

Town of Wadesboro

Budget FY 2023-2024

Mayor John Ballard

Mayor Pro Tem Fred Davis

Councilman Russell Sikes

Councilman Lewis Evans

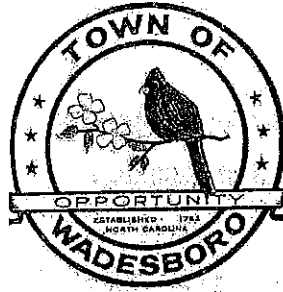
Councilman JF Harward

Councilman Steven Long

Town Attorney Aaron Bates

Town Manager David Edwards

Town Clerk Debbie Cox



FY 2024 Budget Highlights

- 4% COLA for all employees and Council
- **Assumptions**
 - No property tax increase
 - No sales tax growth
 - No Water/Sewer rate increase unless matching county increase
 - \$500,000 of ARPA funds as salary supplanting
- **General Fund Divisional Budget Highlights**
 - **Administration**
 - \$868,391 total (FY23 - \$813,547)
 - \$24,000 for dispatch subsidy
 - \$25,000 for contracted zoning officer
 - **Incentive Grant**
 - \$24,000 total for Loba/Wakol
 - **Police**
 - \$2,164,065 total (FY23 – \$2,144,566)
 - \$20,000 for 8 Toughbook computers
 - \$13,000 for two additional traffic control speed signs
 - \$28,000 for K9 program
 - \$50,000 for flock safety cameras (10 additional cameras)
 - Replace 2 Chargers for Patrol
 - **Fire**
 - \$1,206,304 total (FY23 - \$984,253)
 - \$100,000 towards next Fire Truck purchase
 - \$40,000 for replacing outdated extrication tools

- \$7,500 for trench rescue equipment
 - One additional firefighter position
- **Garage**
 - \$187,642 total (FY23 - \$154,698)
 - \$75,000 for building improvements – replacement roof and new concrete pad out front
- **Street**
 - \$705,122 total (FY23 - \$788,655)
 - \$140,000 for new skidsteer with attachments
 - \$12,000 for replacement mower
- **Powell Bill**
 - \$449,000 total (FY23 - \$557,947)
 - \$250,000 budgeted for Burns St. Bridge construction cost, \$200,000 of which will be reimbursed by NCDOT
- **Sanitation**
 - \$981,527 total (FY23 - \$600,267)
 - \$315,000 for new automated garbage truck
 - ➔ ▪ \$88,000 for replacement small garbage truck
- **Parks and Rec**
 - \$223,541 total (FY23 – \$344,648)
 - \$100,000 toward splash pad design, engineering, parking lot improvements, grading
 - \$30,000 for new well at City Pond
- **Enterprise Fund Divisional Budget Highlights**
 - **Water**
 - \$1,775,964 total (FY23 - \$1,472,416)
 - \$250,000 for replacing 30% of meters with automated meters
 - \$90,000 for 15 insertion valves throughout Town (DEQ mandate)
 - **Sewer**
 - \$1,655,281 total (FY22 - \$1,803,875)
 - \$300,000 for Capital project match money expected from grant awards

FY 2023-2024 Budget Message

June 05, 2023

Honorable Mayor and Members of Council
Town of Wadesboro, North Carolina:

Pursuant to the Local Government Budget and Fiscal Control Act and N.C. General Statute 159-11, the Annual Budget for Fiscal Year 2023-2024 is submitted for your consideration:

General Fund	\$6,809,592
Water/Sewer Fund	\$3,431,245
Total Operating Budget	\$10,240,837

In comparison to the current FY 2022-23 Budget, the FY 2023-24 General Fund proposed budget increases by approximately 5.1% (\$330,153) and the Enterprise Fund proposed budget increases by 4.7% (\$154,953); this equals an overall total increase of \$485,106 (4.9%). In addition, the overall amount of fund balance appropriated has been decreased from \$536,376 in the current year to \$419,756 in the proposed budget, for a total of \$85,745. There are no proposed increases to ad valorem taxes or fees.

The Wadesboro Fire District Tax rate is recommended to remain at .096.

As previously stated, the Water and Sewer Enterprise Fund increases by \$154,953 (3.2%). This increase is due to revenues expected to increase as our fees are updated and additional water users are brought into the system. This budget achieves a 100% balanced budget for the enterprise fund, even when factoring in depreciation. There are no proposed water and sewer rate increases, and we have been advised that Anson County is proposing rate increases.

