

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 - 2024

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

Adopted

May 1, 2023

THE GENERAL FUND OPERATING BUDGET

General Fund - Operating Revenue		Adopted Budget	
TAXES			
01-000-4001	Real & Personal Property Taxes	\$	2,203,782
01-000-4002	Railroads & Public Utility Taxes	\$	28,300
01-000-4004	Ordinary Business Corporation Taxes	\$	118,000
01-000-4021	Income Taxes - Local	\$	2,303,000
01-000-4025	Admission & Amusement Taxes	\$	12,700
LICENSES & PERMITS			
01-000-4041	Beer, Wine, Liquor Licenses	\$	6,000
01-000-4043	Traders Licenses & Interest	\$	24,000
01-000-4044	Cable TV & Franchise Fees	\$	127,000
01-000-4045	Permit & Inspection Fees	\$	12,000
01-000-4047	Site Inspection Receipts	\$	4,000
01-000-4048	County Building Permits	\$	3,500
01-000-4049	Filing Fees	\$	12,000
INTERGOVERNMENTAL			
01-000-4051	Police Grants - State	\$	180,000
01-000-4066	County Shared Taxes	\$	845,227
01-000-4067	County Pmts in Lieu of Txs - Ser. Chg.	\$	500
SERVICE CHARGES FOR CURRENT SERVICES:			
01-000-4071	Zoning Receipts	\$	3,000
01-000-4072	Developer Inspection Fees	\$	7,000
01-000-4517	Solid Waste Totes	\$	200
01-000-4520	Parks Grants for Operating Expenses	\$	1,000
01-000-4526	Parks, Recreation & Beautification	\$	15,000
FINES AND FORFEITURES			
01-000-4531	Parking & Ordinance Violations	\$	500
MISCELLANEOUS REVENUES			
01-000-4543	Miscellaneous Revenue	\$	6,000
01-000-4546	Interest On Investments	\$	50,000
01-000-4547	Rent - 1 N. Main Street	\$	16,800
01-000-4548	Community/Economic Development Grants	\$	20,000
01-000-4550	Revenue MAPD	\$	43,500
	Transfer from Reserves or Savings	\$	-
		\$	6,043,009

General Fund - Operating Expenses		Adopted Budget	
GENERAL GOVERNMENT			
01-502-5102	Town Council Salary	\$	20,000
01-502-5103	Mayor's Salary	\$	8,500
01-502-5106	Election Worker's Pay	\$	-
01-502-5107	Election Expense	\$	-
01-502-5108	Salaries/Wages - General Government Staff	\$	527,800
01-502-5110	Audit Fees	\$	20,500
01-502-5111	Legal Counsel	\$	47,200
01-502-5308	MML Convention Expense	\$	14,475
01-502-5309	Dues, Meetings, Mileage	\$	24,177
01-502-5316	Codification and Official Document Retention	\$	8,650
	Subtotal	\$	671,302
OFFICE & BUILDING EXPENSES			
01-506-5114	Insurance - General	\$	78,345
01-506-5301	Electric/Utilities - General Government Buildings	\$	44,350
01-506-5304	Maintenance & Repairs -Town Hall, DPW, Flat irc	\$	50,959
01-506-5305	Train Station Expenses	\$	18,360
01-506-5306	Network Systems, Computer Maint & Repairs	\$	67,110
01-506-5311	Office Equipment Contracts/Leases	\$	8,400
01-506-5312	Office Supplies, Equip. & Postage	\$	22,800
01-506-5313	Telephone Bills	\$	21,700
01-506-5314	General Administrative Expenses	\$	49,695
	Subtotal	\$	361,719
PUBLIC SAFETY			
TOWN POLICE FORCE			
01-509-5108	Police Salaries, OT & Shift Differential	\$	1,032,494
01-509-5111	Legal Fees	\$	2,500
01-509-5113	Employment Taxes (FICA)	\$	78,986
01-509-5114	Insurance - Workers Comp, Prop & Liability, Vehi	\$	66,974
01-509-5116	Health Insurance	\$	240,100
01-509-5118	Retirement	\$	182,729
01-509-5301	Electric/Utilities	\$	8,400
01-509-5304	Police Building Expense	\$	88,843
01-509-5306	Network Systems, Computer M & R	\$	76,815
01-509-5309	Training, pre-employment testing	\$	25,190
01-509-5311	Police Equipment	\$	80,282
01-509-5322	Bike Patrol Program	\$	-
01-509-5312	Offices Supplies & Equipment	\$	11,920
01-509-5313	Telephones, Internet, Cable TV - Office	\$	11,040
01-509-5314	General Administrative Expenses	\$	4,900
01-509-5315	Gas & Oil	\$	51,000
01-509-5319	K-9 Expenses	\$	4,650
01-509-5320	Community Outreach & Education	\$	7,000
01-509-5317	Code Enforcement Expenses	\$	1,150
01-509-5706	Police Car Maintenance & Repair	\$	48,437
	Subtotal	\$	2,023,410
01-510-5501	Contribution to Fire Company	\$	220,378
	Subtotal	\$	220,378
	Subtotal - Public Safety	\$	2,243,788

