

**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

Amendments:

- 7/10/2023 Ord #2023-36 \$100,000 Well Exploration
- 8/7/2023 Ord #2023-38 \$305,502 Rails to Trails - West of Main Street
- 3/4/2024 Ord #2024-1 \$20,000 General Fund Capital Revenue
- 4/8/2024 Ord #2024-3 \$49,000 Sewer System Capital Equipment & Projects, (-\$200,000) Water/Well System Capital Equipment & Projects
- 4/8/2024 Ord #2024-6 \$12,000 Train Station Capital Improvements
- 5/6/2024 Ord #2024-7 \$20,000 Sewer System Maintenance & Repair
- 6/3/2024 Ord #2024-8 (\$270,000) Reallocation & Reduction in American Rescue Plan Act Funding
- 6/3/2024 Ord #2024-10 (\$1,770,000) Water System PFAS Remediation Project
- 6/3/2024 Ord #2024-11 (\$500,000) Center Street Improvement Project
- 6/3/2024 Ord #2024-12 (\$1,140,000) South Main Street Roundabout Project
- 6/3/2024 Ord #2024-13 (\$495,000) Police Station Project
- 6/3/2024 Ord #2024-14 (\$60,000) Prospect Park Improvement Project
- 6/3/2024 Ord #2024-15 (\$35,000) Mount Airy Police Department Revenue
- 6/3/2024 Ord #2024-16 (\$50,000) Town Police Force Retirement
- 6/3/2024 Ord #2024-17 (\$78,000) Town Police Force Insurance & Employee Benefits
- 6/3/2024 Ord #2024-18 (\$166,000) Town Police Force Salaries
- 6/3/2024 Ord #2024-19 \$22,964 Reallocation of Community Garden Food Forest from Capital Budget to Operating Budget

**THE GENERAL FUND OPERATING BUDGET**

<b>General Fund - Operating Revenue</b>		<u>Adopted Budget</u>	<u>Amended Budget</u>
<b>TAXES</b>			
01-000-4001	Real & Personal Property Taxes	\$ 2,203,782	\$ 2,203,782
01-000-4002	Railroads & Public Utility Taxes	\$ 28,300	\$ 28,300
01-000-4004	Ordinary Business Corporation Taxes	\$ 118,000	\$ 118,000
01-000-4021	Income Taxes - Local	\$ 2,303,000	\$ 2,303,000
01-000-4025	Admission & Amusement Taxes	\$ 12,700	\$ 12,700
<b>LICENSES &amp; PERMITS</b>			
01-000-4041	Beer, Wine, Liquor Licenses	\$ 6,000	\$ 6,000
01-000-4043	Traders Licenses & Interest	\$ 24,000	\$ 24,000
01-000-4044	Cable TV & Franchise Fees	\$ 127,000	\$ 127,000
01-000-4045	Permit & Inspection Fees	\$ 12,000	\$ 12,000
01-000-4047	Site Inspection Receipts	\$ 4,000	\$ 4,000
01-000-4048	County Building Permits	\$ 3,500	\$ 3,500
01-000-4049	Filing Fees	\$ 12,000	\$ 12,000
<b>INTERGOVERNMENTAL</b>			
01-000-4051	Police Grants - State	\$ 180,000	\$ 180,000
01-000-4066	County Shared Taxes	\$ 845,227	\$ 845,227
01-000-4067	County Pmts in Lieu of Txes - Ser. Chg.	\$ 500	\$ 500
<b>SERVICE CHARGES FOR CURRENT SERVICES:</b>			
01-000-4071	Zoning Receipts	\$ 3,000	\$ 3,000
01-000-4072	Developer Inspection Fees	\$ 7,000	\$ 7,000
01-000-4517	Solid Waste Totes	\$ 200	\$ 200
01-000-4520	Parks Grants for Operating Expenses	\$ 1,000	\$ 1,000
01-000-4526	Parks, Recreation & Beautification	\$ 15,000	\$ 37,964
<b>FINES AND FORFEITURES</b>			
01-000-4531	Parking & Ordinance Violations	\$ 500	\$ 500
<b>MISCELLANEOUS REVENUES</b>			
01-000-4543	Miscellaneous Revenue	\$ 6,000	\$ 6,000
01-000-4546	Interest On Investments	\$ 50,000	\$ 50,000
01-000-4547	Rent - 1 N. Main Street	\$ 16,800	\$ 16,800
01-000-4548	Community/Economic Development Grants	\$ 20,000	\$ 20,000
01-000-4550	Revenue MAPD	\$ 43,500	\$ 8,500
	Transfer from Reserves or Savings	\$ -	\$ 35,000
		<b>\$ 6,043,009</b>	<b>\$ 6,065,973</b>

