Account Object Code	Account Description	2021-22 Actual	2021-22 Budget	2022-23 Budget	2023-24 Requested	% Increase From Previous Year Budget
51020	SALARIES	\$221,226	\$228,545	\$231,081	\$278,831	20.7%
51024	OVERTIME SALARIES	\$4,131	\$13,000	\$13,000	\$13,000	0.0%
51050	FICA	\$15,662	\$18,478	\$18,672	\$22,325	19.6%
51060	GROUP HEALTH INSURANCE	\$38,646	\$38,389	\$37,333	\$46,596	24.8%
51070	RETIREMENT	\$25,180	\$27,068	\$29,636	\$37,646	27.0%
51071	SPECIAL RETIREMENT - 401K	\$11,025	\$11,852	\$12,204	\$14,592	19.6%
51080	UNEMPLOYMENT COMPENSATION	\$0	\$0	\$0	\$0	N/A
57542	WORKMEN'S COMP INSURANCE	\$5,395	\$6,750	\$6,750	\$6,750	0.0%
	<b>TOTAL PERSONNEL</b>	<b>\$321,265</b>	<b>\$344,082</b>	<b>\$348,676</b>	<b>\$419,739</b>	20.4%
61100	TRAVEL/TRAINING	\$1,135	\$4,000	\$2,000	\$2,000	0.0%
53110	TELEPHONE	\$6,304	\$6,000	\$7,080	\$7,080	0.0%
52111	POSTAGE	\$280	\$150	\$300	\$300	0.0%
52120	SAFETY SUPPLIES	\$676	\$2,000	\$3,200	\$3,200	0.0%
53130	UTILITIES	\$68,389	\$72,600	\$72,000	\$75,600	5.0%
53150	B & G MAINTENANCE	\$14,842	\$25,500	\$33,000	\$32,000	-3.0%
53160	EQUIPMENT MAINTENANCE	\$26,957	\$25,500	\$38,500	\$99,500	158.4%
53170	AUTOMOTIVE M & R	\$62	\$750	\$500	\$500	0.0%
52310	AUTOMOTIVE & EQUIPMENT FUEL	\$1,950	\$500	\$2,500	\$2,500	0.0%
52330	DEPARTMENTAL SUPPLIES	\$10,790	\$10,500	\$14,000	\$14,000	0.0%
52332	LAB SUPPLIES	\$3,100	\$10,000	\$8,000	\$8,000	0.0%
52340	CHEMICAL SUPPLIES	\$36,680	\$50,000	\$64,500	\$78,000	20.9%
53360	UNIFORMS	\$3,357	\$6,200	\$3,300	\$3,600	9.1%
53450	CONTRACTED SERVICES	\$25,441	\$22,000	\$15,000	\$24,500	63.3%
53451	SLUDGE HAULING	\$89,509	\$96,000	\$136,000	\$184,000	35.3%
53455	LAB TESTING	\$43,394	\$75,000	\$55,000	\$55,000	0.0%
60530	DUES AND SUBSCRIPTIONS	\$1,694	\$1,500	\$3,000	\$1,500	-50.0%
57539	REAL & PERSONAL PROPERTY	\$2,925	\$3,000	\$3,000	\$3,150	5.0%
57540	GENERAL LIABILITY INSURANCE	\$2,438	\$2,500	\$2,500	\$2,625	5.0%



Manager's Requested Budget  
FY 2023 - 2024

WASTEWATER TREATMENT - DEPT 8200

Account Object Code	Account Description	2021-22 Actual	2021-22 Budget	2022-23 Budget	2023-24 Requested	% Increase From Previous Year Budget
57541	AUTO INSURANCE	\$341	\$350	\$350	\$368	5.0%
57543	INSURANCE DEDUCTIBLE	\$0	\$50	\$50	\$50	0.0%
60801	PERMITS & FEES	\$2,070	\$6,500	\$5,000	\$5,000	0.0%
60802	FINES	\$0	\$5,000	\$2,500	\$5,000	100.0%
	<b>TOTAL OPERATING</b>	<b>\$342,333</b>	<b>\$425,600</b>	<b>\$471,280</b>	<b>\$607,473</b>	<b>28.9%</b>
55720	CAPITAL OUTLAY - BUILDINGS	\$0	\$0	\$15,000	\$0	N/A
55740	CAPITAL OUTLAY - EQUIPMENT	\$0	\$11,000	\$68,000	\$292,000	329.4%
	<b>TOTAL CAPITAL</b>	<b>\$0</b>	<b>\$11,000</b>	<b>\$83,000</b>	<b>\$292,000</b>	<b>251.8%</b>
	<b>DIVISION TOTAL</b>	<b>\$663,599</b>	<b>\$780,682</b>	<b>\$902,956</b>	<b>\$1,319,212</b>	<b>46.1%</b>

