

The Town of Mount Airy Budget

Including the General Fund Operating Budget, the Water & Sewer Fund Operating Budget and the Capital Improvement Budget

Fiscal Year 2023

Tax Rate: \$0.1662 per \$100 of assessed property value

Adopted

May 2, 2022

Amendmended:

- 8/1/2022 Ord #2022-23 -(\$7,230) Reduction in Police Equipment
- 8/1/2022 Ord #2022-23 \$13,250 Radar Speed Signs
- 8/1/2022 Ord #2022-24 \$1,300,000 Inflow & Infiltration
- 10/3/2022 Ord #2022-27 \$2,334,618 American Rescue Plan Act Funding - Second Disbursement
- 10/3/2022 Ord #2022-28 \$460,000 Rails to Trails East of Main
- 12/05/22 Ord #2022-33 \$11,000 New Exmark Zero-Turn Mower
- 04/03/23 Ord #2023-5 \$30,000 New Water & Sewer Pick-Up Truck
- 04/03/23 Ord #2023-6 \$6,000 Election Expenses
- 04/03/23 Ord #2023-7 \$8,350 East-West Storm Water Management Facility
- 05/01/23 Ord #2023-13 (\$3,695,332) Reallocation & Reduction in American Rescue Plan Act Funding
- 06/05/23 Ord #2023-16 -\$9,000 General Government Office & Network Equipment
- 06/05/23 Ord #2023-17 -\$180,000 Flat Iron Building
- 06/05/23 Ord #2023-18 -\$50,000 Police Vehicles and Upfitting
- 06/05/23 Ord #2023-19 -\$40,000 Streets & Roads Trucks and Vehicles
- 06/05/23 Ord #2023-20 -\$500,000 Center Street Improvements Project
- 06/05/23 Ord #2023-21 -\$275,000 South Main Street Roundabout Project
- 06/05/23 Ord #2023-22 -\$16,000 Village Gate Park Improvements
- 06/05/23 Ord #2023-23 -\$9,400 Twin Ridge Baseball Field
- 06/05/23 Ord #2023-24 -\$360,000 Rails to Trails - West of Main Street
- 06/05/23 Ord #2023-25 -\$25,000 Community Development Capital Projects
- 06/05/23 Ord #2023-26 -\$5,000 Reallocation & Reduction of Roads Grants & Capital Revenue to Other Parks Grants
- 06/05/23 Ord #2023-27 \$574,737 State Grant for Land Acquisition
- 06/05/23 Ord #2023-28 -\$17,500 Sustainability
- 06/05/23 Ord #2023-29 -\$67,000 Public Safety/Town Police Retirement

THE GENERAL FUND OPERATING BUDGET

General Fund - Operating Revenue

TAXES

		<u>Adopted Budget</u>	<u>Amended Budget</u>
01-000-4001	Real & Personal Property Taxes	\$ 2,105,011	\$ 2,105,011
01-000-4002	Railroads & Public Utility Taxes	\$ 26,700	\$ 26,700
01-000-4004	Ordinary Business Corporation Taxes	\$ 118,000	\$ 118,000
01-000-4021	Income Taxes - Local	\$ 2,185,000	\$ 2,185,000
01-000-4025	Admission & Amusement Taxes	\$ 10,000	\$ 10,000

LICENSES & PERMITS

01-000-4041	Beer, Wine, Liquor Licenses	\$ 5,890	\$ 5,890
01-000-4043	Traders Licenses & Interest	\$ 23,000	\$ 23,000
01-000-4044	Cable TV & Franchise Fees	\$ 126,000	\$ 126,000
01-000-4045	Permit & Inspection Fees	\$ 10,000	\$ 10,000
01-000-4047	Site Inspection Receipts	\$ 4,000	\$ 4,000
01-000-4048	County Building Permits	\$ 3,000	\$ 3,000
01-000-4049	Filing Fees	\$ 10,000	\$ 10,000

INTERGOVERNMENTAL

01-000-4051	Police Grants - State	\$ 169,800	\$ 169,800
01-000-4066	County Shared Taxes	\$ 879,061	\$ 879,061
01-000-4067	County Pmts in Lieu of Txs - Ser. Chg.	\$ 1,700	\$ 1,700