At the 2023 Town Council Retreat, the following overall goals and specific initiatives were established:

- Employee Initiatives
 - Implement Health/Wellness Incentive
 - Cost of Living increase
 - Explore exercise/gym options
- Financial Efficiency and Accountability
 - Remain in the "Black"
 - Explore adding additional Finance employee
 - Digitize records at Town Hall
- Community Initiatives
 - Continue Splash Pad project funding
 - Request to take over Uptown gazebo from County
 - Increased focus on abandoned/nuisance properties

- Other Initiatives
 - Focus on Public Works capital replacements
 - Clean up Town shop area

These goals provide the foundation upon which the budget is built. Over the course of two budget workshop sessions, a prebudget public hearing, and many hours of staff research and development, Council and staff worked diligently to achieve these goals throughout the budget process.

These initiatives and focus areas are addressed in this proposed budget in several ways. Our employees are our most important asset, and this budget seeks to reward their efforts in the previously lean years by increasing salaries and retirement benefits. Much needed expenditures to improve our two parks are included with the hopes that better amenities in Town will encourage new citizens and families to move to Wadesboro. Several large capital purchases in the Public Works divisions will increase our efficiency and ability to serve our community in tangible ways.

General Fund: Introduction

The General Fund is used to account for resources traditionally associated with government which are not required legally or by sound financial management to be accounted for in another fund. This fund is established at the inception of a government and exists throughout the government's life. Expenditures are divided into functional departments to present a clearer understanding of the costs of providing certain services. Personnel assigned to a department are largely paid from that department.

General Fund: Long-Term Outlook

Beginning in FY 2014-15, the Town has consistently maintained a positive or neutral cash flow compared to many years prior to that time. For a series of budget cycles leading back almost 10 years, the Town consistently budgeted and spent cash reserves in order to maintain service levels across the board. Since that time Town Council, staff, and leadership have shown a commitment to delivering services more efficiently and on a leaner budget year after year. This fiscal year's budget seeks to reward our employees' consistent dedication to serving the community, a 4% cost of living increase is budgeted for all employees.

Considering the Town's current financial status and revenue projections for the coming year, this year's General Fund budget is decreased slightly, with the understanding that \$500,000 of ARPA funding will be used for salary supplanting. Sales tax revenues have continued to increase year over year, but for the purposes of this budget we are taking a conservative approach and leaving these revenues relatively flat. We still, however, have reasons to be cautious, and these are the two main issues facing the Town:

Challenge #1 – Town capital needs exceeds our ability to fund those needs, so prioritization is paramount.

We have made great strides in this area, but there is work still to be done. Rising costs of materials, equipment, and construction services in the previous 3 years has been exponential. The same fire truck that we just recently took delivery of in December at a cost of \$650,000 would cost us over \$800,000 if we ordered one today. Almost every department has capital needs that could easily account for the entire budget, so the Council's direction and staff recommendations must be evaluated very carefully.

Competing interests in capital expenditures will experience some relief in the form of our ARPA funds being injected into the town's finances, but this is simply a short-term solution. The Town needs to grow its industrial base, specifically with a heavy-water user to allay the costs of providing water and sewer services so that all general fund expenditures can go to support the core governmental functions.

Challenge #2 – Staffing challenges.

We are all aware of the staffing challenges facing the police department, but they are not unique to policing or the Town of Wadesboro. Across the state police forces and manual labor (entry level) hiring is down as private companies are able to more easily adjust wages and pricing to meet the demand of the rising cost to do business. It is incredibly difficult to compete with other municipalities and corporations that can afford to start laborers out at \$20/hr and police officers at \$50,000/year.

We are not certain that there is a solution to this issue, except that I believe that these patterns are cyclical. If the nation's inflation rates and the looming possibility of a recession do continue, some will inevitably look to local government jobs as attractive due to their stability. We are certainly not hoping for this to happen, but in some ways, it could be beneficial for us on this front.

General Fund: Revenues

For FY 2023-24, a slight increase in projected sales tax revenues (2.3%) has been included in this budget to account for the current trends in sales tax revenue from the current fiscal year. These revenue projections are intended to be overly conservative, with hopes that they are exceeded. While maintaining this outlook, in order to ensure the continued positive cash flow from previous fiscal cycles, these projections are conservative:

FY 2023-24 General Fund revenues are budgeted at \$5,889,836 (less fund balance) which is an 0.9% (\$53,226) decrease from the current FY 2022-23 budget of \$5,943,062 (less fund balance). As in the current fiscal year, this number is also artificially inflated by the inclusion of \$200,000 revenue budgeted as the State's 80% reimbursement of the Burns St Bridge replacement project. As previously mentioned, the Town is also using \$500,000 of ARPA funds to assist with salary supplanting in the general fund. Town ad valorem property taxes, the Town's largest revenue source, are projected to remain flat in FY 2023-24 at \$2,100,000.

General Fund: Expenditures

Budgeted expenditures for FY 2023-24 are projected to increase by 5.2% (\$340,722) over the current year. While not attempting to cover specifics for all Town departments within the General Fund, what follows are some highlights of the more significant expenditures and programs being proposed.

Administration: Included in this budget is \$24,000 for County 911 for dispatching services and \$25,000 for a contracted zoning officer.