<b>General Fund - Operating Expenses</b>		<b>Adopted Budget</b>	<b>Amended Budget</b>
<b>GENERAL GOVERNMENT</b>			
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	\$ -	\$ -
01-502-5107	Election Expense	\$ -	\$ -
01-502-5108	Salaries/Wages - General Government Staff	\$ 527,800	\$ 527,800
01-502-5110	Audit Fees	\$ 20,500	\$ 20,500
01-502-5111	Legal Counsel	\$ 47,200	\$ 47,200
01-502-5308	MML Convention Expense	\$ 14,475	\$ 14,475
01-502-5309	Dues, Meetings, Mileage	\$ 24,177	\$ 24,177
01-502-5316	Codification and Official Document Retention	\$ 8,650	\$ 8,650
	<b>Subtotal</b>	<b>\$ 671,302</b>	<b>\$ 671,302</b>
<b>OFFICE &amp; BUILDING EXPENSES</b>			
01-506-5114	Insurance - General	\$ 78,345	\$ 78,345
01-506-5301	Electric/Utilities - General Government Buildings	\$ 44,350	\$ 44,350
01-506-5304	Maintenance & Repairs -Town Hall, DPW, Flat ir	\$ 50,959	\$ 50,959
01-506-5305	Train Station Expenses	\$ 18,360	\$ 18,360
01-506-5306	Network Systems, Computer Maint & Repairs	\$ 67,110	\$ 67,110
01-506-5311	Office Equipment Contracts/Leases	\$ 8,400	\$ 8,400
01-506-5312	Office Supplies, Equip. & Postage	\$ 22,800	\$ 22,800
01-506-5313	Telephone Bills	\$ 21,700	\$ 21,700
01-506-5314	General Administrative Expenses	\$ 49,695	\$ 49,695
	<b>Subtotal</b>	<b>\$ 361,719</b>	<b>\$ 361,719</b>
<b>PUBLIC SAFETY</b>			
<b>TOWN POLICE FORCE</b>			
01-509-5108	Police Salaries, OT & Shift Differential	\$ 1,032,494	\$ 866,494
01-509-5111	Legal Fees	\$ 2,500	\$ 2,500
01-509-5113	Employment Taxes (FICA)	\$ 78,986	\$ 78,986
01-509-5114	Insurance - Workers Comp, Prop & Liability, Veh	\$ 66,974	\$ 66,974
01-509-5116	Health Insurance	\$ 240,100	\$ 162,100
01-509-5118	Retirement	\$ 182,729	\$ 132,729
01-509-5301	Electric/Utilities	\$ 8,400	\$ 8,400
01-509-5304	Police Building Expense	\$ 88,843	\$ 88,843
01-509-5306	Network Systems, Computer M & R	\$ 76,815	\$ 76,815
01-509-5309	Training, pre-employment testing	\$ 25,190	\$ 25,190
01-509-5311	Police Equipment	\$ 80,282	\$ 80,282
01-509-5322	Bike Patrol Program	\$ -	\$ -
01-509-5312	Offices Supplies & Equipment	\$ 11,920	\$ 11,920
01-509-5313	Telephones, Internet, Cable TV - Office	\$ 11,040	\$ 11,040
01-509-5314	General Administrative Expenses	\$ 4,900	\$ 4,900
01-509-5315	Gas & Oil	\$ 51,000	\$ 51,000
01-509-5319	K-9 Expenses	\$ 4,650	\$ 4,650
01-509-5320	Community Outreach & Education	\$ 7,000	\$ 7,000
01-509-5317	Code Enforcement Expenses	\$ 1,150	\$ 1,150
01-509-5706	Police Car Maintenance & Repair	\$ 48,437	\$ 48,437
	<b>Subtotal</b>	<b>\$ 2,023,410</b>	<b>\$ 1,729,410</b>
01-510-5501	Contribution to Fire Company	\$ 220,378	\$ 220,378
	<b>Subtotal</b>	<b>\$ 220,378</b>	<b>\$ 220,378</b>
	<b>Subtotal - Public Safety</b>	<b>\$ 2,243,788</b>	<b>\$ 1,949,788</b>