Manager's Requested Budget  
FY 2023 - 2024

PUBLIC UTILITY MAINTENANCE - DEPT 8300

Account Object Code	Account Description	2021-22 Actual	2021-22 Budget	2022-23 Budget	2023-24 Requested	% Increase From Previous Year Budget
51020	SALARIES	\$243,295	\$256,881	\$262,597	\$286,087	8.9%
51024	OVERTIME SALARIES	\$8,563	\$13,000	\$13,000	\$13,000	0.0%
51050	FICA	\$18,712	\$20,646	\$21,083	\$22,880	8.5%
51060	GROUP HEALTH INSURANCE	\$43,092	\$54,066	\$48,054	\$48,499	0.9%
51070	RETIREMENT	\$27,745	\$30,814	\$33,466	\$38,582	15.3%
51071	SPECIAL RETIREMENT - 401K	\$12,464	\$13,494	\$13,780	\$14,954	8.5%
51080	UNEMPLOYMENT COMPENSATION	\$0	\$0	\$0	\$0	N/A
57542	WORKMEN'S COMP INSURANCE	\$9,891	\$10,900	\$10,900	\$11,445	5.0%
	<b>TOTAL PERSONNEL</b>	<b>\$363,762</b>	<b>\$399,801</b>	<b>\$402,879</b>	<b>\$435,447</b>	<b>8.1%</b>
61100	TRAVEL/TRAINING	\$135	\$4,000	\$2,800	\$2,400	-14.3%
53110	TELEPHONE	\$6,524	\$7,500	\$6,780	\$7,000	3.2%
52120	SAFETY SUPPLIES	\$918	\$1,500	\$4,000	\$5,400	35.0%
53131	LIFT STATION UTILITIES	\$2,605	\$1,500	\$2,300	\$2,750	19.6%
53160	EQUIPMENT MAINTENANCE	\$4,854	\$3,000	\$6,000	\$7,000	16.7%
53170	AUTOMOTIVE M & R	\$12,763	\$6,000	\$5,000	\$6,000	20.0%
53260	ADVERTISING	\$37	\$1,000	\$500	\$500	0.0%
52310	AUTOMOTIVE & EQUIPMENT FUEL	\$16,165	\$13,500	\$15,000	\$15,000	0.0%
52325	W/W/C SUPPLIES	\$741	\$1,500	\$2,500	\$2,500	0.0%
53326	W/W/C EQUIPMENT MAINTENANCE	\$233	\$2,000	\$2,000	\$2,000	0.0%
52327	WATER SYSTEM SUPPLIES - METERS	\$144,608	\$155,000	\$75,000	\$90,000	20.0%
53328	W/W/C M & R	\$0	\$5,000	\$5,000	\$6,000	20.0%
53329	M&R - Water Distribution	\$31,322	\$31,776	\$60,000	\$60,000	0.0%
52330	DEPARTMENTAL SUPPLIES	\$21,569	\$30,000	\$65,500	\$62,000	-5.3%
53331	LIFT STATION M & R	\$32,643	\$35,000	\$80,000	\$80,000	0.0%
53360	UNIFORMS	\$8,326	\$12,000	\$7,950	\$7,950	0.0%
53450	CONTRACTED SERVICES	\$30,919	\$38,500	\$39,000	\$40,500	3.8%
60530	DUES AND SUBSCRIPTIONS	\$1,469	\$2,060	\$2,250	\$2,200	-2.2%
57539	REAL & PERSONAL PROPERTY	\$488	\$500	\$500	\$525	5.0%

Manager's Requested Budget  
FY 2023 - 2024

PUBLIC UTILITY MAINTENANCE - DEPT 8300

Account Object Code	Account Description	2021-22 Actual	2021-22 Budget	2022-23 Budget	2023-24 Requested	% Increase From Previous Year Budget
57540	GENERAL LIABILITY INSURANCE	\$1,219	\$1,250	\$1,250	\$1,313	5.0%
57541	AUTO INSURANCE	\$1,707	\$1,750	\$1,750	\$1,838	5.0%
57543	INSURANCE DEDUCTIBLE	\$0	\$1,000	\$1,000	\$1,000	0.0%
53651	TANK MAINTENANCE	\$43,571	\$28,000	\$28,000	\$35,000	25.0%
	<b>TOTAL OPERATING</b>	<b>\$362,816</b>	<b>\$383,336</b>	<b>\$414,080</b>	<b>\$438,875</b>	6.0%
55720	CAPITAL OUTLAY - BUILDINGS	\$0	\$0	\$0	\$0	N/A
55740	CAPITAL OUTLAY - EQUIPMENT		\$26,517	\$0	\$155,000	#DIV/0!
55743	SYSTEM IMPROVEMENT	\$101,256	\$220,000	\$0	\$0	N/A
	<b>TOTAL CAPITAL</b>	<b>\$101,256</b>	<b>\$246,517</b>	<b>\$0</b>	<b>\$155,000</b>	#DIV/0!
	<b>DIVISION TOTAL</b>	<b>\$827,833</b>	<b>\$1,029,654</b>	<b>\$816,959</b>	<b>\$1,029,322</b>	26.0%

Manager's Recommended Budget  
FY 2023 - 2024

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

Account Object Code	Account Description	2021-22 Actual	2021-22 Budget	2022-23 Recommended	2023-24 Recommended	% Increase From Previous Year Budget
4100-44100	INTEREST EARNED ON INVESTMENT	\$1,153	\$500	\$500	\$1,000	100.0%
4800-48100	WATER SDF CHARGE	\$327,255	\$400,000	\$400,000	\$555,900	39.0%
4800-48103	WASTE WATER SDF CHARGE	\$352,555	\$400,000	\$400,000	\$551,900	38.0%
9500-96004	FUND BALANCE APPROPRIATED	\$0	\$0	\$0	\$0	N/A
	<b>TOTAL OPERATING</b>	<b>\$680,964</b>	<b>\$800,500</b>	<b>\$800,500</b>	<b>\$1,108,800</b>	<b>38.5%</b>

Manager's Recommended Budget  
FY 2023 - 2024

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

Account Object Code	Account Description	2021-22 Actual	2021-22 Budget	2022-23 Budget	2023-24 Requested	% Increase From Previous Year Budget
3970-000	TRANSFER TO ENTERPRISE FUND	\$610,540	\$475,000	\$475,000	\$0	N/A
3990-740	RESERVE FOR WATER AND WASTE WATER IMPROVEMENTS	\$0	\$325,500	\$325,500	\$1,108,800	240.6%
	<b>TOTAL OPERATING</b>	<b>\$610,540</b>	<b>\$800,500</b>	<b>\$800,500</b>	<b>\$1,108,800</b>	<b>38.5%</b>