Police: The police department budget includes \$20,000 for new Toughbook computers for patrol vehicles; \$28,000 for K9 program supplies; \$13,000 for two traffic control speed signs; and replacement of 2 patrol vehicles.

Fire: The fire budget includes \$100,000 to set aside for a replacement rescue engine; and \$40,000 for a set of replacement extrication tools; \$7,500 for trench rescue equipment; and one additional full-time firefighter position.

Shop: The main expenditure highlight includes \$75,000 to replace the roof on the building and add a concrete pad out front of the work bays.

Street: The Street department budget includes \$140,000 for a new skidsteer with attachments; \$12,000 for a replacement mower; \$9,000 for a parking lot lease from Gould's Fork LLC.

Powell: This budget includes \$170,000 for street resurfacing, \$25,000 for general street maintenance and \$250,000 for the construction cost of the Burns Street Bridge replacement project (\$200,000 of which will be reimbursed by the State).

Sanitation: This budget includes \$315,000 for a new automated garbage truck and \$88,000 for a replacement small garbage truck.

Parks: The parks department budget includes \$30,000 to replace/repair the water source at City Pond and \$100,000 for design, engineering, and parking lot improvements towards a splash pad.

Personnel: The budget includes a 4% COLA for all employees and Council.

Enterprise Fund: Introduction

In addition to the General Fund which covers all typical government operations, the Town of Wadesboro operates an enterprise fund regarding water and sewer service. The Town is charged with operating this enterprise fund like a private business where the cost of the service is recovered primarily through user charges.

Enterprise Fund: Long-Term Outlook

In FY 2021-2022 the Town had revenues of \$2,912,892 and expenses of \$2,880,300 resulting in revenue of \$32,592. Beginning in the FY21, the Town budgeted for depreciation on the system's assets in order to capture the cost of operating the system more accurately. For the current fiscal year, the system is still well ahead in revenues over expenses, even with depreciation factored into the calculations.

Our local economic realities combined with operating losses put the Town in a precarious situation: if the Town's population continues to decrease or it lost a large utility customer, then the remaining customer base would likely have to cover an increased share of the true cost of water/sewer service. As a result, rates would then become increasingly unaffordable for remaining customers but revenues from these rates would still insufficient to recover the costs of an aging system. Therefore, it is possible that a smaller group of customers in the future must cover an increased share of costs while also ultimately paying for past unpaid depreciation costs. However, there is positive momentum in this area, as new homes are being constructed in the area; the industrial park project is well underway with tenants already expressing interest; Loba Wakol is beginning an expansion program to increase employment and water usage.

Long-Term Recommendation: Given these realities, the Town has sought to be responsible managers of its utility system by implementing two strategies. First, by pursuing long-term economic sustainability strategies to attract large industrial users to the Industrial Park and economic incentives for existing unoccupied facilities. Second, by prioritizing projects and aggressively pursuing grants to combine with potential debt service capacity to start replacing long-neglected system assets. The Town received a \$1 million grant from the NC Division of Water Infrastructure in 2017 for the Basin 3 rehabilitation project. This project was completed during FY23, resulting in immediate savings on inflow and infiltration costs for our sewer system. In addition, the Town has sought and received approval of a \$1.5 million USDA loan and grant for water main replacement, and a \$3.1 million USDA loan and grant for sewer improvements, both which were approved in 2018. The USDA Water project is completed, with the Sewer project expected to begin construction in 2023. The Wadesboro Industrial Park project is also underway, with initial grading and tree removal begun in May 2022, final completion of this project is expected by July 2023. This has the potential to add much-needed industrial water usage to the system.

Water & Sewer Fund: Revenues

FY 2023-2024 revenues are projected to increase compared to FY 2022-2023 revenues with no fund balance appropriated, for a total revenue projected at \$3,368,497. This increase is due to increased revenues from fees as well as new users added to the system.

Water & Sewer Fund: Expenditures

Budgeted expenditures for FY 2023-24 are proposed to increase by 2.8% (\$92,205) in comparison to the FY 2022-23 Budget.

While not attempting to cover specifics for all Town departments within the Enterprise Fund, what follows are some highlights of the more noteworthy expenditures and programs being proposed.

Water: This budget includes \$250,000 for replacing 30% of existing manual meters with automated meters; \$90,000 for 15 insertion valves throughout Town (DEQ mandate).

Sewer: Expenditure highlights include \$300,000 for a pump station replacement/repairs as matching funds for grants applied for.

Personnel: The budget includes a 4% COLA for all employees.

Water & Sewer Fund: Commentary

For the fourth year in a row, the Enterprise Fund is projected in this budget to maintain a completely balanced budget. Furthermore, this budget does account for depreciation costs, ensuring that the true cost of operating the system is realized, bringing the Fund one step closer to being self-sustaining in the long term. As we continue to make improvements to the system through inflow and infiltration repair, increased revenue from new residential and industrial customers, the future of the Fund looks brighter every year.