SERVICE CHARGES FOR CURRENT SERVICES:

01-000-4071	Zoning Receipts	\$	5,000	\$	5,000
01-000-4072	Developer Inspection Fees	\$	10,000	\$	10,000
01-000-4517	Solid Waste totes	\$	200	\$	200
01-000-4520	Parks Grants for Operating Expenses	\$	5,000	\$	5,000
01-000-4526	Parks, Recreation & Beautification	\$	9,000	\$	9,000

FINES AND FORFEITURES

01-000-4531	Parking & Ordinance Violations	\$	500	\$	500
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MISCELLANEOUS REVENUES

01-000-4543	Miscellaneous Revenue	\$	6,000	\$	6,000
01-000-4546	Interest On Investments	\$	55,000	\$	55,000
01-000-4547	Rent - 1 N. Main Street	\$	16,800	\$	16,800
01-000-4548	Community/Economic Development Grants	\$	30,800	\$	20,800
01-000-4550	Revenue MAPD	\$	8,500	\$	8,500
	Transfer from Reserves or Savings	\$	-	\$	6,000

TOTAL GENERAL FUND OPERATING REVENUE \$ 5,823,962 \$ 5,819,962

General Fund - Operating Expenses		Adopted Budget	Amended Budget
GENERAL GOVERNMENT			
01-502-5102	Town Council Salary	\$ 20,000	\$ 20,000
01-502-5103	Mayor's Salary	\$ 8,500	\$ 8,500
01-502-5106	Election Worker's Pay	\$ 1,275	\$ 1,275
01-502-5107	Election Expense	\$ 12,000	\$ 18,000
01-502-5108	Salaries/Wages - General Government Staff	\$ 496,700	\$ 496,700
01-502-5110	Audit Fees	\$ 18,000	\$ 18,000
01-502-5111	Legal Counsel	\$ 32,000	\$ 32,000
01-502-5308	MML Convention Expense	\$ 15,825	\$ 15,825
01-502-5309	Dues, Meetings, Mileage	\$ 22,620	\$ 22,620
01-502-5316	Codification and Official Document Retention	\$ 7,450	\$ 7,450
	Subtotal	\$ 634,370	\$ 640,370
OFFICE & BUILDING EXPENSES			
01-506-5114	Insurance - General	\$ 63,255	\$ 63,255
01-506-5301	Electric/Utilities - General Government Buildings	\$ 40,500	\$ 40,500
01-506-5304	Maintenance & Repairs -Town Hall, DPW, Flat iron Bldg	\$ 47,225	\$ 47,225
01-506-5305	Train Station Expenses	\$ 16,625	\$ 16,625
01-506-5306	Network Systems, Computer Maint & Repairs	\$ 50,525	\$ 50,525
01-506-5311	Office Equipment Contracts/Leases	\$ 8,200	\$ 8,200
01-506-5312	Office Supplies, Equip. & Postage	\$ 21,000	\$ 21,000
01-506-5313	Telephone Bills	\$ 20,700	\$ 20,700
01-506-5314	General Administrative Expenses	\$ 48,330	\$ 48,330
	Subtotal	\$ 316,360	\$ 316,360
PUBLIC SAFETY			
TOWN POLICE FORCE			
01-509-5108	Police Salaries, OT & Shift Differential	\$ 954,809	\$ 954,809
01-509-5111	Legal Fees	\$ 2,500	\$ 2,500
01-509-5113	Employment Taxes (FICA)	\$ 73,043	\$ 73,043
01-509-5114	Insurance - Workers Comp, Prop & Liability, Vehicle, L&EL	\$ 52,942	\$ 52,942
01-509-5116	Health Insurance	\$ 182,801	\$ 182,801
01-509-5118	Retirement	\$ 158,953	\$ 91,953
01-509-5301	Electric/Utilities	\$ 6,000	\$ 6,000
01-509-5304	Police Building Expense	\$ 82,730	\$ 82,730
01-509-5306	Network Systems, Computer M & R	\$ 76,700	\$ 76,700
01-509-5309	Training, pre-employment testing	\$ 21,115	\$ 21,115
01-509-5311	Police Equipment	\$ 89,349	\$ 82,119
01-509-5322	Bike Patrol Program	\$ 500	\$ 500
01-509-5312	Offices Supplies & Equipment	\$ 9,200	\$ 9,200
01-509-5313	Telephones, Internet, Cable TV - Office	\$ 9,140	\$ 9,140
01-509-5314	General Administrative Expenses	\$ 3,350	\$ 3,350
01-509-5315	Gas & Oil	\$ 51,000	\$ 51,000
01-509-5319	K-9 Expenses	\$ -	\$ -
01-509-5320	Community Outreach & Education	\$ 6,700	\$ 6,700
01-509-5317	Code Enforcement Expenses	\$ 1,150	\$ 1,150
01-509-5706	Police Car Maintenance & Repair	\$ 40,674	\$ 40,674
	Subtotal	\$ 1,822,656	\$ 1,748,426
01-510-5501	Contribution to Fire Company	\$ 223,001	\$ 223,001
	Subtotal	\$ 223,001	\$ 223,001
	Subtotal - Public Safety	\$ 2,045,657	\$ 1,971,427