Manager's Recommended Budget  
FY 2023 - 2024

GENERAL FUND REVENUES - FUND 720  
CAPITAL RESERVE BUDGET

Account Object Code	Account Description	2021-22 Actual	2021-22 Budget	2022-23 Budget	2023-24 Recommended	% Increase From Previous Year Budget
4100-44100	INTEREST EARNED ON INVESTMENT	\$4	\$10	\$10	\$50	400.0%
9500-95010	TRANSFER FROM GENERAL FUND	\$0	\$0	\$0	\$0	N/A
9555-95502	FUND BALANCE APPROPRIATED	\$0	\$0	\$0	\$0	N/A
	<b>TOTAL OPERATING</b>	<b>\$4</b>	<b>\$10</b>	<b>\$10</b>	<b>\$50</b>	400.0%

Manager's Recommended Budget  
FY 2023 - 2024

GENERAL FUND EXPENDITURES - FUND 720  
CAPITAL RESERVE BUDGET

Account Object Code	Account Description	2021-22 Actual	2021-22 Budget	2022-23 Budget	2023-24 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	\$10	\$10	\$50	400.0%
	<b>TOTAL OPERATING</b>	<b>\$0</b>	<b>\$10</b>	<b>\$10</b>	<b>\$50</b>	<b>400.0%</b>

Manager's Recommended Budget  
FY 2023 - 2024

ENTERPRISE FUND REVENUES - FUND 550  
WATER PLANT IMPROVEMENTS PROJECT BUDGET

Account Object Code	Account Description	2021-22 Actual	2021-22 Budget	2022-23 Budget	2023-24 Recommended	% Increase From Previous Year Budget
9500-95002	TOWN CONTRIBUTION	\$190,666	\$2,000,000	\$0	\$0	N/A
9500-95005	TRANSFER FROM ENTERPRISE FUND	\$703,965	\$790,666	\$383,705	\$0	N/A
	ARP FUNDS FROM ENTERPRISE FUND	\$696,035	\$696,035	\$696,035	\$0	N/A
	<b>TOTAL OPERATING</b>	<b>\$1,590,666</b>	<b>\$3,486,701</b>	<b>\$1,079,740</b>	<b>\$0</b>	N/A



Manager's Recommended Budget  
FY 2023 - 2024

ENTERPRISE FUND EXPENDITURES - FUND 550  
WATER PLANT IMPROVEMENTS PROJECT BUDGET

Account Object Code	Account Description	2021-22 Actual	2021-22 Budget	2022-23 Budget	2022-23 Requested	% Increase From Previous Year Budget
3001-51000	PERMITTING/DESIGN	\$400,000	\$400,000	\$0	\$0	N/A
3001-53300	MATERIALS/SUPPLIES/EQUIPMENT	\$510,446	\$1,661,701	\$0	\$0	N/A
3001-53660	GAC	\$494,162	\$1,400,000	\$696,035	\$0	N/A
3001-53670	RIVER INTAKE DREDGE	\$0	\$0	\$0	\$0	N/A
3001-53680	WATER FILLING STATION	\$12,045	\$25,000	\$0	\$0	N/A
3001-53510	WESTERN INTAKE PARTNERSHIP	\$0	\$0	\$371,705	\$150,000	-59.6%
3001-53505	JORDAN LAKE PARTNERSHIP	\$0	\$0	\$12,000	\$23,500	95.8%
	<b>TOTAL OPERATING</b>	<b>\$1,416,654</b>	<b>\$3,486,701</b>	<b>\$1,079,740</b>	<b>\$173,500</b>	<b>-83.9%</b>

Manager's Recommended Budget  
FY 2023 - 2024

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

Account Object Code	Account Description	2021-22 Actual	2021-22 Budget	2022-23 Budget	2023-24 Recommended	% Increase From Previous Year Budget
9500-95004	PBO MONCURE WATER REVENUE	\$0	\$225,000	\$0	\$0	N/A
9500-95005	TRANSFER FROM ENTERPRISE FUND	\$242,500	\$242,500	\$35,000	\$85,000	142.9%
	<b>TOTAL OPERATING</b>	<b>\$242,500</b>	<b>\$467,500</b>	<b>\$35,000</b>	<b>\$85,000</b>	142.9%

Manager's Recommended Budget  
FY 2023 - 2024

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

Account Object Code	Account Description	2021-22 Actual	2021-22 Budget	2022-23 Budget	2023-24 Requested	% Increase From Previous Year Budget
3001-53410	AMR	\$0	\$25,000	\$0	\$0	N/A
3001-53420	MISC BETTERMENT	\$0	\$0	\$35,000	\$35,000	0.0%
3001-53430	HYDRANTS	\$41,250	\$67,500	\$0	\$50,000	#DIV/0!
3001-53440	PBO MONCURE WATER LINE	\$215,222	\$375,000	\$0	\$0	N/A
	WATER LINE UPSIZING US 64	\$0	\$0	\$0	\$0	N/A
	<b>TOTAL OPERATING</b>	<b>\$256,472</b>	<b>\$467,500</b>	<b>\$35,000</b>	<b>\$85,000</b>	<b>142.9%</b>

Manager's Recommended Budget  
FY 2023 - 2024

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

Account Object Code	Account Description	2021-22 Actual	2021-22 Budget	2022-23 Budget	2023-24 Recommended	% Increase From Previous Year Budget
9500-95005	TRANSFER FROM ENTERPRISE FUND	\$450,000	\$450,000	\$35,000	\$35,000	0.0%
	<b>TOTAL OPERATING</b>	<b>\$450,000</b>	<b>\$450,000</b>	<b>\$35,000</b>	<b>\$35,000</b>	0.0%