TOWN OF WADESBORO
BUDGET ORDINANCE
FISCAL YEAR 2023-2024

BE IT ORDAINED by the Council of the Town of Wadesboro, North Carolina, that:

Section 1. The following amounts are hereby appropriated in the General Fund for the operation of the City Government and its activities for the fiscal year beginning July 1, 2023 and ending June 30, 2024 in accordance with the Chart of Accounts established by the Town:

Administration	\$868,391
Incentive Grants	\$24,000
Police	\$2,164,065
Fire	\$1,206,304
Garage	\$187,642
Street	\$705,122
Powell Bill	\$449,000
Sanitation	\$981,527
Park	<u>\$223,541</u>
Total	\$6,809,592

Section 2. It is estimated that the following revenues will be available in the General Fund for the fiscal year 2021 – 2022.

Ad Valorem Taxes	\$2,100,000
Other Revenue	<u>\$4,709,592</u>
Total	\$6,809,592

Section 3. The following amounts are hereby appropriated in the Enterprise Fund for the operation of the water and sewer utilities for Fiscal Year 2021 – 2022.

Water	\$1,775,964
Sewer	<u>\$1,655,281</u>
Total	\$3,431,245

Section 4. It is established the following monies will be available in the Water & Sewer Enterprise Fund for the Fiscal Year 2021 – 2022.

Water	\$1,250,000
Sewer	\$1,750,000
Other Revenue	<u>\$431,248</u>
Total	\$3,431,245

Section 5

- (a.) There is hereby levied a tax at the rate of 55.6 cents per one hundred dollars valuation of property effective July 1, 2023.
- (b.) The Town of Wadesboro water rate structure for FY 2023-2024 will remain unchanged from FY 2022-2023.
- (c.) The Town of Wadesboro sewer rate structure for FY 2023-2024 will remain unchanged from FY 2022-2023.
- (d.) The fees and charges for taps, deposits & reconnections, & miscellaneous items for FY 2022-2023 will remain unchanged from FY 2022-2023.
- (e.) The Town of Wadesboro water rate structure will be adjusted to match any increase in Anson County's municipal water rate charges for Fiscal Year 2023-2024. The Finance Officer is authorized and directed to make any such changes.
- (f.) The Town of Wadesboro sewer rate structure will be adjusted to match any increase in Anson County's sewage treatment charges for Fiscal Year 2023-2024. The Finance Officer is authorized and directed to make any such changes.
- (g.) The Town of Wadesboro monthly garbage rate for FY 2023-2024 will remain unchanged from FY 2022-2023.
- (h.) There is hereby levied a tax at the rate of 9.6 cents per one hundred dollars valuation in the Wadesboro Fire District outside of the Town of Wadesboro effective July 1, 2023.

Section 6. The Budget Officer is hereby authorized to transfer appropriations within a fund as contained under the following conditions:

- (a.) He may transfer amounts between objects of expenditures within a department without limitations and without a report being required.
- (b.) He may transfer amounts between departments and make expenditures or transfers from the contingency fund with an official report on such transfer at the next regular meeting of the Council.

Section 7. Copies of this budget ordinance shall be furnished to the Finance Officer and the Budget Officer to be kept on file by them for their discretion in the disbursement of funds.

A motion was made by, seconded by that the above ordinance be approved.

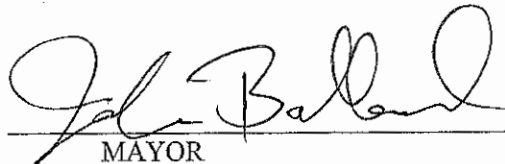
The vote was as follows:

For:

Against:

Passed.

This 5th day of June, 2023


MAYOR

ATTEST:


TOWN CLERK



FY 24 General Fund Revenues

Full Account (61 Items)	2022/2023 Annual Current Budget	2022/2023 4 Year Average	2023/2024 Recommended Budget Report
10-122-00. RETURNED CHECKS	(500)	(250)	(500)
10-290-00. INTEREST ON MM INVESTMENTS NC CA	(55,000)	(24,000)	(60,000)
10-301-12. Tax Budget Year 2012	0	0	0
10-301-13. TAX BUDGET YEAR 2013	0	0	0
10-301-14. TAX BUDGET YEAR 2014	0	0	0
10-301-15. TAXES BUDGET YEAR 2015	0	0	0
10-301-16. TAXES BUDGET YEAR 2016	0	0	0
10-301-17. TAXES BUDGET YEAR 2017	0	0	0
10-301-18. TAXES BUDGET YEAR 2018	0	0	0
10-301-19. TAXES BUDGET YEAR 2019	0	0	0
10-301-20. REFUNDS ON TAXES	0	0	0
10-301-30. INTEREST ON TAXES	(45,000)	(22,500)	(40,000)
10-301-31. TAX BUDGET YEAR 2020	0	(925,000)	0
10-301-32. TAX BUDGET YEAR 2021	0	0	0
10-301-33. TAX BUDGET YEAR 2022	(1,910,000)	(477,500)	0
10-301-34. TAX BUDGET YEAR 2023	0	0	(1,910,000)
10-301-90. TAXES OTHER PRIOR YEARS	(150,000)	(87,500)	(150,000)
10-304-00. FEE/RETURNED CHECK 10	0	0	0
10-306-00. GOLF CART PERMIT	(250)	(95)	(250)
10-309-00. PAYMENT IN LIEU OF TAXES	(17,500)	(11,500)	(20,500)
10-310-00. MISCREV-POLICE	(20,000)	(9,875)	(20,000)
10-311-00. MISC REV-FIRE	(12,500)	(8,750)	(9,500)
10-320-00. SOLID WASTE DIS TAX	(4,000)	(3,000)	(4,000)
10-325-00. REGULATORY PERMIT	(500)	(375)	(400)
10-328-50. LOAN PROCEEDS	0	0	0
10-329-00. INTEREST ON INVESTMENTS	(3,000)	(2,500)	(6,000)
10-330-00. FIRE INSPECTION FEE	(8,500)	(7,125)	(8,500)
10-334-00. EMPLOYEE SERVICE CHARGE	(100)	(50)	(150)
10-335-00. MISC. REV	(10,000)	(11,250)	(5,000)
10-337-00. FRANCHISE TAX	(275,000)	(205,000)	(270,000)
10-337-02. EXCISE TAX NATURAL GAS	(18,000)	(11,250)	(21,000)
10-338-00. TELCOMMUNICATIONS TAX	(25,000)	(22,500)	(20,000)
10-341-00. BEVERAGE TAX DISTRIBUTION	(24,000)	(18,000)	(20,000)
10-342-00. Fireman-Onbehalf Pymts	(18,500)	(11,475)	(20,000)
10-343-00. POWELL BILL	(495,000)	(323,250)	(375,000)
10-344-00. VIDEO PROGRAM DIST	(30,000)	(22,500)	(20,036)
10-345-00. LOCAL OPTION SALES TAX 1%	(430,013)	(259,581)	(440,000)
10-345-01. LOCAL OP. SALES TAX 1/2%	(630,000)	(384,775)	(630,000)

Full Account (61 Items)	2022/2023 Annual Current Budget	2022/2023 4 Year Average	2023/2024 Recommended Budget Report
10-345-02. ART.44,LOCAL OPT TAX	(655,000)	(409,025)	(685,000)
10-347-00. ABC REVENUE	(115,000)	(53,250)	(100,000)
10-349-00. US DEPT/JUSTICE GRANT	0	(6,046)	0
10-351-00. ARREST FEES	(1,000)	(875)	(750)
10-352-00. PARKING VIOLATIONS	0	(50)	0
10-353-00. CODE & ORDIN VIOLA	0	(25)	0
10-354-00. ANIMAL CONTROL FINE	0	(25)	0
10-359-00. REFUSE COLLECTION REVENUE	(370,000)	(272,500)	(370,000)
10-359-01. CUSTOMER ADDITIONAL TRASHCAN	(2,000)	(1,250)	(1,500)
10-369-01. REZONING & VARIANCE FEES	(3,500)	(2,125)	(6,500)
10-369-03. FALL FESTIVAL REVENUES	0	0	0
10-385-00. Transfer To Cap Prog Fund	0	0	(500,000)
10-397-02. Community Grants-Fire	(7,500)	(8,350)	0
10-397-03. FIRE DISTRICT TAX	(290,000)	(206,250)	(290,000)
10-397-07. CONTROL SUB. TAX DISTB.	(7,400)	(4,100)	(5,000)
10-397-10. RESOURCE OFFICER REIMB.	(120,000)	(88,000)	(125,000)
10-397-15. OSFM-FIRE GRANT	(35,000)	(16,250)	0
10-397-16. DRUG FORFEITURES	0	0	0
10-397-19. BULLET PROOF VEST PARTNERSHIP	(2,500)	(1,875)	(2,500)
10-397-29. NC DEPT OF COMMERCE GRANT	0	(5,000)	0
10-399-00. FUND BALANCE APPROPRIATION	(536,376)	(383,093)	(419,756)
10-399-10. SALE OF SURPLUS PROPERTY	(150,000)	(62,500)	(250,000)
10-399-30. TRAILER FEE REVENUE	(1,800)	(1,450)	(2,750)
Grand Total	(6,479,439)	(4,371,641)	(6,809,592)