<b>SANITATION DEPARTMENT</b>		<b>Adopted Budget</b>	<b>Amended Budget</b>
01-512-5604	Trash Collection Contract	\$ 458,281	\$ 458,281
01-512-5605	Landfill Fees	\$ 241,660	\$ 241,660
01-512-5703	Other Operating Expenses (Oil Shed, Recycling B	\$ 7,000	\$ 7,000
	<b>Subtotal</b>	<b>\$ 706,941</b>	<b>\$ 706,941</b>
<b>STREETS &amp; ROADS DEPARTMENT</b>			
01-514-5108	Salaries/Wages - Roads Dept.	\$ 193,200	\$ 193,200
01-514-5304	Maintenance & Repair	\$ 113,404	\$ 113,404
01-514-5315	Fuel for Vehicles and Mobile Equipment	\$ 16,500	\$ 16,500
01-514-5704	Street Lighting	\$ 187,000	\$ 187,000
01-514-5706	Motor Vehicle Maintenance & Repair	\$ 6,000	\$ 6,000
01-514-5712	Snow Removal Salaries/Wages	\$ 33,000	\$ 33,000
01-514-5713	Snow Removal Supplies, Equipment & Repair	\$ 55,000	\$ 55,000
	<b>Subtotal</b>	<b>\$ 604,104</b>	<b>\$ 604,104</b>
<b>PARKS &amp; RECREATION DEPARTMENT</b>			
01-516-5108	Salaries/Wages - Parks Dept.	\$ 270,000	\$ 270,000
01-516-5301	Electric/Utilities	\$ 6,000	\$ 6,000
01-516-5304	Maintenance & Repair - Grounds and Fields	\$ 36,538	\$ 36,538
01-516-5305	Park Enhancements	\$ 7,740	\$ 30,704
01-516-5309	Dues & Memberships	\$ 710	\$ 710
01-516-5315	Fuel for Vehicles and Mobile Equipment	\$ 16,500	\$ 16,500
01-516-5706	Motor Vehicle Maintenance & Repair	\$ 3,630	\$ 3,630
01-516-5805	Beautification	\$ 11,000	\$ 11,000
01-516-5807	Recreation & Culture	\$ 8,750	\$ 8,750
01-516-5810	Rest Room Facilities - Parks	\$ 9,960	\$ 9,960
	<b>Subtotal</b>	<b>\$ 370,828</b>	<b>\$ 393,792</b>
<b>Planning &amp; Zoning Department</b>			
01-518-5108	Salaries/Wages - Planning & Zoning Department	\$ 193,100	\$ 193,100
01-518-5111	Legal Counsel	\$ 40,000	\$ 40,000
01-518-5314	General Administrative Expenses	\$ 23,529	\$ 23,529
01-518-5416	Advertising	\$ 8,000	\$ 8,000
01-518-5418	Master Plan Expenses	\$ 18,500	\$ 18,500
01-518-5427	Consulting Fees	\$ 10,000	\$ 10,000
	<b>Subtotal</b>	<b>\$ 293,129</b>	<b>\$ 293,129</b>
<b>Community Development, Communications, Events &amp; Park Administration</b>			
01-519-5108	Salaries/Wages - Community Development & Pl	\$ 86,900	\$ 86,900
01-519-5210	Economic Development Expenses	\$ 46,285	\$ 46,285
01-519-5212	Downtown Revitalization	\$ 33,985	\$ 33,985
01-519-5215	Urban Renewal	\$ 10,000	\$ 10,000
01-519-5214	Contribution to Mt. Airy Main Street Assoc.	\$ 2,500	\$ 2,500
01-519-5417	Sustainability	\$ 2,000	\$ 2,000
	<b>Subtotal</b>	<b>\$ 181,670</b>	<b>\$ 181,670</b>

<b>MISCELLANEOUS - EXPENSES &amp; TRANSFERS</b>		<u>Adopted Budget</u>	<u>Amended Budget</u>
01-590-5113	FICA - Employer Payroll Taxes	\$ 99,412	\$ 99,412
01-590-5115	Insurance / Benefits for Retirees	\$ 13,000	\$ 13,000
01-590-5116	Insurance / Benefits for Employees	\$ 305,150	\$ 305,150
01-590-5118	Employer Retirement Contribution	\$ 128,200	\$ 128,200
01-590-5909	Contingency	\$ 4,000	\$ 4,000
	<b>Subtotal</b>	<b>\$ 549,762</b>	<b>\$ 549,762</b>
<b>TOTAL GENERAL FUND OPERATING EXPENSES</b>		<b>\$ 5,983,243</b>	<b>\$ 5,712,207</b>
	<b>Transfer to Capital Budget</b>	<b>\$ 59,766</b>	<b>\$ 59,766</b>
	<b>Transfer to Operating Savings Account</b>	<b>\$ -</b>	<b>\$ 294,000</b>
<b>TOTAL GF OPERATING EXPENSES &amp; TRANSFERS</b>		<b>\$ 6,043,009</b>	<b>\$ 6,065,973</b>
<b>REVENUE LESS EXPENSES &amp; TRANSFERS</b>		<b>\$ 0</b>	<b>\$ 0</b>