Manager's Recommended Budget  
FY 2023 - 2024

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

Account Object Code	Account Description	2021-22 Actual	2021-22 Budget	2022-23 Budget	2023-24 Requested	% Increase From Previous Year Budget
3001-53470	I&I	\$0	\$200,000	\$0	\$0	N/A
3001-53420	MISC BETTERMENT	\$0	\$75,000	\$35,000	\$35,000	0.0%
3001-53480	ROBESON CREEK	\$0	\$250,000	\$0	\$0	N/A
3001-53475	FIND IT-FIX IT SEWER REHABILITATION	\$0	\$0	\$4,450,000	\$0	N/A
	<b>TOTAL OPERATING</b>	<b>\$0</b>	<b>\$525,000</b>	<b>\$4,485,000</b>	<b>\$35,000</b>	<b>-99.2%</b>

Manager's Recommended Budget  
FY 2023 - 2024

ENTERPRISE FUND PROJECT REVENUES - FUND 580  
ENTERPRISE DEBT SERVICE PROJECT BUDGET

Account Object Code	Account Description	2021-22 Actual	2021-22 Budget	2022-23 Budget	2023-24 Recommended	% Increase From Previous Year Budget
9500-95005	TRANSFER FROM ENTERPRISE FUND	\$0	\$0	\$0	\$300,000	#DIV/0!
	<b>TOTAL OPERATING</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$300,000</b>	<b>#DIV/0!</b>

Manager's Recommended Budget  
FY 2023 - 2024

ENTERPRISE FUND PROJECT EXPENDITURES - FUND 580  
ENTERPRISE DEBT SERVICE PROJECT BUDGET

Account Object Code	Account Description	2021-22 Actual	2021-22 Budget	2022-23 Budget	2023-24 Requested	% Increase From Previous Year Budget
1100-610	TRANSFER TO ENTERPRISE FUND	\$0	\$0	\$0	\$0	N/A
1100-	RESERVE FOR FUTURE DEBT SERVICE	\$0	\$0	\$0	\$300,000	#DIV/0!
	<b>TOTAL OPERATING</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$300,000</b>	<b>#DIV/0!</b>

Manager's Recommended Budget  
FY 2023 - 2024

GENERAL FUND REVENUES - FUND 840  
SIDEWALKS AND GREENWAYS PROJECT BUDGET

Account Object Code	Account Description	2021-22 Actual	2021-22 Budget	2022-23 Budget	2023-24 Recommended	% Increase From Previous Year Budget
9500-95010	TRANSFER FROM GENERAL FUND	\$268,351	\$268,351	\$52,000	\$0	N/A
9500-95003	DONATION	\$0	\$0	\$0	\$0	N/A
9500-95004	GRANT FUNDS	\$0	\$0	\$168,000	\$0	N/A
9555-95502	FUND BALANCE APPROPRIATED	\$0	\$0	\$0	\$0	N/A
	<b>TOTAL OPERATING</b>	<b>\$268,351</b>	<b>\$268,351</b>	<b>\$220,000</b>	<b>\$0</b>	N/A



Manager's Recommended Budget  
FY 2023 - 2024

GENERAL FUND EXPENDITURES - FUND 840  
SIDEWALKS AND GREENWAYS PROJECT BUDGET

Account Object Code	Account Description	2021-22 Actual	2021-22 Budget	2022-23 Budget	2023-24 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	\$44,202	\$210,000	\$210,000	\$0	N/A
3001-100	NCDOT TAP	\$0	\$10,000	\$10,000	\$0	N/A
3001-200	ROBESON CREEK GREENWAY	\$48,351	\$48,351	\$0	\$0	N/A
	<b>TOTAL OPERATING</b>	<b>\$92,553</b>	<b>\$268,351</b>	<b>\$220,000</b>	<b>\$0</b>	<b>N/A</b>

Manager's Recommended Budget  
FY 2023 - 2024

GENERAL FUND REVENUES - FUND 850  
AFFORDABLE HOUSING PROJECT BUDGET

Account Object Code	Account Description	2021-22 Actual	2021-22 Budget	2022-23 Budget	2023-24 Recommended	% Increase From Previous Year Budget
9500-95010	TRANSFER FROM GENERAL FUND	\$76,372	\$76,372	\$85,353	\$96,343	12.9%
9500-95003	DONATION	\$0	\$0	\$0	\$0	N/A
9555-95502	FUND BALANCE APPROPRIATED	\$0	\$0	\$0	\$0	N/A
	<b>TOTAL OPERATING</b>	<b>\$76,372</b>	<b>\$76,372</b>	<b>\$85,353</b>	<b>\$96,343</b>	12.9%

Manager's Recommended Budget  
FY 2023 - 2024

GENERAL FUND EXPENDITURES - FUND 850  
AFFORDABLE HOUSING PROJECT BUDGET

Account Object Code	Account Description	2021-22 Actual	2021-22 Budget	2022-23 Budget	2023-24 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	\$76,372	\$85,353	\$96,343	12.9%
	<b>TOTAL OPERATING</b>	<b>\$0</b>	<b>\$76,372</b>	<b>\$85,353</b>	<b>\$96,343</b>	<b>12.9%</b>

Manager's Recommended Budget  
FY 2023 - 2024

GENERAL FUND REVENUES - FUND 860  
POLICE STATION PROJECT BUDGET

Account Object Code	Account Description	2021-22 Actual	2021-22 Budget	2022-23 Budget	2023-24 Recommended	% Increase From Previous Year Budget
9500-95010	TRANSFER FROM GENERAL FUND	\$0	\$0	\$100,000	\$0	N/A
9500-95003	DONATION	\$0	\$0	\$0	\$0	N/A
9555-95502	FUND BALANCE APPROPRIATED	\$0	\$0	\$0	\$0	N/A
	<b>TOTAL OPERATING</b>	<b>\$0</b>	<b>\$0</b>	<b>\$100,000</b>	<b>\$0</b>	N/A