*Report Contains Filters

FY 24 General Fund Expenditures

Full Account (165 Items)	2022/2023	2022/2023	2023/2024
	Annual Current Budget	4 Year Average	Recommended Budget Report
420. ADMINISTRATION			
10-420-01. FEES PAID-ELEC. OFFICIALS	35,374	25,601	36,668
10-420-02. SALARIES AND WAGES	294,445	193,559	270,320
10-420-03. SERVICE CHARGE #3115	0	0	0
10-420-04. PROFESSIONAL SERVICES	60,000	42,750	60,000
10-420-05. FICA EXPENSE	25,047	16,720	23,301
10-420-06. GROUP INSURANCE	198,571	136,431	203,790
10-420-07. RETIREMENT	50,978	29,825	48,421
10-420-09. LIFE INSURANCE	1,040	675	891
10-420-10. UNEMPLOYMENT RESERVE PYMT	1,000	625	1,000
10-420-11. TELEPHONE & POSTAGE	10,000	7,125	8,000
10-420-12. WEBSITE EXPENSE	750	500	750
10-420-13. UTILITIES	6,500	4,125	10,000
10-420-14. TRAVEL AND TRAINING	10,000	7,500	10,000
10-420-15. MAINT. & REPAIR BUILDING	5,000	14,750	2,500
10-420-16. MAINT. & REPAIR EQUIPMENT	3,000	2,250	3,500
10-420-20. WORKPLACE SAFETY COMPLIANCE	750	2,263	750
10-420-21. EQUIPMENT RENTAL	1,000	875	500
10-420-26. ADVERTISING	4,500	3,125	4,000
10-420-28. ELECTION EXPENSE	0	825	3,500
10-420-33. SUPPLIES AND MATERIALS	15,000	9,750	13,000
10-420-34. CELEBRATION EXPENSE	5,000	3,750	5,000
10-420-36. CONTRACTED SERVICES	121,450	92,363	140,000
10-420-48. DUES AND SUBSCRIPTIONS	15,000	8,625	12,500
10-420-50. SETTLEMENT EXPENSE	0	0	0
10-420-54. INSURANCE AND BONDS	8,500	5,875	10,000
10-420-56. INTEREST ON BILLS/CC	0	0	0
10-420-57. LATE FEES ON BILLS/CC	0	0	0
10-420-72. Capital Outlay-Bldg	0	0	0
10-420-95. TRANSFER TO CAPITAL PROJ	0	53,076	0
Total 420. ADMINISTRATION	872,905	662,962	868,391
490. INCENTIVE GRANT			
10-490-60. Incentive Grant(s)	24,000	17,950	24,000
Total 490. INCENTIVE GRANT	24,000	17,950	24,000

Full Account (165 Items)	2022/2023 Annual Current Budget	2022/2023 4 Year Average	2023/2024 Recommended Budget Report
510. POLICE DEPARTMENT			
10-510-02. SALARIES AND WAGES	1,180,620	975,724	1,099,430
10-510-05. FICA EXPENSE	85,342	73,399	84,106
10-510-06. GROUP INSURANCE	218,484	200,232	224,028
10-510-07. RETIREMENT	199,775	158,905	207,316
10-510-09. LIFE INSURANCE	3,595	3,200	3,435
10-510-11. TELEPHONE AND POSTAGE	23,000	17,250	20,000
10-510-13. UTILITIES	7,000	5,000	8,000
10-510-14. TRAVEL AND TRAINING	10,000	6,500	12,500
10-510-15. MAINT. & REPAIR BLDGS.	10,000	6,250	5,000
10-510-16. MAINT. & REPAIR EQUIP.	15,000	12,500	15,000
10-510-17. MAINT. & REPAIR VEHICLES	10,000	11,250	15,000
10-510-20. WORKPLACE SAFETY COMPLIANCE	2,000	1,250	2,000
10-510-30. GASOLINE & OIL	40,000	25,000	40,000
10-510-31. TIRES	5,500	4,875	5,000
10-510-33. SUPPLIES AND MATERIALS	17,500	13,125	15,000
10-510-36. UNIFORMS	13,000	9,500	20,000
10-510-45. CONTRACTED SERVICES	25,000	16,250	65,000
10-510-49. LEASES	0	500	0
10-510-50. DEBT PRINCIPAL DUE	115,000	28,750	100,000
10-510-53. DUES AND SUBSCRIPTIONS	1,000	700	250
10-510-54. INSURANCE & BONDS	90,000	66,250	110,000
10-510-55. Loan Pymt Suntrust	0	0	0
10-510-57. MISC. EXPENSE	5,000	3,000	5,000
10-510-58. LATE FEE	0	0	0
10-510-72. CAPITAL OUTLAY	0	12,921	28,000
10-510-74. CAPITAL OUTLAY-EQUIPMENT	67,750	28,150	80,000
Total 510. POLICE DEPARTMENT	2,144,566	1,680,480	2,164,065