<b>Summary - General Fund Operating Budget</b>		<u>Adopted Budget</u>	<u>Amended Budget</u>
<b>Revenue:</b>			
	Taxes	\$ 4,665,782	\$ 4,665,782
	Licenses and Permits	\$ 188,500	\$ 188,500
	Intergovernmental	\$ 1,025,727	\$ 1,025,727
	Service Charges for Current Services	\$ 26,200	\$ 49,164
	Fines and Forfeitures	\$ 500	\$ 500
	Miscellaneous Revenues	\$ 136,300	\$ 136,300
	<b>Total General Fund Operating Revenue</b>	<b>\$ 6,043,009</b>	<b>\$ 6,065,973</b>
<b>Expenses:</b>			
	General Government	\$ 671,302	\$ 671,302
	Office & Building	\$ 361,719	\$ 361,719
	Public Safety	\$ 2,243,788	\$ 1,949,788
	Sanitation	\$ 706,941	\$ 706,941
	Streets & Roads	\$ 604,104	\$ 604,104
	Parks & Recreation	\$ 370,828	\$ 393,792
	Planning & Zoning	\$ 293,129	\$ 293,129
	Community Development	\$ 181,670	\$ 181,670
	Miscellaneous	\$ 549,762	\$ 549,762
	Transfer to Capital Budget	\$ 59,766	\$ 59,766
	Transfer to Operating Savings Account	\$ -	\$ 294,000
	<b>Total General Fund Operating Expenses</b>	<b>\$ 6,043,009</b>	<b>\$ 6,065,973</b>
<b>REVENUES LESS EXPENSES</b>		<b>\$ 0</b>	<b>\$ 0</b>

## THE GENERAL FUND CAPITAL BUDGET

<b>General Fund - Capital Revenue</b>		<u>Adopted Budget</u>	<u>Amended Budget</u>
<b>General Government</b>			
01-000-4073	Permit Fees for CIA	\$ 92,400	\$ 92,400
01-000-4515	Miscellaneous Capital Revenue	\$ -	\$ 20,000
01-000-4560	American Rescue Plan Act Funding - 2nd Disburs	\$ 1,000,000	\$ -
	<b>Subtotal</b>	<b>\$ 1,092,400</b>	<b>\$ 112,400</b>
<b>Public Safety</b>			
01-000-4551	Grants for Capital Projects/Purchases MAPD	\$ -	\$ -
01-000-4077	Permit Fees for Public Safety	\$ 18,700	\$ 18,700
	<b>Subtotal</b>	<b>\$ 18,700</b>	<b>\$ 18,700</b>
<b>Streets &amp; Roads</b>			
01-000-4024	Highway User Revenue	\$ 649,486	\$ 649,486
01-000-4074	Permit Fees for Streets & Roads	\$ 33,000	\$ 33,000
01-000-4053	State Grant for Center Street	\$ 500,000	\$ -
01-000-4538	Roads Grants & Capital Revenue	\$ -	\$ -
	<b>Subtotal</b>	<b>\$ 1,182,486</b>	<b>\$ 682,486</b>
<b>Parks &amp; Recreation</b>			
01-000-4525	Park Grants for Capital Expenses	\$ 211,651	\$ 494,189
01-000-4075	Permit Fees for Parks	\$ 16,500	\$ 16,500
	<b>Subtotal</b>	<b>\$ 228,151</b>	<b>\$ 510,689</b>
<b>Community Development</b>			
01-000-4539	Community Development Grants & Capital Reve	\$ -	\$ -
	<b>Subtotal</b>	<b>\$ -</b>	<b>\$ -</b>
	<b>TOTAL GENERAL FUND CAPITAL REVENUE</b>	<b>\$ 2,521,737</b>	<b>\$ 1,324,275</b>
<b>Transfers from Reserves to Fund Capital Projects:</b>			
	General & Capital Improvement Reserves	\$ 1,006,786	\$ 303,786
	Streets & Roads Reserves	\$ -	\$ -
	Parks & Recreation Reserves	\$ -	\$ -
	<b>TOTAL TRANSFERS FROM RESERVES</b>	<b>\$ 1,006,786</b>	<b>\$ 303,786</b>
	<b>Transfer from Operating Budget</b>	<b>\$ 59,766</b>	<b>\$ 59,766</b>
	<b>TOTAL GF CAPITAL REVENUE &amp; TRANSFERS</b>	<b>\$ 3,588,289</b>	<b>\$ 1,687,827</b>