SANITATION DEPARTMENT		<u>Adopted Budget</u>	<u>Amended Budget</u>
01-512-5604	Trash Collection Contract	\$ 436,352	\$ 436,352
01-512-5605	Landfill Fees	\$ 231,033	\$ 231,033
01-512-5703	Other Operating Expenses (Oil Shed, Recycling Bins)	\$ 7,000	\$ 7,000
	Subtotal	\$ 674,385	\$ 674,385
STREETS & ROADS DEPARTMENT			
01-514-5108	Salaries/Wages - Roads Dept.	\$ 182,100	\$ 182,100
01-514-5304	Maintenance & Repair	\$ 143,490	\$ 143,490
01-514-5315	Fuel for Vehicles and Mobile Equipment	\$ 15,000	\$ 15,000
01-514-5704	Street Lighting	\$ 185,000	\$ 185,000
01-514-5706	Motor Vehicle Maintenance & Repair	\$ 5,500	\$ 5,500
01-514-5712	Snow Removal Salaries/Wages	\$ 33,000	\$ 33,000
01-514-5713	Snow Removal Supplies, Equipment & Repair	\$ 55,000	\$ 55,000
	Subtotal	\$ 619,090	\$ 619,090
PARKS & RECREATION DEPARTMENT			
01-516-5108	Salaries/Wages - Parks Dept.	\$ 276,400	\$ 276,400
01-516-5301	Electric/Utilities	\$ 6,000	\$ 6,000
01-516-5304	Maintenance & Repair - Grounds and Fields	\$ 40,625	\$ 40,625
01-516-5305	Park Enhancements	\$ 12,290	\$ 12,290
01-516-5309	Dues & Memberships	\$ 3,275	\$ 3,275
01-516-5315	Fuel for Vehicles and Mobile Equipment	\$ 15,000	\$ 15,000
01-516-5706	Motor Vehicle Maintenance & Repair	\$ 3,300	\$ 3,300
01-516-5805	Beautification	\$ 11,000	\$ 11,000
01-516-5807	Recreation & Culture	\$ 13,370	\$ 13,370
01-516-5810	Rest Room Facilities - Parks	\$ 8,500	\$ 8,500
	Subtotal	\$ 389,760	\$ 389,760
Planning & Zoning Department			
Planning & Zoning			
01-518-5108	Salaries/Wages - Planing & Zoning Department	\$ 175,300	\$ 175,300
01-518-5111	Legal Counsel	\$ 40,000	\$ 40,000
01-518-5314	General Administrative Expenses	\$ 27,730	\$ 27,730
01-518-5416	Advertising	\$ 4,000	\$ 4,000
01-518-5418	Master Plan Expenses	\$ 18,500	\$ 18,500
01-518-5427	Consulting Fees	\$ 10,000	\$ 10,000
	Subtotal	\$ 275,530	\$ 275,530
Community Development, Communications, Events & Park Administration			
01-519-5108	Salaries/Wages - Community Development & Planning Dept.	\$ 80,800	\$ 80,800
01-519-5210	Economic Development Expenses	\$ 64,075	\$ 64,075
01-519-5212	Downtown Revitalization	\$ 24,685	\$ 24,685
01-519-5214	Contribution to Mt. Airy Main Street Assoc.	\$ 2,500	\$ 2,500
01-519-5417	Sustainability	\$ 18,500	\$ 1,000
	Subtotal	\$ 190,560	\$ 173,060