SANITATION DEPARTMENT		Adopted Budget	
01-512-5604	Trash Collection Contract	\$	458,281
01-512-5605	Landfill Fees	\$	241,660
01-512-5703	Other Operating Expenses (Oil Shed, Recycling Bi	\$	7,000
	Subtotal	\$	706,941

STREETS & ROADS DEPARTMENT			
01-514-5108	Salaries/Wages - Roads Dept.	\$	193,200
01-514-5304	Maintenance & Repair	\$	113,404
01-514-5315	Fuel for Vehicles and Mobile Equipment	\$	16,500
01-514-5704	Street Lighting	\$	187,000
01-514-5706	Motor Vehicle Maintenance & Repair	\$	6,000
01-514-5712	Snow Removal Salaries/Wages	\$	33,000
01-514-5713	Snow Removal Supplies, Equipment & Repair	\$	55,000
	Subtotal	\$	604,104

PARKS & RECREATION DEPARTMENT			
01-516-5108	Salaries/Wages - Parks Dept.	\$	270,000
01-516-5301	Electric/Utilities	\$	6,000
01-516-5304	Maintenance & Repair - Grounds and Fields	\$	36,538
01-516-5305	Park Enhancements	\$	7,740
01-516-5309	Dues & Memberships	\$	710
01-516-5315	Fuel for Vehicles and Mobile Equipment	\$	16,500
01-516-5706	Motor Vehicle Maintenance & Repair	\$	3,630
01-516-5805	Beautification	\$	11,000
01-516-5807	Recreation & Culture	\$	8,750
01-516-5810	Rest Room Facilities - Parks	\$	9,960
	Subtotal	\$	370,828

Planning & Zoning Department			
01-518-5108	Salaries/Wages - Planing & Zoning Department	\$	193,100
01-518-5111	Legal Counsel	\$	40,000
01-518-5314	General Administrative Expenses	\$	23,529
01-518-5416	Advertising	\$	8,000
01-518-5418	Master Plan Expenses	\$	18,500
01-518-5427	Consulting Fees	\$	10,000
	Subtotal	\$	293,129

Community Development, Communications, Events & Park Administration			
01-519-5108	Salaries/Wages - Community Development & Pla	\$	86,900
01-519-5210	Economic Development Expenses	\$	46,285
01-519-5212	Downtown Revitalization	\$	33,985
01-519-5215	Urban Renewal	\$	10,000
01-519-5214	Contribution to Mt. Airy Main Street Assoc.	\$	2,500
01-519-5417	Sustainability	\$	2,000
	Subtotal	\$	181,670

MISCELLANEOUS - EXPENSES & TRANSFERS		<u>Adopted Budget</u>	
01-590-5113	FICA - Employer Payroll Taxes	\$	99,412
01-590-5115	Insurance / Benefits for Retirees	\$	13,000
01-590-5116	Insurance / Benefits for Employees	\$	305,150
01-590-5118	Employer Retirement Contribution	\$	128,200
01-590-5909	Contingency	\$	4,000
	Subtotal	\$	549,762
TOTAL GENERAL FUND OPERATING EXPENSES		\$	5,983,243
	Transfer to Capital Budget	\$	59,766
	Transfer to Operating Savings Account	\$	-
TOTAL GF OPERATING EXPENSES & TRANSFERS		\$	6,043,009
REVENUE LESS EXPENSES & TRANSFERS		\$	0

Summary - General Fund Operating Budget		<u>Adopted Budget</u>	
Revenue:			
	Taxes	\$	4,665,782
	Licenses and Permits	\$	188,500
	Intergovernmental	\$	1,025,727
	Service Charges for Current Services	\$	26,200
	Fines and Forfeitures	\$	500
	Miscellaneous Revenues	\$	136,300
	Total General Fund Operating Revenue	\$	6,043,009
Expenses:			
	General Government	\$	671,302
	Office & Building	\$	361,719
	Public Safety	\$	2,243,788
	Sanitation	\$	706,941
	Streets & Roads	\$	604,104
	Parks & Recreation	\$	370,828
	Planning & Zoning	\$	293,129
	Community Development	\$	181,670
	Miscellaneous	\$	549,762
	Transfer to Capital Budget	\$	59,766
	Transfer to Operating Savings Account	\$	-
	Total General Fund Operating Expenses	\$	6,043,009
REVENUES LESS EXPENSES		\$	0