*Report Contains Filters

Full Account (165 Items)	2022/2023 Annual Current Budget	2022/2023 4 Year Average	2023/2024 Recommended Budget Report
530. FIRE DEPARTMENT			
10-530-02. SALARIES	447,778	213,832	500,472
10-530-05. FICA EXPENSE	34,255	16,358	38,286
10-530-06. GROUP INSURANCE	62,424	25,482	74,676
10-530-07. RETIREMENT	54,854	21,989	67,107
10-530-09. LIFE INSURANCE	1,108	470	1,258
10-530-11. TELEPHONE AND POSTAGE	9,870	4,005	9,870
10-530-13. UTILITIES	10,000	7,575	10,000
10-530-14. TRAVEL AND TRAINING	12,000	5,375	12,000
10-530-15. MAINT. REPAIR BUILDINGS	11,920	5,180	13,000
10-530-16. MAINT. AND REPAIR-EQUIP.	20,650	13,721	20,000
10-530-17. MAINT. & REPAIR VEHICLES	16,000	11,687	15,000
10-530-18. MAIN-SUPPLIES-GRANT	42,500	18,350	0
10-530-20. WORKPLACE SAFETY COMPLIANCE	5,000	4,725	5,000
10-530-30. GASOLINE OIL	12,000	6,075	12,000
10-530-31. TIRES	11,170	5,165	11,729
10-530-33. SUPPLIES AND MATERIALS	20,500	14,750	21,000
10-530-35. UNIFORMS	10,000	7,065	13,000
10-530-36. CONTRACTED SERVICES	7,500	5,332	12,000
10-530-37. Onbehalf Pymts-Fireman	19,000	12,437	20,000
10-530-48. DUES & SUBSCRIPTIONS	4,500	3,230	4,500
10-530-49. DEBT PRINCIPAL DUE	77,000	46,750	127,000
10-530-50. DEBT INTEREST DUE	25,875	20,215	24,500
10-530-54. INSURANCE AND BONDS	30,000	19,651	36,406
10-530-74. CAPITAL OUTLAY-EQUIPMENT	45,850	40,688	157,500

Total 530. FIRE DEPARTMENT **991,753** **530,107** **1,206,304**

Full Account (165 Items)	2022/2023 Annual Current Budget	2022/2023 4 Year Average	2023/2024 Recommended Budget Report
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555. GARAGE			
10-555-02. SALARIES AND WAGES	49,956	33,773	51,485
10-555-05. FICA EXPENSE	3,821	2,584	3,939
10-555-06. GROUP INSURANCE	10,404	7,539	10,668
10-555-07. RETIREMENT	8,542	5,259	9,226
10-555-09. LIFE INSURANCE	174	117	174
10-555-11. TELEPHONE AND POSTAGE	1,500	1,500	2,000
10-555-13. UTILITIES	7,500	4,875	7,500
10-555-15. MAINT. & REPAIR BUILDING	2,500	1,625	2,500
10-555-16. MAIN&REP EQUIP	750	575	1,000
10-555-17. MAINT. & REPAIR-VEHICLE	750	625	1,500
10-555-20. WORKPLACE SAFETY COMPLIANCE	1,000	500	1,100
10-555-30. GASOLINE AND OIL	1,250	662	1,500
10-555-31. TIRES	750	438	800
10-555-33. SUPPLIES AND MATERIALS	12,000	6,625	12,500
10-555-35. CONTRACTED SERVICES	6,300	2,400	2,000
10-555-36. UNIFORMS	1,500	1,125	1,250
10-555-54. INSURANCE AND BONDS	6,000	3,875	3,500
10-555-74. CAPITAL OUTLAY-EQUIPMENT	40,000	15,125	75,000