Manager's Recommended Budget  
FY 2023 - 2024

GENERAL FUND EXPENDITURES - FUND 860  
POLICE STATION PROJECT BUDGET

Account Object Code	Account Description	2021-22 Actual	2021-22 Budget	2022-23 Budget	2023-24 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	\$100,000	\$0	N/A
	<b>TOTAL OPERATING</b>	<b>\$0</b>	<b>\$0</b>	<b>\$100,000</b>	<b>\$0</b>	<b>N/A</b>

Manager's Recommended Budget  
FY 2023 - 2024

GENERAL FUND REVENUES - FUND 870  
BUILDINGS AND GROUNDS PROJECT BUDGET

Account Object Code	Account Description	2021-22 Actual	2021-22 Budget	2022-23 Budget	2023-24 Recommended	% Increase From Previous Year Budget
9500-95010	TRANSFER FROM GENERAL FUND	\$0	\$0	\$50,000	\$0	N/A
9500-95003	DONATION	\$0	\$0	\$0	\$0	N/A
9555-95502	FUND BALANCE APPROPRIATED	\$0	\$0	\$0	\$0	N/A
	<b>TOTAL OPERATING</b>	<b>\$0</b>	<b>\$0</b>	<b>\$50,000</b>	<b>\$0</b>	N/A

Manager's Recommended Budget  
FY 2023 - 2024

GENERAL FUND EXPENDITURES - FUND 870  
BUILDINGS AND GROUNDS PROJECT BUDGET

Account Object Code	Account Description	2021-22 Actual	2021-22 Budget	2022-23 Budget	2023-24 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	\$50,000	\$0	N/A
	<b>TOTAL OPERATING</b>	<b>\$0</b>	<b>\$0</b>	<b>\$50,000</b>	<b>\$0</b>	<b>N/A</b>

Manager's Recommended Budget  
FY 2023 - 2024

GENERAL FUND REVENUES - FUND 940  
TOWN HALL PROJECT BUDGET

Account Object Code	Account Description	2021-22 Actual	2021-22 Budget	2022-23 Budget	2023-24 Recommended	% Increase From Previous Year Budget
9500-95010	TRANSFER FROM GENERAL FUND	\$0	\$0	\$105,000	\$0	N/A
9500-95003	DONATION	\$0	\$0	\$0	\$0	N/A
9555-95502	FUND BALANCE APPROPRIATED	\$0	\$0	\$0	\$0	N/A
	<b>TOTAL OPERATING</b>	<b>\$0</b>	<b>\$0</b>	<b>\$105,000</b>	<b>\$0</b>	N/A



Manager's Recommended Budget  
FY 2023 - 2024

GENERAL FUND EXPENDITURES - FUND 940  
TOWN HALL PROJECT BUDGET

Account Object Code	Account Description	2021-22 Actual	2021-22 Budget	2022-23 Requested	2022-23 Requested	% Increase From Previous Year Budget
3001-51000	LAND PURCHASE	\$0	\$900,000	\$0	\$0	N/A
3001-53300	DESIGN SERVICES	\$0	\$1,667,530	\$0	\$0	N/A
3001-53500	CONTINGENCY	\$3,800	\$70,719	\$105,000	\$0	N/A
3001-53601	WATER & SEWER DESIGN	\$0	\$33,300	\$0	\$0	N/A
3001-53701	LEED SERVICES	\$0	\$63,400	\$0	\$0	N/A
3001-53801	SOLAR PV ANALYSIS	\$0	\$2,900	\$0	\$0	N/A
3001-60200	CLOSING COSTS	\$0	\$8,830	\$0	\$0	N/A
3001-60400	DEMOLITION	\$0	\$157,706	\$0	\$0	N/A
3001-60900	USDA APPLICATION SERVICES	\$0	\$17,000	\$0	\$0	N/A
3001-6110	SITE ASSESSMENTS	\$0	\$61,450	\$0	\$0	N/A
	<b>TOTAL OPERATING</b>	<b>\$3,800</b>	<b>\$2,982,835</b>	<b>\$105,000</b>	<b>\$0</b>	<b>N/A</b>

Manager's Recommended Budget  
FY 2023 - 2024

GENERAL FUND REVENUES - FUND 990  
PARKS AND RECREATION PROJECT BUDGET

Account Object Code	Account Description	2021-22 Actual	2021-22 Budget	2022-23 Budget	2023-24 Recommended	% Increase From Previous Year Budget
9500-95010	TRANSFER FROM GENERAL FUND	\$128,590	\$175,000	\$925,000	\$1,000,000	8.1%
9500-95003	DONATION	\$0	\$0	\$0	\$0	N/A
9555-95502	FUND BALANCE APPROPRIATED	\$0	\$0	\$0	\$0	N/A
	<b>TOTAL OPERATING</b>	<b>\$128,590</b>	<b>\$175,000</b>	<b>\$925,000</b>	<b>\$1,000,000</b>	<b>8.1%</b>

Manager's Recommended Budget  
FY 2023 - 2024

GENERAL FUND EXPENDITURES - FUND 990  
PARKS AND RECREATION PROJECT BUDGET

Account Object Code	Account Description	2021-22 Actual	2021-22 Budget	2022-23 Budget	2023-24 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
3001-52121	GENERAL MAINTENANCE	\$0	\$0	\$0	\$0	N/A
3001-53570	KIWANIS PARK BATHROOMS	\$0	\$75,000	\$0	\$0	N/A
3001-53580	LEWIS FREEMAN PARK	\$0	\$100,000	\$50,000	\$0	N/A
3001-53585	PLAYGROUND IMPROVEMENTS	\$0	\$0	\$100,000	\$100,000	0.0%
3001-53590	TENNIS COURTS	\$0	\$0	\$125,000	\$200,000	60.0%
3001-53595	COMMUNITY HOUSE	\$0	\$0	\$500,000	\$0	N/A
3001-53565	MARY HAYES BARBER HOLMES BATHROOMS	\$0	\$0	\$150,000	\$0	N/A
	ROCK RIDGE PARK PLAYGROUND	\$0	\$0	\$0	\$500,000	#DIV/0!
	MCCLENNAHAN BASKETBALL COURTS	\$0	\$0	\$0	\$200,000	#DIV/0!
	KNIGHT FARM PARK SOCCER FENCE & GOALS	\$0	\$0	\$0	\$0	N/A
	KIWANIS PARK PLAYGROUND FENCING/RENOVATION	\$0	\$0	\$0	\$0	N/A
	<b>TOTAL OPERATING</b>	<b>\$0</b>	<b>\$175,000</b>	<b>\$925,000</b>	<b>\$1,000,000</b>	<b>8.1%</b>