<b>General Fund - Capital Expenses</b>		<u>Adopted Budget</u>	<u>Amended Budget</u>
<b>General Government</b>			
01-506-5921	Capital Projects - Flat Iron Building Improvement	\$ 100,000	\$ 100,000
01-506-5962	Capital Projects - Train Station Capital Improver	\$ -	\$ 12,000
01-506-5963	Capital Projects - Town Hall Capital Improvemen	\$ 12,000	\$ 12,000
01-506-5967	Capital Projects - Office/Network Equipment	\$ 10,000	\$ 10,000
	<b>Subtotal</b>	<b>\$ 122,000</b>	<b>\$ 134,000</b>
<b>Public Safety</b>			
01-509-5960	Police Vehicles	\$ 149,915	\$ 149,915
01-509-5961	Police Equipment	\$ 19,240	\$ 19,240
01-509-5962	Police - Engineering & Design for Police Station	\$ 500,000	\$ 5,000
	<b>Subtotal</b>	<b>\$ 669,155</b>	<b>\$ 174,155</b>
<b>Sanitation</b>			
01-512-5912	Sanitation Capital Expenses	\$ -	\$ -
	<b>Subtotal</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Street &amp; Roads</b>			
01-514-5940	Annual Road Construction & Paving Project	\$ 240,000	\$ 240,000
01-514-5941	Annual Sidewalk Project	\$ 50,000	\$ 50,000
01-514-5942	Annual Storm Drain Project	\$ 40,000	\$ 40,000
01-514-5950	Annual Storm Sewer Improvements	\$ -	\$ -
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	\$ 30,000	\$ 30,000
01-514-5951	Mandated SWM Projects - CC Payment	\$ 52,170	\$ 52,170
01-514-5949	Roundabout	\$ 1,338,000	\$ 198,000
01-514-5960	Trucks & Vehicles	\$ -	\$ -
01-514-5961	Mobile Equipment	\$ -	\$ -
	<b>Subtotal</b>	<b>\$ 2,260,170</b>	<b>\$ 620,170</b>
<b>Parks &amp; Recreation</b>			
01-516-5951	Rails to Trails - East of Main St	\$ 216,000	\$ 216,000
01-516-5952	Rails to Trails - West of Main St	\$ -	\$ 305,502
01-516-5973	Prospect Park Improvements	\$ 60,000	\$ -
01-516-5976	Summit Ridge Park Improvements	\$ 188,000	\$ 188,000
01-516-5971	Watkins Park Improvements	\$ -	\$ -
01-516-5980	Windy Ridge Park	\$ 50,000	\$ 50,000
01-516-5982	Community Garden Park Improvements	\$ 22,964	\$ -
01-516-5961	Equipment Captial Purchases	\$ -	\$ -
	<b>Subtotal</b>	<b>\$ 536,964</b>	<b>\$ 759,502</b>
<b>Community Development</b>			
01-519-5961	Economic Development Captial Purchases	\$ -	\$ -
	<b>Subtotal</b>	<b>\$ -</b>	<b>\$ -</b>
	<b>TOTAL GENERAL FUND CAPITAL EXPENSES</b>	<b>\$ 3,588,289</b>	<b>\$ 1,687,827</b>
	<b>REVENUE &amp; TRANSFERS LESS EXPENSES</b>	<b>\$ 0</b>	<b>\$ 0</b>

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

General Government	\$	1,092,400	\$	112,400
Public Safety	\$	18,700	\$	18,700
Streets & Roads	\$	1,182,486	\$	682,486
Parks & Recreation	\$	228,151	\$	510,689
Community Development	\$	-	\$	-
<b>Total General Fund Capital Revenue</b>	<b>\$</b>	<b>2,521,737</b>	<b>\$</b>	<b>1,324,275</b>

Total Transfers from Reserves	\$	1,006,786	\$	303,786
Total Transfers from Operating Budget	\$	59,766	\$	59,766

**Total General Fund Capital Revenue & Transfer**   **\$**   **3,588,289**   **\$**   **1,687,827**

**Expenses:**

General Government	\$	122,000	\$	134,000
Public Safety	\$	669,155	\$	174,155
Sanitation	\$	-	\$	-
Streets & Roads	\$	2,260,170	\$	620,170
Parks & Recreation	\$	536,964	\$	759,502
Community Development	\$	-	\$	-
<b>Total General Fund Capital Expenses</b>	<b>\$</b>	<b>3,588,289</b>	<b>\$</b>	<b>1,687,827</b>