THE GENERAL FUND CAPITAL BUDGET

General Fund - Capital Revenue		<u>Adopted Budget</u>
General Government		
01-000-4073	Permit Fees for CIA	\$ 92,400
01-000-4560	American Rescue Plan Act Funding	\$ 1,000,000
	Subtotal	\$ 1,092,400
Public Safety		
01-000-4551	Grants for Capital Projects/Purchases MAPD	\$ -
01-000-4077	Permit Fees for Public Safety	\$ 18,700
	Subtotal	\$ 18,700
Streets & Roads		
01-000-4024	Highway User Revenue	\$ 649,486
01-000-4074	Permit Fees for Streets & Roads	\$ 33,000
01-000-4053	State Grant for Center Street	\$ 500,000
01-000-4538	Roads Grants & Capital Revenue	\$ -
	Subtotal	\$ 1,182,486
Parks & Recreation		
01-000-4525	Park Grants for Capital Expenses	\$ 211,651
01-000-4075	Permit Fees for Parks	\$ 16,500
	Subtotal	\$ 228,151
Community Development		
01-000-4539	Community Development Grants & Capital Reven	\$ -
	Subtotal	\$ -
	TOTAL GENERAL FUND CAPITAL REVENUE	\$ 2,521,737
Transfers from Reserves to Fund Capital Projects:		
	General & Capital Improvement Reserves	\$ 1,006,786
	Streets & Roads Reserves	\$ -
	Parks & Recreation Reserves	\$ -
	TOTAL TRANSFERS FROM RESERVES	\$ 1,006,786
	Transfer from Operating Budget	\$ 59,766
	TOTAL GF CAPITAL REVENUE & TRANSFERS	\$ 3,588,289

General Fund - Capital Expenses		<u>Adopted Budget</u>
General Government		
01-506-5921	Capital Projects - Flat Iron Building Improvement	\$ 100,000
01-506-5963	Capital Projects - Town Hall Capital Improvement	\$ 12,000
01-506-5967	Capital Projects - Office/Network Equipment	\$ 10,000
	Subtotal	\$ 122,000
Public Safety		
01-509-5960	Police Vehicles	\$ 149,915
01-509-5961	Police Equipment	\$ 19,240
01-509-5962	Police - Engineering & Design for Police Station	\$ 500,000
	Subtotal	\$ 669,155
Sanitation		
01-512-5912	Sanitation Capital Expenses	\$ -
	Subtotal	\$ -
Street & Roads		
01-514-5940	Annual Road Construction & Paving Project	\$ 240,000
01-514-5941	Annual Sidewalk Project	\$ 50,000
01-514-5942	Annual Storm Drain Project	\$ 40,000
01-514-5950	Annual Storm Sewer Improvements	\$ -
01-514-5943	Storm Pond Fencing	\$ 10,000
01-514-5945	Center Street Project	\$ 500,000
01-514-5944	Annual SWM Facility Projects	\$ 30,000
01-514-5951	Mandated SWM Projects - CC Payment	\$ 52,170
01-514-5949	Roundabout	\$ 1,338,000
01-514-5960	Trucks & Vehicles	\$ -
01-514-5961	Mobile Equipment	\$ -
	Subtotal	\$ 2,260,170
Parks & Recreation		
01-516-5951	Rails to Trails - East of Main St	\$ 216,000
01-516-5952	Rails to Trails - West of Main St	\$ -
01-516-5973	Prospect Park Improvements	\$ 60,000
01-516-5976	Summit Ridge Park Improvements	\$ 188,000
01-516-5971	Watkins Park Improvements	\$ -
01-516-5980	Windy Ridge Park	\$ 50,000
01-516-5982	Community Garden Park Improvements	\$ 22,964
01-516-5961	Equipment Capital Purchases	\$ -
	Subtotal	\$ 536,964
Community Development		
01-519-5961	Economic Development Capital Purchases	\$ -
	Subtotal	\$ -
	TOTAL GENERAL FUND CAPITAL EXPENSES	\$ 3,588,289
	REVENUE & TRANSFERS LESS EXPENSES	\$ 0

Summary - General Fund Capital Budget**Adopted Budget****Revenue:**

General Government	\$	1,092,400
Public Safety	\$	18,700
Streets & Roads	\$	1,182,486
Parks & Recreation	\$	228,151
Community Development	\$	-
Total General Fund Capital Revenue	\$	2,521,737