MISCELLANEOUS - EXPENSES & TRANSFERS		<u>Adopted Budget</u>	<u>Amended Budget</u>
01-590-5113	FICA - Employer Payroll Taxes	\$ 94,850	\$ 94,850
01-590-5115	Insurance / Benefits for Retirees	\$ 16,570	\$ 16,570
01-590-5116	Insurance / Benefits for Employees	\$ 316,745	\$ 316,745
01-590-5118	Employer Retirement Contribution	\$ 121,500	\$ 121,500
01-590-5909	Contingency	\$ 4,000	\$ 4,000
	Subtotal	\$ 553,665	\$ 553,665
TOTAL GENERAL FUND OPERATING EXPENSES		\$ 5,699,377	\$ 5,613,647
	Transfer to Capital Budget	\$ 124,585	\$ 124,585
	Transfer to Operating Savings Account	\$ -	\$ 81,730
TOTAL GF OPERATING EXPENSES & TRANSFERS		\$ 5,823,962	\$ 5,819,962
REVENUE LESS EXPENSES & TRANSFERS		\$ 0	\$ 0

Summary - General Fund Operating Budget

	<u>Adopted Budget</u>	<u>Amended Budget</u>
Revenue:		
Taxes	\$ 4,444,711	\$ 4,444,711
Licenses and Permits	\$ 181,890	\$ 181,890
Intergovernmental	\$ 1,050,561	\$ 1,050,561
Service Charges for Current Services	\$ 29,200	\$ 29,200
Fines and Forfeitures	\$ 500	\$ 500
Miscellaneous Revenues	\$ 117,100	\$ 113,100
Total General Fund Operating Revenue	\$ 5,823,962	\$ 5,819,962
Expenses:		
General Government	\$ 634,370	\$ 640,370
Office & Building	\$ 316,360	\$ 316,360
Public Safety	\$ 2,045,657	\$ 1,971,427
Sanitation	\$ 674,385	\$ 674,385
Streets & Roads	\$ 619,090	\$ 619,090
Parks & Recreation	\$ 389,760	\$ 389,760
Planning & Zoning	\$ 275,530	\$ 275,530
Community Development	\$ 190,560	\$ 173,060
Miscellaneous	\$ 553,665	\$ 553,665
Transfer to Capital Budget	\$ 124,585	\$ 124,585
Transfer to Operating Savings Account	\$ -	\$ 81,730
Total General Fund Operating Expenses	\$ 5,823,962	\$ 5,819,962
REVENUES LESS EXPENSES	\$ 0	\$ 0

THE GENERAL FUND CAPITAL BUDGET

General Fund - Capital Revenue		<u>Adopted Budget</u>	<u>Amended Budget</u>
General Government			
01-000-4073	Permit Fees for CIA	\$ 109,200	\$ 109,200
01-000-4560	American Rescue Plan Act Funding	\$ 2,700,000	\$ 2,735,000
	Subtotal	\$ 2,809,200	\$ 2,844,200
Public Safety			
01-000-4551	Grants for Capital Projects/Purchases MAPD	\$ -	\$ -
01-000-4077	Permit Fees for Public Safety	\$ 22,100	\$ 22,100
	Subtotal	\$ 22,100	\$ 22,100
Streets & Roads			
01-000-4024	Highway User Revenue	\$ 475,100	\$ 475,100
01-000-4074	Permit Fees for Streets & Roads	\$ 39,000	\$ 39,000
01-000-4053	State Grant for Center Street	\$ 500,000	\$ -
01-000-4538	Roads Grants & Capital Revenue	\$ 10,000	\$ -
	Subtotal	\$ 1,024,100	\$ 514,100
Parks & Recreation			
01-000-4525	Park Grants for Capital Expenses	\$ 466,000	\$ 898,451
01-000-4075	Permit Fees for Parks	\$ 19,500	\$ 19,500
	Subtotal	\$ 485,500	\$ 917,951
Community Development			
01-000-4539	Community Development Grants & Capital Revenue	\$ 50,000	\$ 25,000
	Subtotal	\$ 50,000	\$ 25,000
	TOTAL GENERAL FUND CAPITAL REVENUE	\$ 4,390,900	\$ 4,323,351
Transfers from Reserves to Fund Capital Projects:			
	General & Capital Improvement Reserves	\$ 543,691	\$ 519,177
	Streets & Roads Reserves	\$ -	\$ -
	Parks & Recreation Reserves	\$ -	\$ -
	TOTAL TRANSFERS FROM RESERVES	\$ 543,691	\$ 519,177
	Transfer from Operating Budget	\$ 124,585	\$ 124,585
	TOTAL GF CAPITAL REVENUE & TRANSFERS	\$ 5,059,176	\$ 4,967,113