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

## THE WATER & SEWER FUND OPERATING BUDGET

<b>Water &amp; Sewer Fund - Operating Revenue</b>		<u>Adopted Budget</u>	<u>Amended Budget</u>
<b>INCOME - SEWER</b>			
02-520-4101	Sewer Service Charges	\$ 1,060,000	\$ 1,060,000
02-520-4103	Sewer Connection Charges	\$ 20,900	\$ 20,900
<b>INCOME - WATER</b>			
02-524-4101	Water Service Charges	\$ 1,190,000	\$ 1,190,000
02-524-4103	Water Connection Charges	\$ 20,900	\$ 20,900
<b>INCOME - OTHER</b>			
02-528-4491	Interest Income	\$ 78,000	\$ 78,000
02-528-4492	Penalties for Late Payment	\$ 21,000	\$ 21,000
02-528-4493	Other Income	\$ 48,000	\$ 48,000
02-528-4494	State Grants (ENR O&M Expenses)	\$ 74,237	\$ 74,237
02-528-4495	Water Tower Revenue	\$ 53,657	\$ 53,657
02-528-4528	Developer Inspection Fee	\$ 10,000	\$ 10,000
	Transfer from Operational Savings Account	\$ 274,546	\$ 294,546
<b>TOTAL WATER &amp; SEWER FUND OPERATING REVENUE</b>		<b>\$ 2,851,240</b>	<b>\$ 2,871,240</b>

<b>Water &amp; Sewer Fund - Operating Expenses</b>		<u>Adopted Budget</u>	<u>Amended Budget</u>
<b>EXPENSES - SEWER DEPARTMENT</b>			
02-520-5108	Salaries/Wages - Sewer Dept.	\$ 369,311	\$ 369,311
02-520-5213	Chemicals & Chemical Supplies	\$ 189,864	\$ 189,864
02-520-5301	Electric/Utilities	\$ 156,000	\$ 156,000
02-520-5304	Maintenance & Repair - Sewer System	\$ 95,691	\$ 115,691
02-520-5305	Maintenance & Repair - WWTP	\$ 281,300	\$ 281,300
02-520-5315	Fuel for Vehicles & Mobile Equipment	\$ 10,200	\$ 10,200
	<b>Subtotal</b>	<b>\$ 1,102,366</b>	<b>\$ 1,122,366</b>
<b>EXPENSES - WATER DEPARTMENT</b>			
02-524-5108	Salaries/Wages - Water Dept.	\$ 369,311	\$ 369,311
02-524-5213	Chemicals & Chemical Supplies	\$ 92,750	\$ 92,750
02-524-5301	Electric/Utilities	\$ 117,000	\$ 117,000
02-524-5304	Maintenance & Repair - Water System	\$ 186,271	\$ 186,271
02-524-5315	Fuel for Vehicles & Mobile Equipment	\$ 10,200	\$ 10,200
	<b>Subtotal</b>	<b>\$ 775,532</b>	<b>\$ 775,532</b>
<b>ADMINISTRATIVE EXPENSES</b>			
02-528-5110	Audit Fees	\$ 26,150	\$ 26,150
02-528-5111	Legal Counsel	\$ 1,000	\$ 1,000
02-528-5114	Insurance - General	\$ 76,500	\$ 76,500
02-528-5225	Miss Utility Expenses	\$ 2,550	\$ 2,550
02-528-5306	Network Systems/Computer Maintenance & Rep	\$ 34,770	\$ 34,770
02-528-5309	Certification, Training & Education, Dues	\$ 5,000	\$ 5,000
02-528-5312	Office Supplies, Equip. & Postage	\$ 15,700	\$ 15,700
02-528-5313	Telephone Bills	\$ 7,416	\$ 7,416
02-528-5314	General Administrative Expenses	\$ 7,500	\$ 7,500
02-528-5706	Motor Vehicle Maintenance & Repair	\$ 12,000	\$ 12,000
02-000-21xx	Principle on Bonds and notes	\$ 408,216	\$ 408,216
02-528-5991	Interest on Bonds & Notes	\$ 57,716	\$ 57,716
	<b>Subtotal</b>	<b>\$ 654,518</b>	<b>\$ 654,518</b>