Total 555. GARAGE **154,698** **89,222** **187,642**

Full Account (165 Items)	2022/2023 Annual Current Budget	2022/2023 4 Year Average	2023/2024 Recommended Budget Report
560. STREET DEPARTMENT			
10-560-02. SALARIES AND WAGES	229,322	160,544	232,679
10-560-05. FICA EXPENSE	17,543	12,282	17,800
10-560-06. GROUP INSURANCE	62,424	45,234	64,008
10-560-07. RETIREMENT	39,213	25,015	41,696
10-560-09. LIFE INSURANCE	814	568	814
10-560-11. TELEPHONE AND POSTAGE	525	394	525
10-560-13. UTILITIES	115,000	86,250	115,000
10-560-14. TRAVEL AND TRAINING	500	375	500
10-560-15. MAINT. & REPAIR SIDEWALKS	7,500	5,500	3,500
10-560-16. MAINT. & REPAIR EQUIPMENT	10,000	9,500	7,500
10-560-17. MAINT. & REPAIR-VEHICLES	10,000	8,000	10,000
10-560-20. WORKPLA CE SAFETY COMPLIANCE	1,500	950	1,000
10-560-30. GASOLINE AND OIL	10,000	6,500	10,000
10-560-31. TIRES	5,000	3,625	3,500
10-560-33. SUPPLIES AND MATERIALS	15,000	10,625	16,000
10-560-36. UNIFORMS	6,000	4,550	5,500
10-560-45. CONTRACTED SERVICES	10,389	4,597	5,000
10-560-52. RIGHT-OF-WAY COST	2,500	1,825	2,500
10-560-54. INSURANCE AND BONDS	12,000	9,750	15,000
10-560-74. CAPITAL OUTLAY-EQUIPMENT	225,000	68,100	152,000
10-560-81. DEBT SER PRINCIPAL	8,000	2,000	0
10-560-82. 811 LOCATE	425	306	600
Total 560. STREET DEPARTMENT	788,655	466,489	705,122
570. POWELL BILL			
10-570-04. MAP PREPARATION	500	625	500
10-570-15. MAINT. & REPAIR STREETS	25,000	28,750	25,000
10-570-42. MAINT. & REPAIR SIDEWALKS	3,500	3,875	3,500
10-570-75. STREET RESURFACING	170,000	141,359	170,000
10-570-91. CONTRIBUTION TO BRIDGE	358,947	214,737	250,000
Total 570. POWELL BILL	557,947	389,345	449,000

*Report Contains Filters

Full Account (165 Items)	2022/2023 Annual Current Budget	2022/2023 4 Year Average	2023/2024 Recommended Budget Report
580. SANITATION DEPARTMENT			
10-580-02. SALARIES AND WAGES	249,510	176,465	257,577
10-580-05. FICA EXPENSE	19,087	13,499	19,705
10-580-06. GROUP INSURANCE	62,424	45,234	64,008
10-580-07. RETIREMENT	42,666	27,391	46,158
10-580-09. LIFE INSURANCE	879	617	879
10-580-11. TELEPHONE AND POSTAGE	1,000	750	900
10-580-14. TRAVEL AND TRAINING	300	200	300
10-580-15. MAINT. & REPAIR BUIDLING	9,500	3,625	4,000
10-580-16. MAIN&REP EQUIP	15,000	7,125	15,000
10-580-17. MAINT. & REPAIR VEHICLES	25,000	17,500	17,000
10-580-20. WORKPLACE SAFETY COMPLIANCE	1,600	1,025	1,000
10-580-30. GASOLINE AND OIL	33,000	19,250	33,000
10-580-31. TIRES	7,000	5,000	4,000
10-580-33. SUPPLIES AND MATERIALS	5,000	3,500	5,000
10-580-36. UNIFORMS	5,500	4,125	5,500
10-580-45. CONTRACTED SERVICES-WASTE	9,300	5,175	2,500
10-580-49. LEASE PYMT/GARBAGE/GRAPPLING TF	45,000	33,750	45,000
10-580-50. LEASE PYMT-INTEREST	2,000	1,000	0
10-580-54. INSURANCE AND BONDS	27,500	19,200	27,500
10-580-57. MISC. EXPENSE	1,000	750	0
10-580-60. HOUSE DEMOLATION-GRANT	25,000	12,500	25,000
10-580-74. CAPITAL OUTLAY-EQUIP.	8,000	4,000	403,000
10-580-91. PAYMENT-COUNTY LANDFILL	5,000	3,425	4,500
Total 580. SANITATION DEPARTMENT	600,267	405,106	981,527
620. PARKS AND RECREATION			
10-620-02. SALARIES AND WAGES	48,656	33,301	49,251
10-620-05. FICA EXPENSE	3,723	2,548	3,768
10-620-06. GROUP INSURANCE	10,404	7,539	10,668
10-620-07. RETIREMENT	6,540	4,264	6,979
10-620-09. LIFE INSURANCE	125	91	125
10-620-11. TELEPHONE AND POSTAGE	1,000	725	750
10-620-13. UTILITIES	7,000	4,850	5,500
10-620-15. MAINT. & REPAIR BUILDING	3,000	3,375	3,000
10-620-16. MAINT. & REPAIR EQUIPMENT	1,200	850	1,000
10-620-17. MAIN. & REPAIR VEHICLES	0	500	1,000
10-620-20. WORKPLACE SAFETY COMPLIANCE	1,000	437	500
10-620-30. GASOLINE & OIL	1,500	875	2,500
10-620-31. TIRES	0	250	0
10-620-33. SUPPLIES	20,000	6,750	5,000
10-620-36. CONTRACTED SERVICES	4,500	1,875	2,500
10-620-54. INSURANCE AND BONDS	1,000	625	1,000
10-620-74. CAPITAL OUTLAY-EQUIPMENT	235,000	61,125	130,000
Total 620. PARKS AND RECREATION	344,648	129,980	223,541
Grand Total	6,479,438	4,371,641	6,809,592

*Report Contains Filters