General Fund - Capital Expenses		<u>Adopted Budget</u>	<u>Amended Budget</u>
General Government			
01-506-5921	Capital Projects - Flat Iron Building Improvements or Imp. to Land	\$ 200,000	\$ 20,000
01-506-5967	Office/Network Equipment	\$ 9,000	\$ -
	Subtotal	\$ 209,000	\$ 20,000
Public Safety			
01-509-5960	Police Vehicles	\$ 143,610	\$ 93,610
01-509-5961	Police Equipment	\$ 21,480	\$ 34,730
01-509-5962	Police - Engineering & Design for Police Station	\$ -	\$ -
	Subtotal	\$ 165,090	\$ 128,340
Sanitation			
01-512-5912	Sanitation Capital Expenses	\$ 15,000	\$ 15,000
	Subtotal	\$ 15,000	\$ 15,000
Street & Roads			
01-514-5940	Annual Road Construction & Paving Project	\$ 375,000	\$ 375,000
01-514-5941	Annual Sidewalk Project	\$ 55,000	\$ 55,000
01-514-5942	Annual Storm Drain Project	\$ 70,000	\$ 70,000
01-514-5950	Annual Storm Sewer Improvements	\$ 600,000	\$ 910,000
01-514-5943	Storm Pond Fencing	\$ 10,000	\$ 10,000
01-514-5945	Center Street Project	\$ 500,000	\$ -
01-514-5944	Annual SWM Facility Projects	\$ 200,000	\$ 195,000
01-514-5947	East-West Storm Water Management Facility	\$ -	\$ 8,350
01-514-5951	Mandated SWM Projects - CC Payment	\$ 49,686	\$ 49,686
01-514-5949	Roundabout	\$ 1,500,000	\$ 225,000
01-514-5960	Trucks & Vehicles	\$ 40,000	\$ -
01-514-5961	Mobile Equipment	\$ 5,000	\$ 5,000
	Subtotal	\$ 3,404,686	\$ 1,903,036
Parks & Recreation			
01-516-5951	Rails to Trails - East of Main St	\$ -	\$ 460,000
01-516-5952	Rails to Trails - West of Main St	\$ 1,050,000	\$ 690,000
01-516-5979	Twin Arch Crossing Park Improvements	\$ 40,000	\$ 40,000
01-516-5981	Twin Ridge Baseball Field	\$ 9,400	\$ -
01-516-5977	Village Gate Park Improvements	\$ 16,000	\$ -
01-516-5971	Watkins Park Improvements	\$ 100,000	\$ 100,000
01-516-5980	Windy Ridge Park	\$ -	\$ -
01-516-5961	Equipment Capital Purchases	\$ -	\$ 11,000
	Subtotal	\$ 1,215,400	\$ 1,301,000
Community Development			
01-519-5961	Economic Development Capital Purchases	\$ 50,000	\$ 25,000
	Subtotal	\$ 50,000	\$ 25,000
	TOTAL GENERAL FUND CAPITAL EXPENSES	\$ 5,059,176	\$ 3,392,376
	Transfer to Reserves for Future Capital Projects	\$ -	\$ 1,574,737
	REVENUE & TRANSFERS LESS EXPENSES	\$ -	\$ -