		<u>Adopted Budget</u>	<u>Amended Budget</u>
	<b>MISCELLANEOUS EXPENSES</b>		
02-590-5113	FICA - Employer Payroll Taxes	\$ 55,524	\$ 55,524
02-590-5115	Insurance / Retiree Benefits	\$ 2,500	\$ 2,500
02-590-5116	Insurance / Employee Benefits	\$ 187,300	\$ 187,300
02-590-5118	Retirement	\$ 73,500	\$ 73,500
	<b>Subtotal</b>	<b>\$ 318,824</b>	<b>\$ 318,824</b>
	<b>TOTAL WATER &amp; SEWER OPERATING EXPENSES</b>	<b>\$ 2,851,240</b>	<b>\$ 2,871,240</b>
	<b>Transfer to Capital Budget</b>	<b>\$ -</b>	<b>\$ -</b>
	<b>Transfer to Operating Savings Account</b>	<b>\$ -</b>	<b>\$ -</b>
	<b>TOTAL W&amp;S EXPENSES &amp; TRANSFERS</b>	<b>\$ 2,851,240</b>	<b>\$ 2,871,240</b>
	<b>REVENUE LESS EXPENSES</b>	<b>\$ -</b>	<b>\$ -</b>

		<u>Adopted Budget</u>	<u>Amended Budget</u>
	<b>Summary - Water &amp; Sewer Fund Operating Budget</b>		
	<b>Revenue:</b>		
	Sewer Revenue	\$ 1,080,900	\$ 1,080,900
	Water Revenue	\$ 1,210,900	\$ 1,210,900
	Other Revenue	\$ 284,894	\$ 284,894
	Transfer from Reserves/Savings	\$ 274,546	\$ 294,546
	<b>Total Water &amp; Sewer Fund Revenue</b>	<b>\$ 2,851,240</b>	<b>\$ 2,871,240</b>
	<b>Expenses:</b>		
	Sewer	\$ 1,102,366	\$ 1,122,366
	Water	\$ 775,532	\$ 775,532
	Administrative & General	\$ 654,518	\$ 654,518
	Miscellaneous	\$ 318,824	\$ 318,824
	Transfer to Capital Budget	\$ -	\$ -
	Transfer to Operating Savings Account	\$ -	\$ -
	<b>Total Water &amp; Sewer Fund Expenses</b>	<b>\$ 2,851,240</b>	<b>\$ 2,871,240</b>
	<b>REVENUES LESS EXPENSES</b>	<b>\$ -</b>	<b>\$ -</b>

## THE WATER & SEWER FUND CAPITAL BUDGET

	<b>Water &amp; Sewer Fund Capital Revenue</b>	<u>Adopted Budget</u>	<u>Amended Budget</u>
	<b>Sewer</b>		
02-520-4105	Permit Fees for Sewer Expansion - To Reserves	\$ 29,700	\$ 29,700
	<b>Subtotal</b>	<b>\$ 29,700</b>	<b>\$ 29,700</b>
	<b>Water</b>		
02-524-4106	Permit Fees for Water Expansion - to Reserves	\$ 35,200	\$ 35,200
02-524-4561	Drinking Water State Revolving Fund (DWSRF) Grant	\$ 2,100,000	\$ 216,000
	<b>Subtotal</b>	<b>\$ 2,135,200</b>	<b>\$ 251,200</b>
	<b>Well Exploration</b>		
02-524-4108	Permit Fees for Well Exploration & Developmen	\$ 18,700	\$ 18,700
	<b>Subtotal</b>	<b>\$ 18,700</b>	<b>\$ 18,700</b>
	<b>Other Revenues</b>		
02-528-4529	System Benefit Charge	\$ 234,900	\$ 234,900
02-528-4560	American Rescue Plan Act Funding	\$ 2,695,332	\$ 2,425,332
	<b>Subtotal</b>	<b>\$ 2,930,232</b>	<b>\$ 2,660,232</b>
	<b>TOTAL WATER &amp; SEWER CAPITAL REVENUE</b>	<b>\$ 5,113,832</b>	<b>\$ 2,959,832</b>
	<b>Transfers from Reserves to Fund Capital Projects:</b>		
	Sewer Reserves	\$ -	\$ -
	Transfer from Water Reserves	\$ -	\$ -
	Transfer from Well Exploration Reserves	\$ -	\$ -
	Transfer from General & CIA Reserves	\$ -	\$ -
	Transfer from Reserve Account to be determined	208,500	\$ 271,500
	<b>TOTAL TRANSFERS FROM RESERVES</b>	<b>\$ 208,500</b>	<b>\$ 271,500</b>
	<b>Transfer from Operating Budget</b>	<b>\$ -</b>	<b>\$ -</b>
	<b>TOTAL W&amp;S FUND CAPITAL REVENUE &amp; TRANSFERS</b>	<b>\$ 5,322,332</b>	<b>\$ 3,231,332</b>