Total Transfers from Reserves	\$	1,006,786
Total Transfers from Operating Budget	\$	59,766

Total General Fund Capital Revenue & Transfers \$ **3,588,289**

Expenses:

General Government	\$	122,000
Public Safety	\$	669,155
Sanitation	\$	-
Streets & Roads	\$	2,260,170
Parks & Recreation	\$	536,964
Community Development	\$	-
Total General Fund Capital Expenses	\$	3,588,289

REVENUE & TRANSFERS LESS EXPENSES \$ **0**

THE WATER & SEWER FUND OPERATING BUDGET

Water & Sewer Fund - Operating Revenue		<u>Adopted Budget</u>
INCOME - SEWER		
02-520-4101	Sewer Service Charges	\$ 1,060,000
02-520-4103	Sewer Connection Charges	\$ 20,900
INCOME - WATER		
02-524-4101	Water Service Charges	\$ 1,190,000
02-524-4103	Water Connection Charges	\$ 20,900
INCOME - OTHER		
02-528-4491	Interest Income	\$ 78,000
02-528-4492	Penalties for Late Payment	\$ 21,000
02-528-4493	Other Income	\$ 48,000
02-528-4494	State Grants (ENR O&M Expenses)	\$ 74,237
02-528-4495	Water Tower Revenue	\$ 53,657
02-528-4528	Developer Inspection Fee	\$ 10,000
	Transfer from Operational Savings Account	\$ 274,546
TOTAL WATER & SEWER FUND OPERATING REVENUE		\$ 2,851,240
Water & Sewer Fund - Operating Expenses		<u>Adopted Budget</u>
EXPENSES - SEWER DEPARTMENT		
02-520-5108	Salaries/Wages - Sewer Dept.	\$ 369,311
02-520-5213	Chemicals & Chemical Supplies	\$ 189,864
02-520-5301	Electric/Utilities	\$ 156,000
02-520-5304	Maintenance & Repair - Sewer System	\$ 95,691
02-520-5305	Maintenance & Repair - WWTP	\$ 281,300
02-520-5315	Fuel for Vehicles & Mobile Equipment	\$ 10,200
	Subtotal	\$ 1,102,366
EXPENSES - WATER DEPARTMENT		
02-524-5108	Salaries/Wages - Water Dept.	\$ 369,311
02-524-5213	Chemicals & Chemical Supplies	\$ 92,750
02-524-5301	Electric/Utilities	\$ 117,000
02-524-5304	Maintenance & Repair - Water System	\$ 186,271
02-524-5315	Fuel for Vehicles & Mobile Equipment	\$ 10,200
	Subtotal	\$ 775,532
ADMINISTRATIVE EXPENSES		
02-528-5110	Audit Fees	\$ 26,150
02-528-5111	Legal Counsel	\$ 1,000
02-528-5114	Insurance - General	\$ 76,500
02-528-5225	Miss Utility Expenses	\$ 2,550
02-528-5306	Network Systems/Computer Maintenance & Rep	\$ 34,770
02-528-5309	Certification, Training & Education, Dues	\$ 5,000
02-528-5312	Office Supplies, Equip. & Postage	\$ 15,700
02-528-5313	Telephone Bills	\$ 7,416
02-528-5314	General Administrative Expenses	\$ 7,500
02-528-5706	Motor Vehicle Maintenance & Repair	\$ 12,000
02-000-21xx	Principle on Bonds and notes	\$ 408,216
02-528-5991	Interest on Bonds & Notes	\$ 57,716
	Subtotal	\$ 654,518

MISCELLANEOUS EXPENSES		<u>Adopted Budget</u>
02-590-5113	FICA - Employer Payroll Taxes	\$ 55,524
02-590-5115	Insurance / Retiree Benefits	\$ 2,500
02-590-5116	Insurance / Employee Benefits	\$ 187,300
02-590-5118	Retirement	\$ 73,500
	Subtotal	\$ 318,824

TOTAL WATER & SEWER OPERATING EXPENSES \$ 2,851,240

Transfer to Capital Budget \$ -

Transfer to Operating Savings Account \$ -

TOTAL W&S EXPENSES & TRANSFERS \$ 2,851,240

REVENUE LESS EXPENSES \$ -

Summary - Water & Sewer Fund Operating Budget Adopted Budget

Revenue:

Sewer Revenue \$ 1,080,900

Water Revenue \$ 1,210,900

Other Revenue \$ 284,894

Transfer from Reserves/Savings \$ 274,546

Total Water & Sewer Fund Revenue \$ 2,851,240

Expenses:

Sewer \$ 1,102,366

Water \$ 775,532

Administrative & General \$ 654,518

Miscellaneous \$ 318,824

Transfer to Capital Budget \$ -

Transfer to Operating Savings Account \$ -

Total Water & Sewer Fund Expenses \$ 2,851,240

REVENUES LESS EXPENSES \$ -

THE WATER & SEWER FUND CAPITAL BUDGET

	Water & Sewer Fund Capital Revenue	Adopted Budget
	Sewer	
02-520-4105	Permit Fees for Sewer Expansion - To Reserves	\$ 29,700
	Subtotal	\$ 29,700
	Water	
02-524-4106	Permit Fees for Water Expansion - to Reserves	\$ 35,200
	Subtotal	\$ 35,200
	Well Exploration	
02-524-4108	Permit Fees for Well Exploration & Development	\$ 18,700
	Subtotal	\$ 18,700
	Other Revenues	
02-528-4529	System Benefit Charge	\$ 234,900
02-528-4402	Grants for Capital Projects	\$ 2,100,000
02-528-4560	American Rescue Plan Act Funding	\$ 2,695,332
	Subtotal	\$ 5,030,232
	TOTAL WATER & SEWER CAPITAL REVENUE	\$ 5,113,832
	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 determinec	208,500
	TOTAL TRANSFERS FROM RESERVES	\$ 208,500
	Transfer from Operating Budget	\$ -
	TOTAL W&S FUND CAPITAL REVENUE & TRANSFERS	\$ 5,322,332

Water & Sewer Fund Capital Expenses		<u>Adopted Budget</u>	
02-000-1908	Sewer System Capital Improvements	\$	12,000
02-000-1920	WWTP Capital Equipment & Projects	\$	70,000
02-000-1940	WWTP Improvements - Laboratory Upgrades	\$	140,000
02-000-1932	Inflow and Infiltration	\$	-
02-000-1910	Water System Capital Improvements	\$	2,470,000
02-000-1951	Water Main Replacement	\$	1,905,332
02-000-1950	Water Meter Replacement	\$	650,000
02-000-1935	Well Exploration & Development	\$	-
02-000-1906	Mobile Equipment	\$	-
02-000-1904	Trucks & Vehicles	\$	75,000
02-000-1902	Office Equipment	\$	-
02-000-1935	Transfer to Reserves	\$	-
	TOTAL WATER & SEWER CAPITAL EXPENSES	\$	5,322,332
	REVENUE & TRANSFERS LESS EXPENSES	\$	-

Summary - Water & Sewer Fund Capital Budget		<u>Adopted Budget</u>	
Revenue:			
	Sewer	\$	29,700
	Water	\$	35,200
	Well Exploration & Development	\$	18,700
	Other Revenue	\$	5,030,232
	Total Water & Sewer Capital Revenue	\$	5,113,832
	Total Transfers from Reserves	\$	208,500
	Total Transfers from Operating Budget	\$	-
	Total W&S Fund Capital Revenue & Transfers	\$	5,322,332
Expenses:			
	Sewer	\$	222,000
	Water	\$	5,025,332
	Inflow and Infiltration	\$	-
	Trucks and vehicles	\$	75,000
	Mobile Equipment	\$	-
	Office Equipment	\$	-
	Well Exploration	\$	-
	Transfer to Reserves	\$	-
	Total Water & Sewer Capital Expenses	\$	5,322,332
	REVENUE & TRANSFERS LESS EXPENSES	\$	-

RECAP: FISCAL YEAR 2022 - 2023

TOTAL - ALL TOWN BUDGETS

Adopted Budget

GENERAL FUND OPERATING BUDGET	\$	6,043,009
GENERAL FUND CAPITAL BUDGET	\$	3,588,289
WATER & SEWER FUND OPERATING BUDGET	\$	2,851,240
WATER & SEWER FUND CAPITAL BUDGET	\$	5,322,332
	\$	<u>17,804,870</u>

USE OF RESERVES TO FUND CAPITAL PROJECTS:

General Fund

General & CIA	\$	-
Roads	\$	-
Parks	\$	-
Reserve account to be determined	\$	1,006,786
TOTAL - GF Reserves	\$	1,006,786

Water & Sewer

General & CIA	\$	-
Sewer	\$	-
Water	\$	-
Well	\$	-
Reserve account to be determined	\$	208,500
TOTAL - W & S Reserves	\$	208,500

GRAND TOTAL - USE OF RESERVES	\$	1,215,286
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