Summary - General Fund Capital Budget

	<u>Adopted Budget</u>	<u>Amended Budget</u>
Revenue:		
General Government	\$ 2,809,200	\$ 2,844,200
Public Safety	\$ 22,100	\$ 22,100
Streets & Roads	\$ 1,024,100	\$ 514,100
Parks & Recreation	\$ 485,500	\$ 917,951
Community Development	\$ 50,000	\$ 25,000
Total General Fund Capital Revenue	\$ 4,390,900	\$ 4,323,351
Total Transfers from Reserves	\$ 543,691	\$ 519,177
Total Transfers from Operating Budget	\$ 124,585	\$ 124,585
Total General Fund Capital Revenue & Transfers	\$ 5,059,176	\$ 4,967,113
Expenses:		
General Government	\$ 209,000	\$ 20,000
Public Safety	\$ 165,090	\$ 128,340
Sanitation	\$ 15,000	\$ 15,000
Streets & Roads	\$ 3,404,686	\$ 1,903,036
Parks & Recreation	\$ 1,215,400	\$ 1,301,000
Community Development	\$ 50,000	\$ 25,000
Total General Fund Capital Expenses	\$ 5,059,176	\$ 3,392,376
Total Transfer to Reserves for Future Capital Projects	\$ -	\$ 1,574,737
Total General Fund Capital Expenses & Transfers	\$ 5,059,176	\$ 4,967,113
 REVENUE & TRANSFERS LESS EXPENSES	 \$ -	 \$ -

THE WATER & SEWER FUND OPERATING BUDGET

Water & Sewer Fund - Operating Revenue		<u>Adopted Budget</u>	<u>Amended Budget</u>
INCOME - SEWER			
02-520-4101	Sewer Service Charges	\$ 1,060,000	\$ 1,060,000
02-520-4103	Sewer Connection Charges	\$ 24,700	\$ 24,700
INCOME - WATER			
02-524-4101	Water Service Charges	\$ 1,190,000	\$ 1,190,000
02-524-4103	Water Connection Charges	\$ 24,700	\$ 24,700
INCOME - OTHER			
02-528-4491	Interest Income	\$ 78,000	\$ 78,000
02-528-4492	Penalties for Late Payment	\$ 38,000	\$ 38,000
02-528-4493	Other Income	\$ 20,000	\$ 20,000
02-528-4494	State Grants (ENR O&M Expenses)	\$ 59,615	\$ 59,615
02-528-4495	Water Tower Revenue	\$ 52,216	\$ 52,216
02-528-4528	Developer Inspection Fee	\$ 10,000	\$ 10,000
	Transfer from Operational Savings Account	\$ 18,632	\$ 18,632
	TOTAL WATER & SEWER FUND OPERATING REVENUE	\$ 2,575,863	\$ 2,575,863
Water & Sewer Fund - Operating Expenses			
EXPENSES - SEWER DEPARTMENT			
02-520-5108	Salaries/Wages - Sewer Dept.	\$ 328,300	\$ 328,300
02-520-5213	Chemicals & Chemical Supplies	\$ 145,000	\$ 145,000
02-520-5301	Electric/Utilities	\$ 150,000	\$ 150,000
02-520-5304	Maintenance & Repair - Sewer System	\$ 85,107	\$ 85,107
02-520-5305	Maintenance & Repair - WWTP	\$ 263,000	\$ 263,000
02-520-5315	Fuel for Vehicles & Mobile Equipment	\$ 10,000	\$ 10,000
	Subtotal	\$ 981,407	\$ 981,407
EXPENSES - WATER DEPARTMENT			
02-524-5108	Salaries/Wages - Water Dept.	\$ 328,300	\$ 328,300
02-524-5213	Chemicals & Chemical Supplies	\$ 84,000	\$ 84,000
02-524-5301	Electric/Utilities	\$ 107,100	\$ 107,100
02-524-5304	Maintenance & Repair - Water System	\$ 136,200	\$ 136,200
02-524-5315	Fuel for Vehicles & Mobile Equipment	\$ 10,000	\$ 10,000
	Subtotal	\$ 665,600	\$ 665,600
ADMINISTRATIVE EXPENSES			
02-528-5110	Audit Fees	\$ 29,000	\$ 29,000
02-528-5111	Legal Counsel	\$ 1,000	\$ 1,000
02-528-5114	Insurance - General	\$ 62,250	\$ 62,250
02-528-5225	Miss Utility Expenses	\$ 2,130	\$ 2,130
02-528-5306	Network Systems/Computer Maintenance & Repair	\$ 30,115	\$ 30,115
02-528-5309	Certification, Training & Education, Dues	\$ 5,000	\$ 5,000
02-528-5312	Office Supplies, Equip. & Postage	\$ 15,800	\$ 15,800
02-528-5313	Telephone Bills	\$ 7,200	\$ 7,200
02-528-5314	General Administrative Expenses	\$ 20,050	\$ 20,050
02-528-5706	Motor Vehicle Maintenance & Repair	\$ 7,000	\$ 7,000
02-000-21xx	Principle on Bonds and notes	\$ 404,076	\$ 404,076
02-528-5991	Interest on Bonds & Notes	\$ 62,076	\$ 62,076
	Subtotal	\$ 645,697	\$ 645,697