Recommended Budget  
FY 2023 - 2024

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**CAPITAL IMPROVEMENT PROGRAM**

MEMORANDUM

TO: Mayor and Board of Commissioners

FROM: Town Manager

SUBJECT: Manager's Recommended Capital Improvement Plan for  
Fiscal Years 2023-2024 to 2031-2032

DATE: June 12, 2023

The purpose of this memorandum is to submit the Manager's Recommended Capital Improvement Plan for 2024 to 2032 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 2024 to 2032 and authorizing the Town Manager to proceed with the listed projects.

# Recommended Budget FY 2023 - 2024

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## **A RESOLUTION ADOPTING THE MANAGER’S RECOMMENDED CAPITAL IMPROVEMENTS PROGRAM FOR FISCAL YEAR 2023 – 2024 THROUGH FISCAL YEAR 2031 - 2032**

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 12<sup>th</sup> day of June, 2023.

\_\_\_\_\_  
Cindy S. Perry, Mayor

ATTEST:

\_\_\_\_\_  
Carrie L. Bailey, Town Clerk



*TOWN OF PITTSBORO  
NORTH CAROLINA*

*MANAGER'S RECOMMENDED  
CAPITAL IMPROVEMENTS PLAN*

*Fiscal Year 2023-2024 through  
Fiscal Year 2031-2032*

# Recommended Budget

## FY 2023 - 2024

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### 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.

Manager's Recommended Budget  
FY 2023 - 2024

**CAPITAL IMPROVEMENT PLAN SUMMARY - GENERAL FUND**

Project Name	Anticipated Funding						Project Total	Department
	Source	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028-2032		
Community House Improvements	C	\$ 500,000	\$ -	\$ -	\$ -	\$ -	\$ 500,000	Parks
Tennis Courts	C	\$ 325,000	\$ -	\$ -	\$ -	\$ -	\$ 325,000	Parks
Playground Improvements	C	\$ 100,000	\$ -	\$ -	\$ -	\$ -	\$ 100,000	Parks
Lewis Freeman Park	C	\$ 150,000	\$ -	\$ -	\$ -	\$ -	\$ 150,000	Parks
Bathrooms for Parks	K	\$ 175,000	\$ 175,000	\$ -	\$ -	\$ -	\$ 350,000	Parks
Police Station	C	\$ 100,000	\$ 50,000	\$ -	\$ -	\$ -	\$ 150,000	Public B&G
Municipal Building	C	\$ 105,000	\$ -	\$ -	\$ -	\$ -	\$ 105,000	Public B&G
Utility Building	C	\$ 50,000	\$ 50,000	\$ -	\$ -	\$ -	\$ 100,000	Buildings & Grounds
Additional Police Vehicles	C	\$ 300,000	\$ 75,000	\$ 75,000	\$ 75,000	\$ 75,000	\$ 600,000	Police
Town Lake Park Stormwater Improvement	C		\$ 50,000	\$ -	\$ -	\$ -	\$ 50,000	Engineering
Annual Street Resurfacing	C	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 750,000	\$ 1,350,000	Streets
15/501 Widening Project	C	\$ -	\$ 99,112	\$ 231,260	\$ -	\$ -	\$ 330,372	Streets
Storm Drainage Culvert - Oakwood Drive	C/G	\$ -	\$ 230,000	\$ -	\$ -	\$ -	\$ 230,000	Streets/Stormwater
<b>TOTAL</b>		<b>\$ 1,955,000</b>	<b>\$ 879,112</b>	<b>\$ 456,260</b>	<b>\$ 225,000</b>	<b>\$ 825,000</b>	<b>\$ 4,340,372</b>	

Funding Source Legend Key:

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



Manager's Recommended Budget  
FY 2023 - 2024

**CAPITAL IMPROVEMENT PLAN SUMMARY - WATER SYSTEM**

Project Name	Anticipated Funding Source	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028-2032	FY 2033-2042	Project Total
Jordan Lake Partership	C	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 75,000	\$ -	\$ 135,000
Jordan Lake Allocation	C	\$ 8,500	\$ 8,500	\$ 8,500	\$ 8,500	\$ 42,500	\$ -	\$ 76,500
Western Intake Partnership	C	\$ 150,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 150,000
Engineering Design for Shared Capacity in City of Sanford Water Treatment Plant Expansion	L/G	\$ 1,879,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,879,000
Engineering Design for Shared Capacity in New Water Transmission Main from Sanford WTP	L/G	\$ 3,000,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,000,000
Preliminary Engineering Design -Western Intake Partners Project (Pittsboro's Share- 5.7 MGD)	L/G	\$ -	\$ 6,900,000	\$ 6,900,000	\$ -	\$ -	\$ -	\$ 13,800,000
Shared Capacity (3 MGD) in Water Transmission Line from Sanford WTP	L/G	\$ -	\$ -	\$ 60,000,000	\$ -	\$ -	\$ -	\$ 60,000,000
Disinfection Upgrades at Pittsboro WTP	L/G	\$ -	\$ 7,250,000	\$ -	\$ -	\$ -	\$ -	\$ 7,250,000
0.3 MG Chatham Park Elevated Storage Tank	L/G	\$ -	\$ 2,700,000	\$ -	\$ -	\$ -	\$ -	\$ 2,700,000
Water Main Extension to Corbett's Landing	L/G	\$ -	\$ 4,728,000	\$ -	\$ -	\$ -	\$ -	\$ 4,728,000
Water Main Extension to Flynn Farm	L/G	\$ -	\$ 992,000	\$ -	\$ -	\$ -	\$ -	\$ 992,000
Sanford WTP Expansion (Pittsboro's Share- 3.0 MGD)	L/G	\$ 38,110,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 38,110,000
Upsize Existing 10" Water Main Crossing Under US 64	L/G	\$ -	\$ 1,633,000	\$ -	\$ -	\$ -	\$ -	\$ 1,633,000
Cornwallis Road Upsizing of 2" Water Line to 6" Water Line	L/G	\$ -	\$ 90,000	\$ -	\$ -	\$ -	\$ -	\$ 90,000
Relocation of the 567 Pressure Zone Boundary	L/G	\$ -	\$ -	\$ 215,000	\$ -	\$ -	\$ -	\$ 215,000
Separation of the 710 Pressure Zone	L/G	\$ -	\$ -	\$ 108,000	\$ -	\$ -	\$ -	\$ 108,000
Western Intake Partners- WTP and Transmission Main (Pittsboro Share- 5.7 MGD)	L/G	\$ -	\$ -	\$ -	\$ 117,100,000	\$ -	\$ -	\$ 117,100,000
567 Pressure Zone Pumping Improvements	L/G	\$ -	\$ -	\$ -	\$ -	\$ 893,000	\$ -	\$ 893,000
710 Pressure Zone Pumping Improvements	L/G	\$ -	\$ -	\$ -	\$ -	\$ 893,000	\$ -	\$ 893,000
12" Water Line Along US Hwy 64	L/G	\$ -	\$ -	\$ -	\$ -	\$ 8,043,000	\$ -	\$ 8,043,000
12" Water Line Along NC-87 South	L/G	\$ -	\$ -	\$ -	\$ -	\$ 2,926,000	\$ -	\$ 2,926,000
12" Water Line Along Charlie Brooks Road	L/G	\$ -	\$ -	\$ -	\$ -	\$ 5,755,000	\$ -	\$ 5,755,000
12" Water Line from Old Graham Road to Highway 87 N.	L/G	\$ -	\$ -	\$ -	\$ -	\$ 3,491,000	\$ -	\$ 3,491,000

Manager's Recommended Budget  
FY 2023 - 2024

**CAPITAL IMPROVEMENT PLAN SUMMARY - WATER SYSTEM**

Project Name	Anticipated		FY 2024	FY 2025	FY 2026	FY 2027	FY 2028-2032	FY 2033-2042	Project Total
	Funding	Source							
12" Water Line Along NC Highway 87 North	L/G		\$ -	\$ -	\$ -	\$ -	\$ 5,399,000	\$ -	\$ 5,399,000
12" Water Line	L/G		\$ -	\$ -	\$ -	\$ -	\$ 5,309,000	\$ -	\$ 5,309,000
12" Water Line from US 64 N to Alston Chapel Road	L/G		\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,753,000	\$ 3,753,000
8" Water Line Along Alston Chapel Road	L/G		\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,098,000	\$ 4,098,000
12" Water Line from Alston Chapel Road to NC 902	L/G		\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,329,000	\$ 4,329,000
12" Water Line Along NC Highway 902	L/G		\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,862,000	\$ 7,862,000
12" Water Line Crossing Old Sanford Road	L/G		\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,266,000	\$ 10,266,000
Expansion of the 710 Pressure Zone	L/G		\$ -	\$ -	\$ -	\$ -	\$ -	\$ 486,000	\$ 486,000
Decommission Chatham Forest Standpipe	L/G		\$ -	\$ -	\$ 250,000	\$ -	\$ -	\$ -	\$ 250,000
Annual Rehabilitation	C		\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 750,000	\$ 1,500,000	\$ 2,850,000
<b>TOTAL</b>			<b>\$ 43,312,500</b>	<b>\$ 24,466,500</b>	<b>\$ 67,646,500</b>	<b>\$ 117,273,500</b>	<b>\$ 33,576,500</b>	<b>\$ 32,294,000</b>	<b>\$ 318,569,500</b>

Funding Source Legend Key:

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

Manager's Recommended Budget  
FY 2023 - 2024

**CAPITAL IMPROVEMENT PLAN SUMMARY - SEWER SYSTEM**

Project Name	Anticipated Funding Source	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028-2032	FY 2033-2042	Project Total
Comprehensive Wastewater Model and Master Plan Update	L/G	\$ 325,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 325,000
Line Repairs from Targeted CCTV Inspections	L/G	\$ 61,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 61,000
Cleaning and CCTV Inspection Priority 2	L/G	\$ 68,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 68,000
Cleaning and CCTV Inspection Priority 4	L/G	\$ 124,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 124,000
Cleaning and CCTV Inspection Priority 5	L/G	\$ 55,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 55,000
2 MGD Transfer Lift Station and Force Main to Sanford's Big Buffalo WWTP	L/G	\$ 20,652,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 20,652,000
Upsizing of Gravity Main Receiving Chatham Park North Village Discharge	L/G	\$ -	\$ -	\$ 487,000	\$ -	\$ -	\$ -	\$ 487,000
Additional 3.0 MGD Wastewater Treatment Solution	L/G	\$ -	\$ -	\$ -	\$ -	\$ 75,000,000	\$ -	\$ 75,000,000
Turkey Creek Lift Station and Force Main	L/G	\$ -	\$ -	\$ -	\$ 3,327,000	\$ -	\$ -	\$ 3,327,000
Turkey Creek Interceptor	L/G	\$ -	\$ -	\$ -	\$ 6,863,000	\$ -	\$ -	\$ 6,863,000
8-inch Gravity Main Extension to Turkey Creek Gravity Main	L/G	\$ -	\$ -	\$ -	\$ 2,837,000	\$ -	\$ -	\$ 2,837,000
Upsizing of 15" Gravity Main Section Along Robeson Creek	L/G	\$ -	\$ -	\$ -	\$ -	\$ 2,260,000	\$ -	\$ 2,260,000
Upsizing of 12" Gravity Main Along Robeson Creek	L/G	\$ -	\$ -	\$ -	\$ -	\$ 3,193,000	\$ -	\$ 3,193,000
Upsizing of 10" Gravity Main Along East Side	L/G	\$ -	\$ -	\$ -	\$ -	\$ 1,292,000	\$ -	\$ 1,292,000
15-inch Gravity Main Extension	L/G	\$ -	\$ -	\$ -	\$ -	\$ 7,971,000	\$ -	\$ 7,971,000
12-inch Gravity Main Extension from Hill Creek	L/G	\$ -	\$ -	\$ -	\$ -	\$ 2,163,000	\$ -	\$ 2,163,000
Upsizing of 12" Gravity Main within the Creedle Basin	L/G	\$ -	\$ -	\$ -	\$ -	\$ 2,745,000	\$ -	\$ 2,745,000
15" Gravity Main Extension from Oakwood Drive	L/G	\$ -	\$ -	\$ -	\$ -	\$ 3,771,000	\$ -	\$ 3,771,000
10-inch Gravity Main Extension Along Robeson Creek	L/G	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,341,000	\$ 3,341,000
Russell Chapel Road Lift Station and Force Main	L/G	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,674,000	\$ 2,674,000
8-inch/10-inch Gravity Main Extension to Proposed Russell Chapel Lift Station	L/G	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,194,000	\$ 4,194,000
8-inch Gravity Main Extension	L/G	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,727,000	\$ 2,727,000
18-inch Gravity Main Extension	L/G	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,754,000	\$ 7,754,000
Annual Rehabilitation	C	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 750,000	\$ 1,500,000	\$ 2,850,000
<b>TOTAL</b>		<b>\$ 21,435,000</b>	<b>\$ 150,000</b>	<b>\$ 637,000</b>	<b>\$ 13,177,000</b>	<b>\$ 99,145,000</b>	<b>\$ 22,190,000</b>	<b>\$ 156,734,000</b>

Funding Source Legend Key:

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

Manager's Recommended Budget  
FY 2023 - 2024

**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 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 00006			BB&T/Truist Contract					
	3 Trucks/Dump Truck			3 patrol vehicle/leaf box/1/2 lawn mower					
	75.34% for General			88.18% for General					
	Principal Balance	Principal Payment	Interest Payment	Principal Balance	Principal Payment	Interest Payment	Total Principal Balance	Total Principal Payment	Total Interest Payment
FY 2024	\$42,740	\$42,740	\$1,034	\$74,168	\$36,722	\$1,461	\$116,907	\$79,462	\$2,495
FY 2025	\$0	\$0	\$0	\$37,445	\$37,445	\$738	\$37,445	\$37,445	\$738
FY 2026	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

**ENTERPRISE FUND**

	BB&T Contract 00006			BB&T Truist Contract					
	2 Trucks			1/2 lawn mower/new hydrants					
	24.66% for Enterprise			11.82% for Enterprise					
	Principal Balance	Principal Payment	Interest Payment	Principal Balance	Principal Payment	Interest Payment	Total Principal Balance	Total Principal Payment	Total Interest Payment
FY 2024	\$13,989	\$13,989	\$339	\$9,942	\$4,922	\$196	\$23,931	\$18,912	\$534
FY 2025	\$0	\$0	\$0	\$5,019	\$5,019	\$99	\$5,019	\$5,019	\$99
FY 2026	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

**TOTAL**

	BB&T Contract 00006			BB&T Truist Contract					
	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	Total Principal Balance	Total Principal Payment	Total Interest Payment
FY 2024	\$56,729	\$56,729	\$1,373	\$84,109	\$41,644	\$1,657	\$140,838	\$98,374	\$3,030
FY 2025	\$0	\$0	\$0	\$42,465	\$42,465	\$837	\$42,465	\$42,465	\$837
FY 2026	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

# Recommended Budget FY 2023 - 2024

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## 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 expenditure allows 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.

# Recommended Budget FY 2023 - 2024

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## BUDGET DEVELOPMENT SCHEDULE

- Board of Commissioners Budget Scoping Session #1
  - Cancelled
- Capital & New Request Forms to Department Heads
  - January 22, 2023
- Departmental Capital & New Request Forms Returned to Town Manager & Finance Director
  - February 10, 2023
- Operating and Maintenance (O&M) Request Forms to Department Heads
  - January 22, 2023
- Departmental Operating and Maintenance (O&M) Request Forms Returned to Town Manager & Finance Director
  - February 10, 2023
- Budget Reviews with Department Directors, Town Manager & Finance Director
  - February 15-23, 2023
- Department Head Budget Retreat
  - March 22, 2023
- Board of Commissioners Budget Retreat
  - April 6, 2023
- Town Manager's Presentation and Budget Public Hearing #1
  - May 22, 2023
- Budget Adoption
  - June 12, 2023 (Anticipated)

# Recommended Budget FY 2023 - 2024

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## **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.



# Recommended Budget

## FY 2023 - 2024

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### **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.

# Recommended Budget

## FY 2023 - 2024

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### 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.

# Recommended Budget

## FY 2023 - 2024

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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.

# Recommended Budget

## FY 2023 - 2024

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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.

## Recommended Budget FY 2023 - 2024

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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.

Recommended Budget  
FY 2023 - 2024

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**HISTORICAL PROPERTY TAX RATES**  
(Last Ten Fiscal Years)

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
FY 2023-2024	0.44

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