<b>Water &amp; Sewer Fund Capital Expenses</b>		<u>Adopted Budget</u>	<u>Amended Budget</u>
02-000-1908	Sewer System Capital Improvements	\$ 12,000	\$ 61,000
02-000-1920	WWTP Capital Equipment & Projects	\$ 70,000	\$ 70,000
02-000-1940	WWTP Improvements - Laboratory Upgrades	\$ 140,000	\$ -
02-000-1932	Inflow and Infiltration	\$ -	\$ -
02-000-1910	Water System Capital Improvements	\$ 370,000	\$ 170,000
02-000-1951	Water Main Replacement	\$ 1,905,332	\$ 1,748,128
02-000-1950	Water Meter Replacement	\$ 650,000	\$ 677,204
02-000-1952	Water System PFAS Remediation	\$ 2,100,000	\$ 330,000
02-000-1935	Well Exploration & Development	\$ -	\$ 100,000
02-000-1906	Mobile Equipment	\$ -	\$ -
02-000-1904	Trucks & Vehicles	\$ 75,000	\$ 75,000
02-000-1902	Office Equipment	\$ -	\$ -
	Transfer to Reserves	\$ -	\$ -
	<b>TOTAL WATER &amp; SEWER CAPITAL EXPENSES</b>	<b>\$ 5,322,332</b>	<b>\$ 3,231,332</b>
	<b>REVENUE &amp; TRANSFERS LESS EXPENSES</b>	<b>\$ -</b>	<b>\$ -</b>

<b>Summary - Water &amp; Sewer Fund Capital Budget</b>		<u>Adopted Budget</u>	<u>Amended Budget</u>
<b>Revenue:</b>			
	Sewer	\$ 29,700	\$ 29,700
	Water	\$ 2,135,200	\$ 251,200
	Well Exploration & Development	\$ 18,700	\$ 18,700
	Other Revenue	\$ 2,930,232	\$ 2,660,232
	<b>Total Water &amp; Sewer Capital Revenue</b>	<b>\$ 5,113,832</b>	<b>\$ 2,959,832</b>
	Total Transfers from Reserves	\$ 208,500	\$ 271,500
	Total Transfers from Operating Budget	\$ -	\$ -
	<b>Total W&amp;S Fund Capital Revenue &amp; Transfers</b>	<b>\$ 5,322,332</b>	<b>\$ 3,231,332</b>
<b>Expenses:</b>			
	Sewer	\$ 222,000	\$ 131,000
	Water	\$ 5,025,332	\$ 2,925,332
	Inflow and Infiltration	\$ -	\$ -
	Trucks and vehicles	\$ 75,000	\$ 75,000
	Mobile Equipment	\$ -	\$ -
	Office Equipment	\$ -	\$ -
	Well Exploration	\$ -	\$ 100,000
	Transfer to Reserves	\$ -	\$ -
	<b>Total Water &amp; Sewer Capital Expenses</b>	<b>\$ 5,322,332</b>	<b>\$ 3,231,332</b>
	<b>REVENUE &amp; TRANSFERS LESS EXPENSES</b>	<b>\$ -</b>	<b>\$ -</b>

RECAP: FISCAL YEAR 2023 - 2024

TOTAL - ALL TOWN BUDGETS	<u>Adopted Budget</u>	<u>Amended Budget</u>
GENERAL FUND OPERATING BUDGET	\$ 6,043,009	\$ 6,065,973
GENERAL FUND CAPITAL BUDGET	\$ 3,588,289	\$ 1,687,827
WATER & SEWER FUND OPERATING BUDGET	\$ 2,851,240	\$ 2,871,240
WATER & SEWER FUND CAPITAL BUDGET	\$ 5,322,332	\$ 3,231,332
	<u>\$ 17,804,870</u>	<u>\$ 13,856,372</u>

USE OF RESERVES TO FUND CAPITAL PROJECTS:

General Fund

General & CIA	\$ -	\$ -
Roads	\$ -	\$ -
Parks	\$ -	\$ -
Reserve account to be determined	\$ 1,006,786	\$ 303,786
<b>TOTAL - GF Reserves</b>	<b>\$ 1,006,786</b>	<b>\$ 303,786</b>

Water & Sewer

General & CIA	\$ -	\$ -
Sewer	\$ -	\$ -
Water	\$ -	\$ -
Well	\$ -	\$ -
Reserve account to be determined	\$ 208,500	\$ 271,500
<b>TOTAL - W &amp; S Reserves</b>	<b>\$ 208,500</b>	<b>\$ 271,500</b>

<b>GRAND TOTAL - USE OF RESERVES</b>	<b>\$ 1,215,286</b>	<b>\$ 575,286</b>
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