MISCELLANEOUS EXPENSES		<u>Adopted Budget</u>	<u>Amended Budget</u>
02-590-5113	FICA - Employer Payroll Taxes	\$ 50,300	\$ 50,300
02-590-5115	Insurance / Retiree Benefits	\$ 2,500	\$ 2,500
02-590-5116	Insurance / Employee Benefits	\$ 165,759	\$ 165,759
02-590-5118	Retirement	\$ 64,600	\$ 64,600
	Subtotal	\$ 283,159	\$ 283,159
 TOTAL WATER & SEWER OPERATING EXPENSES		\$ 2,575,863	\$ 2,575,863
	Transfer to Capital Budget	\$ -	\$ -
	Transfer to Operating Savings Account	\$ -	\$ -
 TOTAL W&S EXPENSES & TRANSFERS		\$ 2,575,863	\$ 2,575,863
 REVENUE LESS EXPENSES		\$ -	\$ -
 Summary - Water & Sewer Fund Operating Budget		<u>Adopted Budget</u>	<u>Amended Budget</u>
Revenue:			
	Sewer Revenue	\$ 1,084,700	\$ 1,084,700
	Water Revenue	\$ 1,214,700	\$ 1,214,700
	Other Revenue	\$ 257,831	\$ 257,831
	Transfer from Reserves/Savings	\$ 18,632	\$ 18,632
	Total Water & Sewer Fund Revenue	\$ 2,575,863	\$ 2,575,863
 Expenses:			
	Sewer	\$ 981,407	\$ 981,407
	Water	\$ 665,600	\$ 665,600
	Administrative & General	\$ 645,697	\$ 645,697
	Miscellaneous	\$ 283,159	\$ 283,159
	Transfer to Capital Budget	\$ -	\$ -
	Transfer to Operating Savings Account	\$ -	\$ -
	Total Water & Sewer Fund Expenses	\$ 2,575,863	\$ 2,575,863
 REVENUES LESS EXPENSES		\$ -	\$ -

THE WATER & SEWER FUND CAPITAL BUDGET

Water & Sewer Fund Capital Revenue

		Adopted Budget	Amended Budget
	Sewer		
02-520-4105	Permit Fees for Sewer Expansion - To Reserves	\$ 35,100	\$ 35,100
	Subtotal	\$ 35,100	\$ 35,100
	Water		
02-524-4106	Permit Fees for Water Expansion - to Reserves	\$ 41,600	\$ 41,600
	Subtotal	\$ 41,600	\$ 41,600
	Well Exploration		
02-524-4108	Permit Fees for Well Exploration & Development - to Reserves	\$ 22,100	\$ 22,100
	Subtotal	\$ 22,100	\$ 22,100
	Other Revenues		
02-528-4529	System Benefit Charge	\$ 230,000	\$ 230,000
02-528-4510	Permit Fees for Capital Improvement	\$ -	\$ -
02-528-4560	American Rescue Plan Act Funding	\$ 735,000	\$ 4,059,618
	Subtotal	\$ 965,000	\$ 4,289,618
	TOTAL WATER & SEWER CAPITAL REVENUE	\$ 1,063,800	\$ 4,388,418
	Transfers from Reserves to Fund Capital Projects:		
	Sewer Reserves	\$ -	\$ -
	Transfer from Water Reserves	\$ -	\$ -
	Transfer from Well Exploration Reserves	\$ -	\$ -
	Transfer from General & CIA Reserves	\$ -	\$ -
	Transfer from Reserve Account to be determined	\$ 405,200	\$ 934,200
	TOTAL TRANSFERS FROM RESERVES	\$ 405,200	\$ 934,200
	Transfer from Operating Budget	\$ -	\$ -
	TOTAL W&S FUND CAPITAL REVENUE & TRANSFERS	\$ 1,469,000	\$ 5,322,618
	Water & Sewer Fund Capital Expenses		
02-000-1908	Sewer System Capital Improvements	\$ 92,000	\$ 92,000
02-000-1920	WWTP Capital Equipment & Projects	\$ 75,500	\$ 75,500
02-000-1940	WWTP Improvements - Feasibility Study	\$ -	\$ 1,840
02-000-193x	Inflow and Infiltration	\$ 305,000	\$ 1,231,133
02-000-1910	Water System Capital Improvements	\$ 198,500	\$ 198,500
02-000-1951	Water Main Replacement	\$ 85,000	\$ 177,000
02-000-1950	Water Meter Replacement	\$ 650,000	\$ 758,313
02-000-1935	Well Exploration & Development	\$ -	\$ -
02-000-1906	Mobile Equipment	\$ 10,000	\$ 10,000
02-000-1904	Trucks & Vehicles	\$ 53,000	\$ 83,000
02-000-1902	Office Equipment	\$ -	\$ -
02-000-1935	Transfer to Reserves	\$ -	\$ 2,695,332
	TOTAL WATER & SEWER CAPITAL EXPENSES	\$ 1,469,000	\$ 5,322,618
	REVENUE & TRANSFERS LESS EXPENSES	\$ -	\$ -

Summary - Water & Sewer Fund Capital Budget

	<u>Adopted Budget</u>	<u>Amended Budget</u>
Revenue:		
Sewer	\$ 35,100	\$ 35,100
Water	\$ 41,600	\$ 41,600
Well Exploration & Development	\$ 22,100	\$ 22,100
Other Revenue	\$ 965,000	\$ 4,289,618
Total Water & Sewer Capital Revenue	\$ 1,063,800	\$ 4,388,418
Total Transfers from Reserves	\$ 405,200	\$ 934,200
Total Transfers from Operating Budget	\$ -	\$ -
Total W&S Fund Capital Revenue & Transfers	\$ 1,469,000	\$ 5,322,618
Expenses:		
Sewer	\$ 167,500	\$ 169,340
Water	\$ 933,500	\$ 1,133,813
Inflow and Infiltration	\$ 305,000	\$ 1,231,133
Trucks and vechcles	\$ 53,000	\$ 83,000
Mobile Equipment	\$ 10,000	\$ 10,000
Office Equipment	\$ -	\$ -
Well Exploration	\$ -	\$ -
Transfer to Reserves	\$ -	\$ 2,695,332
Total Water & Sewer Capital Expenses	\$ 1,469,000	\$ 5,322,618
REVENUE & TRANSFERS LESS EXPENSES	\$ -	\$ -

RECAP: FISCAL YEAR 2022 - 2023

TOTAL - ALL TOWN BUDGETS

	<u>Adopted Budget</u>	<u>Amended Budget</u>
GENERAL FUND OPERATING BUDGET	\$ 5,823,962	\$ 5,819,962
GENERAL FUND CAPITAL BUDGET	\$ 5,059,176	\$ 4,967,113
WATER & SEWER FUND OPERATING BUDGET	\$ 2,575,863	\$ 2,575,863
WATER & SEWER FUND CAPITAL BUDGET	\$ 1,469,000	\$ 5,322,618
	<u>\$ 14,928,001</u>	<u>\$ 18,685,556</u>

USE OF RESERVES TO FUND CAPITAL PROJECTS:

General Fund

General & CIA	\$ -	\$ -
Roads	\$ -	\$ -
Parks	\$ -	\$ -
Reserve account to be determined	\$ 543,691	\$ 519,177
TOTAL - GF Reserves	\$ 543,691	\$ 519,177

Water & Sewer

General & CIA	\$ -	\$ -
Sewer	\$ -	\$ -
Water	\$ -	\$ -
Well	\$ -	\$ -
Reserve account to be determined	\$ 405,200	\$ 934,200
TOTAL - W & S Reserves	\$ 405,200	\$ 934,200

GRAND TOTAL - USE OF RESERVES	\$ 948,891	\$ 1,453,377
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